AGREEMENT BETWEEN
THE PEOPLE'S REPUBLIC OF BANGLADESH AND JAPAN
FOR AN ECONOMIC PARTNERSHIP

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Preamble

The People's Republic of Bangladesh (hereinafter referred to as "Bangladesh") and Japan,

Conscious of their strong diplomatic and economic bond and longstanding friendship that have developed through many years of fruitful and mutually beneficial cooperation and growing trade and investment between the Parties;

Recognizing that the economies of the Parties are endowed with conditions to complement each other and that this complementarity should contribute to further promoting the sustainable economic development in the Parties, by making use of their respective economic strengths through bilateral trade and investment activities;

Seeking to create a clearly established legal framework through mutually advantageous rules to facilitate trade and investment between the Parties, which would enhance the competitiveness of their economies, promote the economic relations and partnership between them, make their markets more efficient and dynamic, and ensure a predictable commercial environment;

Believing that this Agreement will not only contribute to further increasing trade and investment between the Parties but also to strengthening their political and diplomatic relations, which play an important role in the economy as well as peace and stability in the respective regions;

Recognizing that this Agreement contributes to strengthening the free, open, fair and rules-based international economic order that serves as the foundation of economic development, stability and growth of the Parties, and realizing that a dynamic and rapidly changing global environment presents many new economic challenges including non-market policies and practices and coercive economic measures that may undermine such order;

Recognizing that supply chains benefit from the establishment of predictable, fair, and competitive markets that respect the environment, health and safety as well as labor rights, and that secure and resilient supply chains must be developed, maintained and prepared to respond effectively to unexpected events;

Reaffirming the view that this Agreement will be an important framework for strengthening their “Strategic Partnership”; and

Recalling Article XXIV of the GATT 1994 and Article V of the GATS,

Have agreed as follows:

Chapter 1
General Provisions

Article 1.1
Objectives

The objectives of this Agreement are to liberalize and facilitate trade and promote investment, as well as to strengthen a closer economic relationship between the Parties.

Article 1.2
General Definitions

For the purposes of this Agreement, unless otherwise specified:

(a) the term "Agreement on Agriculture" means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

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

(c) the term "Agreement on Subsidies and Countervailing Measures" means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

(d) the term "Area" means the territory of a Party, and the exclusive economic zone and the continental shelf with respect to which that Party exercises sovereign rights or jurisdiction in accordance with international law;

Note: Nothing in this subparagraph shall affect the rights and obligations of the Parties under international law, including those under the UNCLOS.

(e) the term "days" means calendar days, including weekends and holidays;

(f) the term "juridical person" means any entity constituted or organized under applicable law, whether or not for profit, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, association, or similar organization, and a branch thereof;

(g) a juridical person is:

(i) "owned" by one or more persons if more than 50 percent of the equity interest in it is owned by the persons;

(ii) "controlled" by one or more persons if the persons have the power to name a majority of its directors or otherwise to legally direct its actions; and

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

(h) the term "juridical person of a Party" means a juridical person constituted or organized under the applicable laws and regulations of a Party;

(i) the term "GATS" means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

(j) the term "GATT 1994" means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;

(k) the term "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System, including General Rules of Interpretation, Section Notes, Chapter Notes and Subheading Notes, as adopted and administered by the World Customs Organization, set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective laws;

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

(m) the term "Parties" means Bangladesh and Japan and the term "Party" means either Bangladesh or Japan;

(n) the term "person" means a natural person or a juridical person;

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

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

(q) the term "UNCLOS" means the United Nations Convention on the Law of the Sea, done at Montego Bay on December 10, 1982;

(r) the term "WTO" means the World Trade Organization; and

(s) the term "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on April 15, 1994.

Article 1.3
Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party in accordance with this Agreement.

2. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede the enforcement of its laws and regulations, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 1.4
Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

3. Article 1.3 and Chapter 19 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Article 1.5
General and Security Exceptions

1. For the purposes of Chapters 2 through 6, 9, 10, 14 and 15, Article XX of the GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

Note: The Parties understand that the measures referred to in subparagraph (b) of Article XX of the GATT 1994 include environmental measures necessary to protect human, animal or plant life or health, and that subparagraph (g) of that Article applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. For the purposes of Chapters 7 through 10, 14 and 15, Article XIV of the GATS is incorporated into and made part of this Agreement, *mutatis mutandis*.

Note: The Parties understand that the measures referred to in subparagraph (b) of Article XIV of the GATS include environmental measures necessary to protect human, animal or plant life or health.

3. Nothing in this Agreement shall be construed:

(a) to require a Party to furnish any information the disclosure of which it considers contrary to its essential security interests;

(b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or relating to the supply of services, as carried on directly or indirectly for the purpose of supplying or provisioning a military establishment;

(iii) taken so as to protect critical public infrastructures, whether publicly-owned or privately-owned, including communications, power and water infrastructures; or

(iv) taken in time of national emergency or war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 1.6
Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or any other agreements to which both Parties are parties.

2. In the event of any inconsistency between this Agreement and any agreement to which both Parties are parties, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.

Article 1.7
Joint Committee

1. The Parties hereby establish a Joint Committee under this Agreement.

2. The functions of the Joint Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Agreement and, when necessary, making appropriate recommendations to the Parties;

(b) considering and recommending to the Parties any amendments to this Agreement;

(c) supervising and coordinating the work of all Sub-Committees established under this Agreement;

(d) adopting:

(i) the Operational Procedures for Trade in Goods referred to in Article 2.22;

(ii) the Operational Procedures for Rules of Origin referred to in Article 3.30;

(iii) the Rules of Procedure for Arbitration Proceedings and the Code of Conduct referred to in subparagraph (c) of Article 21.1 and subparagraph 10(g) of Article 21.8 respectively; and

(iv) any necessary decisions; and

(e) carrying out other functions as the Parties may decide.

3. The Joint Committee:

(a) shall be composed of representatives of the Governments of the Parties; and

(b) may establish and delegate its responsibilities to Sub-Committees.

4. The Joint Committee shall establish its rules and procedures.

5. The Joint Committee shall hold the first meeting on the date of entry into force of this Agreement, and thereafter, meet at such times and venues or by means, as may be decided by the Parties.

Article 1.8
Sub-Committees

1. The following Sub-Committees shall be established on the date of entry into force of this Agreement:

(a) Sub-Committee on Trade in Goods, as provided for in Article 2.21;

(b) Sub-Committee on Rules of Origin, as provided for in Article 3.29;

(c) Sub-Committee on Customs Procedures and Trade Facilitation, as provided for in Article 4.23;

(d) Sub-Committee on Sanitary and Phytosanitary Measures, as provided for in Article 5.5;

(e) Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures, as provided for in Article 6.9;

(f) Sub-Committee on Trade in Services, as provided for in Article 7.17;

(g) Sub-Committee on Investment, as provided for in Article 9.19;

(h) Sub-Committee on Government Procurement, as provided for in Article 11.22;

(i) Sub-Committee on Intellectual Property, as provided for in Article 12.66;

(j) Sub-Committee on Improvement of the Business Environment, as provided for in Article 16.2;

(k) Sub-Committee on Labor, as provided for in Article 17.4;

(l) Sub-Committee on Environment, as provided for in Article 18.5; and

(m) Sub-Committee on Cooperation, as provided for in Article 20.4.

2. The Sub-Committees shall carry out the functions specified in the corresponding Articles referred to in paragraph 1.

Article 1.9
Communications

Each Party shall designate a contact point to facilitate communications between the Parties on any matter related to this Agreement.

Chapter 2
Trade in Goods

Section 1
General Rules

Article 2.1
Definitions

For the purposes of this Chapter:

(a) the term "Agreement on Anti-Dumping" means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(b) the term "Agreement on Safeguards" means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

(c) the term "bilateral safeguard measure" means a bilateral safeguard measure provided for in paragraph 2 of Article 2.10;

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

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

  (ii) anti-dumping or countervailing duty applied pursuant to a Party's law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Anti-Dumping and the Agreement on Subsidies and Countervailing Measures; or

(iii) fees or other charges commensurate with the cost of services rendered;

(e) the term "customs value of goods" means the value of goods for the purpose of levying *ad valorem* customs duties on imported goods;

(f) the term "domestic industry" means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

(g) the term "export subsidy" means subsidies contingent, in law or in fact, whether solely or as one of several other conditions, upon export performance including those illustrated in Annex I of the Agreement on Subsidies and Countervailing Measures or export subsidies listed in subparagraphs 1(a) through (f) of Article 9 of the Agreement on Agriculture;

Note 1: This standard is met when the facts demonstrate that the granting of a subsidy, without having been made legally contingent upon export performance, is in fact tied to actual or anticipated exportation or export earnings. The mere fact that a subsidy is granted to enterprises which export shall not for that reason alone be considered to be an export subsidy within the meaning of Article 3.1 of the Agreement on Subsidies and Countervailing Measures.

Note 2: Measures referred to in Annex I of the Agreement on Subsidies and Countervailing Measures as not constituting export subsidies shall not be prohibited under Article 3.1 or any other provision of the Agreement on Subsidies and Countervailing Measures.

(h) the term "Import Licensing Agreement" means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

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

(j) the term “originating good” means a good which qualifies as an originating good in accordance with Chapter 3;

(k) the term “provisional bilateral safeguard measure” means a provisional bilateral safeguard measure provided for in paragraph 1 of Article 2.15;

(l) the term “serious injury” means a significant overall impairment in the position of a domestic industry; and

(m) the term “threat of serious injury” means serious injury that is clearly imminent, on the basis of facts and not merely on allegation, conjecture or remote possibility.

Article 2.2
Classification of Goods

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

Article 2.3
National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, and to this end Article III of the GATT 1994 is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 2.4
Elimination or Reduction of Customs Duties

1. Unless otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party in accordance with its Schedule in Annex 1.

2. Each Party shall, in cases where its most-favored-nation applied rate of customs duty on a particular good becomes lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, apply the lower rate of customs duty with respect to that originating good regardless of whether an importer has claimed for preferential tariff treatment referred to in subparagraph (o) of Article 3.1 or not.

Article 2.5
Customs Valuation

For the purpose of determining the customs value of goods traded between the Parties, the provisions of Part I of the Agreement on Customs Valuation shall apply *mutatis mutandis*.

Article 2.6
Export Duties

Each Party shall endeavor to minimize its duties on goods exported from the Party to the other Party.

Article 2.7
Export Subsidies

Neither Party shall introduce or maintain any export subsidy on any good destined for the other Party, inconsistent with the Agreement on Subsidies and Countervailing Measures and the *Ministerial Decision of December 19, 2015 on Export Competition (WT/MIN(15)/45, WT/L/980)*, adopted at Nairobi on December 19, 2015.

Article 2.8
Import and Export Restrictions

1. Neither Party shall introduce or maintain any prohibition or restriction other than customs duties on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the other Party, inconsistent with its obligations under the relevant provisions of the WTO Agreement.

2. In cases where a Party introduces a prohibition or restriction other than customs duties taken consistently with the provisions of the WTO Agreement, with respect to the importation from, or the exportation to, the other Party of a good upon which the Parties agree, the former Party shall make available, and endeavor to notify, relevant information to the other Party, prior to the introduction of such prohibition or restriction, or as soon as possible thereafter, in a manner consistent with the laws and regulations of the former Party.

Note: A Party may comply with this paragraph by providing the relevant information to the other Party through the relevant procedures under the WTO Agreement.

Article 2.9
Import Licensing Procedures

1. Each Party shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement. Neither Party shall introduce or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. Each Party shall notify the other Party of any new import licensing procedure and any modification it makes to its existing import licensing procedures, to the extent possible 30 days before the new procedure or modification takes effect. In no case shall a Party provide the notification later than 60 days after the date of its publication. A notification provided under this paragraph shall include the information specified in Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with paragraph 1, 2, or 3 of Article 5 of the Import Licensing Agreement.

3. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government website. Such publication shall take place, whenever practicable, 21 days prior to the effective date of the requirement but in all events not later than such effective date.

4. Each Party shall, on request of the other Party, promptly and to the extent possible, respond to the request of that other Party for information on a measure relating to an import licensing procedure of general application.

5. If a Party denies an import license application with respect to a good of the other Party, it shall, on request of the applicant or the other Party and within a reasonable period of time after receiving the request, provide the applicant or the other Party with an explanation of the reason for the denial.

Section 2
Safeguard Measures

Article 2.10
Application of Bilateral Safeguard Measures

1. Subject to the provisions of this Section, a Party may apply a bilateral safeguard measure, to the minimum extent necessary to prevent or remedy the serious injury to its domestic industry and to facilitate adjustment thereof, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 2.4, is being imported into the former Party in such increased quantities, in absolute terms, and under such conditions that the imports of that originating good constitute cause of serious injury or threat of serious injury, to a domestic industry of the former Party.

2. A Party may, as a bilateral safeguard measure:

(a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or

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

(i) the most-favored-nation applied rate of customs duty in effect on the date on which the bilateral safeguard measure is applied; and

(ii) the most-favored-nation applied rate of customs duty in effect on the date immediately preceding the date of entry into force of this Agreement.

Article 2.11
Investigation

1. A Party may apply a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards.

2. The investigation referred to in paragraph 1 shall, except in special circumstances, be completed within one year, and in no case more than 18 months following its date of initiation.

3. In the investigation referred to in paragraph 1 to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Article, the competent authorities of a Party which carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilization, profits and losses, and employment.

4. The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in paragraph 1 demonstrates, on the basis of objective evidence, the existence of the causal link between the increased imports of the originating good and serious injury or threat of serious injury. When factors other than the increased imports of the originating good are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

Article 2.12
Notification and Consultations

1. A Party shall immediately deliver a written notice to the other Party upon:

(a) initiating an investigation referred to in paragraph 1 of Article 2.11 related to serious injury or threat of serious injury, and the reasons therefor; and

(b) taking a decision to apply or extend a bilateral safeguard measure.

2. The Party making the written notice referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:

(a) in the written notice referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading under the Harmonized System, the period of time subject to the investigation and the date of initiation of the investigation; and

(b) in the written notice referred to in subparagraph 1(b), evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading under the Harmonized System, a precise description of the proposed bilateral safeguard measure, and the proposed date of the introduction and expected duration of the bilateral safeguard measure.

3. A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in paragraph 1 of Article 2.11, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in Article 2.14.

Article 2.13
Conditions and Limitations

1. No bilateral safeguard measure shall be maintained except to the extent and for such period of time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such period of time shall not exceed three years. However, in highly exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total duration of the bilateral safeguard measure, including such extensions, shall not exceed six years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalize the bilateral safeguard measure at regular intervals during the period of application.

2. No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.

3. Upon the termination of a bilateral safeguard measure, the rate of customs duty on an originating good subject to the measure shall be the rate which would have been in effect if the bilateral safeguard measure had never been applied.

4. Each Party shall adopt or maintain equitable, timely, transparent and effective procedures relating to bilateral safeguard measures.

Article 2.14
Compensation

1. A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions of customs duties which are substantially equivalent to the value of the additional customs duties expected to result from the bilateral safeguard measure.

2. If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations in accordance with paragraph 3 of Article 2.12, the Party to whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions of customs duties under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period of time necessary to achieve the substantially equivalent effects and only during the period of application of the bilateral safeguard measure.

Article 2.15
Provisional Bilateral Safeguard Measures

1. In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may apply a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b) of Article 2.10, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry of the former Party.

2. A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is applied.

3. The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of Article 2.11 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period of time referred to in paragraph 1 of Article 2.13.

4. Paragraphs 3 and 4 of Article 2.13 shall apply, *mutatis mutandis*, to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in paragraph 1 of Article 2.11 does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

Article 2.16
Relation to Safeguard Measures under the WTO Agreement

1. Nothing in this Chapter shall prevent a Party from applying a safeguard measure to an originating good of the other Party in accordance with:

(a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or

(b) Article 5 of the Agreement on Agriculture.

2. A Party shall not apply a bilateral safeguard measure or a provisional bilateral safeguard measure under this Chapter on a good that is subject to a measure that the Party has applied pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture, nor shall a Party continue to maintain a bilateral safeguard measure or a provisional bilateral safeguard measure on a good that becomes subject to a measure that the Party applies pursuant to Article XIX of the GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture.

3. The period of application of a bilateral safeguard measure referred to in this Section shall not be interrupted by a Party's non-application of the bilateral safeguard measure in accordance with paragraph 2. That Party may resume the application of the bilateral safeguard measure to imports of the originating good upon the termination of the safeguard measures applied in accordance with subparagraph 1(a) or (b), up to the remaining period of time of the bilateral safeguard measure.

Article 2.17
Communications

A written notice referred to in paragraph 1 of Article 2.12 and paragraph 2 of Article 2.15 and any other communication between the Parties in accordance with this Section shall be made in the English language.

Article 2.18
Review

The Parties shall review the provisions of this Section, if necessary, 10 years after the date of entry into force of this Agreement.

Section 3
Other Provisions

Article 2.19
Anti-Dumping and Countervailing Measures

Nothing in this Chapter shall be construed to prevent a Party from taking any measure in accordance with the provisions of Article VI of the GATT 1994, the Agreement on Anti-Dumping and the Agreement on Subsidies and Countervailing Measures.

Article 2.20
Measures to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII and Section B of Article XVIII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.

2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund.

Article 2.21
Sub-Committee on Trade in Goods

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Goods (hereinafter referred to in this Article as “the Sub-Committee”).

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) considering any other matter related to this Chapter as the Parties may decide;

(c) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on the Operational Procedures for Trade in Goods referred to in Article 2.22;

(d) reporting the findings of the Sub-Committee to the Joint Committee; and

(e) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 2.22
Operational Procedures for Trade in Goods

On the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures for Trade in Goods that provide for detailed regulations pursuant to which the relevant authorities of the Parties shall implement their functions under this Chapter.

Chapter 3
Rules of Origin

Article 3.1
Definitions

For the purposes of this Chapter:

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

(b) the term “competent governmental authority” means the authority that, according to the legislation of each Party, is responsible for the issuance of a certificate of origin or for the designation of certification entities or bodies and for granting the status of an approved exporter;

(c) the term “customs authority” means a customs authority as defined in subparagraph (a) of Article 4.1;

(d) the term “exporter” means a person located in the exporting Party who exports a good from the exporting Party;

(e) the term “factory ships of the Party” or “vessels of the Party” respectively means factory ships or vessels:

(i) which are registered in the Party;

(ii) which sail under the flag of the Party;

(iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least 50 percent of the equity interest is owned by nationals or juridical persons of the Parties; and

(iv) of which at least 25 percent of the total of the master, officers and crew are nationals of the Parties;

(f) the term "fungible originating goods of a Party" or "fungible originating materials of a Party" respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;

(g) the term "Generally Accepted Accounting Principles" means those principles recognized by consensus or with substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

(h) the term "good" means any merchandise, product, article or material;

(i) the term "importer" means a person who imports a good into the importing Party;

(j) the term "indirect materials" means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:

(i) fuel and energy;

(ii) tools, dies and molds;

(iii) spare parts and goods used in the maintenance of equipment and buildings;

(iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspecting the good;

(vii) catalysts and solvents; and

(viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(k) the term "material" means a good that is used in the production of another good;

(l) the term "non-originating material" means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined;

(m) the term "originating material" means a material which qualifies as originating under this Chapter;

(n) the term "packing materials and containers for transportation and shipment" means goods that are used to protect a good during transportation, other than packaging materials and containers for retail sale referred to in Article 3.13;

(o) the term “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 2.4;

(p) the term “producer” means a person who engages in the production of goods or materials; and

(q) the term “production” means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, aquaculture, trapping, gathering, collecting, hunting and capturing.

Article 3.2
Originating Goods

Unless otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where the good:

(a) is wholly obtained or produced entirely in the Party, as defined in Article 3.3;

(b) is produced entirely in the Party exclusively from originating materials of the Party; or

(c) satisfies the product specific rules (change in tariff classification, qualifying value content or specific manufacturing or processing operation) set out in Annex 2, when the good is produced entirely in the Party using non-originating materials, and the last process of production of such good, other than the operations provided for in Article 3.7, was performed in the exporting Party,

and meets all other applicable requirements of this Chapter.

Article 3.3
Wholly Obtained Goods

For the purposes of subparagraph (a) of Article 3.2, the following goods shall be considered as being wholly obtained or produced entirely in a Party:

(a) live animals born and raised in the Party;

(b) animals obtained by hunting, trapping, fishing, aquaculture, gathering or capturing in the Party;

(c) goods obtained from live animals in the Party;

Note: For the purposes of subparagraphs (a) through (c), the term "animals" covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.

(d) plant and plant products grown and harvested, picked or gathered in the Party;

Note: For the purposes of this subparagraph, the term "plant" refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

(e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken in the Party;

(f) goods of sea-fishing and other marine life taken by vessels of the Party, and other goods taken by that Party or a person of that Party, from the waters, seabed or subsoil beneath the seabed outside the territorial sea of the Parties and non-Parties, in accordance with international law, provided that, in case of goods of sea-fishing and other marine life taken from the exclusive economic zone of any Party or non-Party, that Party or the person of that Party has the rights to exploit such exclusive economic zone, and in case of other goods, that Party or the person of that Party has the rights to exploit such seabed and subsoil beneath the seabed, in accordance with international law;

Note: For the purpose of determining the origin of goods of sea-fishing and other marine life, the term "rights to exploit" referred to in this subparagraph includes those rights of access to the fisheries resources of a coastal State, as accruing from any agreements or arrangements between a Party and the coastal State.

(g) goods processed or made on board any factory ships of the Party, exclusively from the goods referred to in subparagraph (f);

(h) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;

(i) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and which are fit only for disposal or for the recovery of raw materials;

(j) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for the recovery of raw materials; and

(k) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (j).

Article 3.4
Qualifying Value Content

1. For the purposes of subparagraph (c) of Article 3.2, the qualifying value content of a good shall be calculated by using either of the following methods:

(a) Method based on value of non-originating materials ("Build-down method")

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

(b) Method based on value of originating materials ("Build-up method")

$$Q.V.C. = \frac{V.O.M. + Direct\ Labor\ Cost + Direct\ Overhead\ Cost + Profit + Other\ Cost}{F.O.B.} \times 100$$

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 2, the free-on-board value of the good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal taxes reduced, exempted or repaid when the good is exported;

V.N.M. is the value of non-originating materials used in the production of the good;

Note: V.N.M. of a good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

V.O.M. is the value of originating materials used in the production of the good;

Note: For greater certainty, V.O.M. also includes the value added to the production of non-originating materials produced in the Party.

Direct Labor Cost includes wages, remuneration and other employee benefits; and

Direct Overhead Cost is the total overhead expense.

Note: For the purpose of calculating the qualifying value content of a good, the Generally Accepted Accounting Principles in the exporting Party shall apply.

2. F.O.B. referred to in paragraph 1 shall be the value:

(a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown or cannot be ascertained; or

(b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of the good.

3. For the purpose of calculating the qualifying value content of a good in accordance with paragraph 1, the value of a material used in the production of the good in a Party:

(a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or

(b) if such value is unknown or cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located, such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

4. If a good has acquired originating status, the non-originating materials used in the production of the good shall not be considered non-originating when the good is incorporated as a material into another good.

5. For the purposes of subparagraph 2(b) or 3(a), in applying the Agreement on Customs Valuation to determine the value of a good or a material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no transaction of the good or the material.

Article 3.5
Accumulation

For the purpose of determining whether a good qualifies as an originating good of a Party:

(a) an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party;

(b) the process of or the value added through the production of non-originating materials in the other Party may be considered as that in the former Party; and

(c) the process of or the value added through the production carried out at different stages by one or more producers within the Party or in the other Party may be taken into account, when the good is produced using non-originating materials,

provided that such good has undergone its last production process in the former Party and such production process goes beyond the operations provided for in Article 3.7.

Article 3.6
De Minimis

For the application of the product specific rules set out in Annex 2, non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification shall be disregarded in determining whether the good qualifies as an originating good of a Party, provided that the totality of such materials does not exceed specific percentage in value, weight or volume of the good as set out in that Annex.

Article 3.7
Non-Qualifying Operations

1. Notwithstanding subparagraph (c) of Article 3.2, a good shall not be considered as an originating good of a Party if solely one or more of the following operations are conducted on non-originating materials in the production of the good in that Party:

(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;

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

(c) simple mixing of goods, whether or not of different kinds;

(d) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;

(e) disassembly of products into parts;

(f) placing in bottles, cases or boxes, and other simple packaging operations;

(g) collection of parts and components classified as a good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;

(h) mere making-up of sets of articles; or

(i) sharpening or simple cutting.

2. Paragraph 1 shall prevail over the product specific rules set out in Annex 2.

Article 3.8
Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:

(a) transported directly from the other Party; or

(b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses under the customs control of such non-Parties, provided that it does not undergo operations other than repacking and relabeling for the purpose of satisfying the requirements of the importing Party, splitting up of the consignment, unloading, reloading, storing or any other operation to preserve it in good condition or to transport the good to the importing Party during its transshipment and temporary storage.

2. If the originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, that good shall not be considered as an originating good of the other Party.

Article 3.9
Unassembled or Disassembled Goods

Where a good satisfies the requirements of the relevant provisions of Articles 3.2 through 3.7 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

Article 3.10
Fungible Goods and Materials

1. For the purpose of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are commingled in an inventory are used in the production of the good, the origin of the materials may be determined in accordance with an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are commingled in an inventory and, prior to exportation, do not undergo any production process or any operation in the Party where they were commingled other than unloading, reloading and any other operation to preserve them in good condition, the origin of the good may be determined in accordance with an inventory management method under the Generally Accepted Accounting Principles in the Party.

Article 3.11
Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered as originating materials of a Party where the good is produced.

Article 3.12
Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be disregarded, provided that:

(a) the accessories, spare parts or tools are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good, provided that:

(a) the accessories, spare parts or tools are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the good.

Article 3.13
Packaging Materials and Containers for Retail Sale

1. Packaging materials and containers for retail sale, which are classified with the good in accordance with Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining the origin of the good, provided that:

(a) the good is wholly obtained or produced entirely in a Party, as defined in subparagraph (a) of Article 3.2;

(b) the good is produced entirely in a Party exclusively from originating materials of the Party, as defined in subparagraph (b) of Article 3.2; or

(c) the good has undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2.

2. If a good is subject to a qualifying value content requirement, the origin of packaging materials and containers for retail sale shall be taken into account as originating or non-originating, as the case may be, for calculating the qualifying value content of the good.

Article 3.14
Packing Materials and Containers for Transportation and Shipment

Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of the good.

Article 3.15
Sets of Goods

Each Party shall provide that for a set classified as a result of the application of Rule 3 of the General Rules for the Interpretation of the Harmonized System, the originating status of the set shall be determined in accordance with the product specific rules set out in Annex 2 that apply to the set.

Article 3.16
Proof of Origin

1. Any of the following shall be considered as a proof of origin:

(a) a certificate of origin issued by the competent governmental authority of the exporting Party or its designees in accordance with Article 3.17;

(b) a declaration of origin completed by an approved exporter in accordance with subparagraph 1(a) of Article 3.18; or

(c) a declaration of origin completed by an importer, exporter or producer in accordance with subparagraph 1(b) of Article 3.18,

based on the information available that the good is an originating good.

2. The Parties shall implement subparagraph 1(c) from the earlier of the following dates:

(a) the date decided by the Parties; or

(b) the date on which the Parties commence the utilization of a declaration of origin completed by an importer, exporter or producer as a proof of origin, on the basis of an international agreement to which the Parties are parties.

3. Notwithstanding the paragraph 2, Japan may, from the date of entry into force of this Agreement, consider a declaration of origin by an importer as a proof of origin in the same manner as provided for in paragraph 1. In that case, the customs authority of Japan shall not conduct a verification process by means referred to in subparagraphs 1(b) and (c) of Article 3.23 regarding the declaration of origin by the importer, as provided for in paragraph 2 of that Article. The declaration of origin shall only be completed by the importer where that importer has sufficient information to prove that the good qualifies as an originating good.

4. A proof of origin referred to in paragraph 1 shall:

(a) be in writing, or any other medium, including electronic format;

(b) be completed in the English language;

(c) specify that the good is an originating good and meets the requirements of this Chapter; and

(d) contain information which meets the minimum information requirements as set out in Annex 3.

5. Each Party shall provide that a proof of origin remains valid for one year from the date on which it is issued or completed.

Article 3.17
Certificate of Origin

1. A certificate of origin referred to in subparagraph 1(a) of Article 3.16 shall be issued by the competent governmental authority of the exporting Party or other entities or bodies designated by the competent governmental authority in accordance with the applicable laws and regulations of the exporting Party on request of the exporter or its authorized agent.

2. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting Party shall notify in writing the other Party of its designees.

3. For the purposes of this Chapter, upon entry into force of this Agreement, the Parties shall establish a common format of certificate of origin in the English language as a part of the Operational Procedures for Rules of Origin referred to in Article 3.30.

4. An issued certificate of origin shall be applicable to a single importation of originating goods of the exporting Party into the importing Party unless otherwise provided for in this Chapter.

5. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a certificate of origin on the basis of:

(a) a declaration provided by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the good to that exporter; or

(b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority of the exporting Party or its designees on request of the exporter.

6. A certificate of origin shall be issued only after the exporter who requests the certificate of origin, or the producer of a good in the exporting Party referred to in subparagraph 5(b), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

7. The competent governmental authority of the exporting Party shall provide the importing Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority or its designees.

8. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue a certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the customs authority of the importing Party, except where the certificate of origin has been returned to the competent governmental authority.

Article 3.18
Declaration of Origin

1. A declaration of origin referred to in subparagraphs 1(b) and (c) of Article 3.16 may be completed by:

(a) an approved exporter within the meaning of Article 3.19; or

(b) an importer, exporter or producer of the good where applicable.

2. A declaration of origin shall:

(a) bear the name of the certifying person; and

(b) bear the date on which the declaration of origin was completed.

3. Each Party shall provide that a declaration of origin may apply to:

(a) a single shipment of a good into the Party; or

(b) multiple shipments of identical goods within any period of time specified in the declaration of origin, but not exceeding 12 months.

Article 3.19
Approved Exporter

1. Each Party shall provide for the authorization of an exporter who exports goods under this Agreement as an approved exporter, in accordance with its laws and regulations. The competent governmental authority of the exporting Party may grant the status of an approved exporter subject to any conditions which it considers appropriate, including the following:

(a) that the exporter is duly registered in accordance with the laws and regulations of the exporting Party;

(b) that the exporter knows and understands the rules of origin as set out in this Chapter;

(c) that the exporter has a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Party;

(d) that the exporter has a record of good compliance, measured by risk management of the competent governmental authority of the exporting Party;

(e) that the exporter, in the case of a trader, is able to obtain a declaration by the producer confirming the originating status of the good for which the declaration of origin is completed by an approved exporter and the readiness of the producer to cooperate in verification in accordance with Article 3.23, and is able to meet all the requirements of this Chapter; and

(f) that the exporter has a well-maintained bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party.

2. The competent governmental authority of the exporting Party shall:

(a) make its approved exporter procedures and requirements public and easily available;

(b) grant the approved exporter authorization in writing or electronically; and

(c) provide the approved exporter with an authorization code which must be included in the declaration of origin.

3. The exporting Party shall ensure that an approved exporter has the following obligations:

(a) to allow the competent governmental authority of the exporting Party access to records and premises for the purpose of monitoring the use of authorization, in accordance with Article 3.26;

(b) to complete declarations of origin only for goods for which the approved exporter has been allowed to do so by the competent governmental authority of the exporting Party and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;

(c) to take full responsibility for all declarations of origin completed, including any misuse; and

(d) to promptly inform the competent governmental authority of the exporting Party of any changes related to the information referred to in subparagraph (b).

4. Each Party shall promptly inform the following information of its approved exporters to the other Party. Any change in the items referred to in subparagraphs (a) through (c), or withdrawals or suspensions of authorizations, shall be promptly notified to the other Party:

(a) the legal name and address of the exporter;

(b) the approved exporter authorization code; and

(c) the issuance date and, if applicable, the expiry date of its approved exporter authorization.

5. The competent governmental authority of the exporting Party shall monitor the use of the authorization, including verification of the declarations of origin by an approved exporter, and withdraw the authorization where the conditions referred to in paragraph 1 are not met.

6. The exporting Party shall ensure that an approved exporter is prepared to submit at any time, on request of the customs authorities of the importing Party, all appropriate documents proving the originating status of the goods concerned, including statements from the suppliers or producers in accordance with the laws and regulations of the importing Party as well as the fulfillment of the other requirements of this Chapter.

Article 3.20
Claim for Preferential Tariff Treatment

1. The importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good on the basis of a proof of origin.

2. Unless otherwise provided for in this Chapter, the importing Party shall provide that, for the purpose of claiming preferential tariff treatment, the importer shall:

(a) make a declaration in its customs declaration that the good qualifies as an originating good;

(b) have a valid proof of origin in its possession at the time when the declaration referred to in subparagraph (a) is made;

(c) provide the proof of origin to the customs authority of the importing Party when required by the importing Party; and

(d) if a claim for preferential tariff treatment is based on a declaration of origin referred to in subparagraph 3(b) of Article 3.18, provide a copy of the declaration of origin to the customs authority of the importing Party when required by the importing Party.

3. Notwithstanding paragraphs 1 and 2, the importing Party may not require a proof of origin if:

(a) the customs value of the importation does not exceed US$ 200 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish; or

(b) it is a good for which the importing Party has waived the requirement,

provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the laws and regulations of the importing Party governing claims for preferential tariff treatment under this Agreement.

4. The customs authority of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.

5. Where a proof of origin is submitted to the customs authority of the importing Party after the expiration of the period of time for its submission, such proof of origin may still be accepted, subject to the laws, regulations or administrative practices of the importing Party, when failure to observe the period of time results from *force majeure* or other valid causes beyond the control of the importer or exporter.

6. Where an originating good of the exporting Party is imported through one or more non-Parties, the importing Party may require the importer who claims preferential tariff treatment for that good to meet the consignment criteria referred to in Article 3.8 to submit:

(a) a copy of the through bill of lading; or

(b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those non-Parties.

Article 3.21
Importation by Installments

If, on request of the importer, unassembled or disassembled goods within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System are imported by installments, a single proof of origin for such goods may be used in accordance with the requirements laid down by the customs authority of the importing Party.

Article 3.22
Post-Importation Claims for Preferential Tariff

Each Party shall provide that where a good would have qualified as an originating good when it was imported into the Party, the importer of the good may, within a period of time specified by its laws and regulations, apply for a refund of any excess duties, deposit or guarantee paid as the result of the good not having been granted preferential tariff treatment, if the importer has notified the customs authority of the importing Party of its intention to claim preferential tariff treatment at the time of importation. The importer shall present the following to the customs authority of the importing Party:

(a) a proof of origin and other evidence that the good qualifies as an originating good; and

(b) such other documentation in relation to the importation as the customs authority of the importing Party may require to satisfactorily evidence the preferential tariff treatment claimed.

Article 3.23
Verification

1. For the purpose of determining whether a good imported into a Party from the other Party qualifies as an originating good under this Chapter, where necessary, the customs authority of the importing Party may conduct a verification process normally in the following order:

(a) a written request for information from the importer;

(b) a written request for information from:

(i) the competent governmental authority of the exporting Party that issued a certificate of origin referred to in subparagraph 1(a) of Article 3.16, or an approved exporter who completed a declaration of origin referred to in subparagraph 1(b) of that Article, through the competent governmental authority of the exporting Party; or

(ii) the exporter or producer that completed a declaration of origin referred to in subparagraph 1(c) of Article 3.16, through the competent governmental authority or the customs authority of the exporting Party; and

(c) a verification visit to the premises of the exporter or producer in the exporting Party with prior notice to the exporting Party.

Note: A verification visit referred to in subparagraph (c) shall only be undertaken after a verification process in accordance with subparagraph (b) has been conducted.

2. If a claim for preferential tariff treatment is based on a declaration of origin completed by an importer referred to in subparagraph 1(c) of Article 3.16, the customs authority of the importing Party shall not conduct a verification process by means referred to in subparagraphs 1(b) and (c).

3. Except for the case of a claim for preferential tariff treatment based on a declaration of origin completed by the importer, the customs authority of the importing Party shall conduct a verification process under subparagraph 1(b) or (c) before it denies the claim for preferential tariff treatment, if the importer, in response to a request for information under subparagraph 1(a), does not provide:

(a) required information to the customs authority of the importing Party; or

(b) sufficient information to support a claim for preferential tariff treatment.

4. The customs authority of the importing Party shall:

(a) for the purposes of subparagraph 1(b)(i), send a written request with a copy of the proof of origin and the reasons for the request to the competent governmental authority of the exporting Party;

(b) for the purposes of subparagraph 1(b)(ii), send a written request with a copy of the proof of origin and the reasons for the request to the competent governmental authority or the customs authority of the exporting Party; and

(c) for the purposes of subparagraph 1(c), request a written consent of the exporter or producer whose premises are to be visited through the exporting Party, stating the proposed date and location for a verification visit and its specific purpose.

5. On request of the importing Party, a verification visit to the premises of the exporter or producer may be conducted with the consent and assistance of the exporting Party, according to the procedures decided by the Parties.

6. For a verification under subparagraphs 1(b) and (c):

(a) the competent governmental authority or the customs authority of the exporting Party shall provide the information requested in a period not exceeding six months after the date of receipt of the written request referred to in subparagraph 4(a) or (b); and

(b) the exporting Party shall respond to the request for a written consent referred to in subparagraph 4(c) with consent or refusal in a period not exceeding 30 days after the date of receipt of the request.

7. For a verification under subparagraphs 1(b) and (c), the customs authority of the importing Party shall endeavor to make a determination following a verification within 90 days of the date of its receipt of the information necessary to make the determination, and shall provide a written notification of the result of verification with the reasons for that result to the importer, or the competent governmental authority or the customs authority of the exporting Party that received the verification request.

8. For a verification under subparagraph 1(b), the customs authority of the importing Party may require additional information if it considers necessary. The customs authority of the importing Party shall allow the exporter, producer or the competent governmental authority of the exporting Party a period of 90 days from the date of receipt of the written request to respond.

9. The customs authority of the importing Party may suspend the application of preferential tariff treatment while waiting for the result of verification. The customs authority of the importing Party shall permit the release of the good, but may require that such release be subject to lodgement of a security in accordance with its laws and regulations.

10. The customs authority of the importing Party shall not conduct any verification under subparagraphs 1(a) through (c) after the period of time specified in paragraph 1 of Article 3.26.

11. For the purposes of this Article, each Party shall designate a single contact point with a view to facilitating a verification of a good exported from the Party.

Article 3.24
Denial of Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff treatment where:

(a) the good does not meet the requirements of this Chapter; or

(b) the importer, exporter or producer of the good fails or has failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment.

2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.

3. The customs authority of the importing Party may determine that a good does not qualify as an originating good and may deny preferential tariff treatment where:

(a) the customs authority of the importing Party has not received sufficient information to determine that the good is an originating good;

(b) the importer, exporter, producer, the competent governmental authority or the customs authority of the exporting Party fails to respond to a written request for information in accordance with Article 3.23; or

(c) the exporting Party refuses the request for a verification visit in accordance with Article 3.23, or the exporting Party fails to respond to the request.

4. Each Party shall endeavor to make publicly available any information on denial cases which it considers to be of significant interest to other interested persons, taking into account the need to protect commercial confidential information.

Article 3.25
Third-Party Invoicing

The importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements of this Chapter.

Article 3.26
Record-Keeping Requirement

1. Each Party shall require that:

(a) its exporters, producers or the competent governmental authorities retain, for at least a period of five years from the date of issuance of a proof of origin, or a longer period of time in accordance with its laws and regulations, all records necessary to prove that the good for which the proof of origin was issued was an originating good; and

(b) its importers retain, for at least a period of five years from the date of importation of a good, or a longer period of time in accordance with its laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was an originating good.

2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, magnetic or written form, in accordance with its laws and regulations.

Article 3.27
Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential in accordance with this Chapter, and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. Information obtained by the customs authority of the importing Party from the other Party in accordance with this Chapter:

(a) may only be used by such authority for the purposes of this Chapter; and

(b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, except to comply with the laws and regulations of the importing Party and unless the information is requested to the exporting Party and provided to the importing Party through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

Article 3.28
Penalties

Each Party shall adopt or maintain appropriate penalties or other measures against violations of its laws and regulations relating to this Chapter.

Article 3.29
Sub-Committee on Rules of Origin

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 or 3, proposed by either Party; and

(iii) the Operational Procedures for Rules of Origin referred to in Article 3.30;

(b) considering any other matter related to this Chapter as the Parties may decide;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 3.30
Operational Procedures for Rules of Origin

On the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures for Rules of Origin that provide detailed regulations pursuant to which the competent governmental authorities, the customs authorities and other relevant authorities of the Parties shall implement their functions under this Chapter.

Chapter 4
Customs Procedures and Trade Facilitation

Article 4.1
Definitions

For the purposes of this Chapter:

(a) the term "customs authority" means any authority that is responsible under the law of each Party for the administration and enforcement of its customs laws and regulations;

(b) the term "customs laws and regulations" means the statutory and regulatory provisions relating to importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to a customs authority, and any regulations made by a customs authority, under its statutory powers;

(c) the term "customs procedures" means the measures applied by the customs authority of a Party to goods that are subject to its customs laws and regulations;

(d) the term "express consignment" means all goods imported by or through international courier services that operate a consignment service for expeditious cross-border movement of goods and assume liability to the customs authority for those goods; and

(e) the term "supporting documents" means documentation that is required to support the information presented to a Party for importation, exportation, and movement of goods under customs control within its territory, and may include documents such as invoices, bills of lading and packing lists.

Article 4.2
Objectives

The objectives of this Chapter are to:

(a) ensure predictability, consistency and transparency in the application of customs laws and regulations of each Party;

(b) promote efficient administration of customs procedures of each Party and expeditious clearance of goods;

(c) simplify customs procedures of each Party and harmonize them to the extent possible with relevant international standards;

(d) promote cooperation between the customs authorities of the Parties; and

(e) facilitate trade between the Parties, including through a strengthened environment for global and regional supply chains.

Article 4.3
Scope

This Chapter shall apply to customs procedures applied to goods traded between the Parties which enter or leave the customs territory including all economic zones, all export processing zones and any other free zones of each Party.

Article 4.4
Consistency

1. Each Party shall ensure that its customs laws and regulations, including for determination on tariff classification, origin and customs valuation of goods, are consistently implemented and applied throughout its customs territory.

2. Each Party shall adopt or maintain administrative measures to ensure consistent implementation and application of its customs laws and regulations throughout its customs territory, preferably by creating a conducive administrative environment for consistent application of its customs laws and regulations among its regional customs offices.

3. Each Party is encouraged to share with the other Party its practices and experiences relating to the conducive administrative environment referred to in paragraph 2 with a view to improving the customs operations thereof.

4. If a Party fails to comply with the obligations in paragraphs 1 and 2, the other Party may consult with the former Party on the matter in accordance with the consultation procedures under Article 4.22.

Article 4.5
Transparency

1. Each Party shall promptly make publicly available on the Internet the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders and other interested persons to become acquainted with them:

(a) procedures for importation, exportation, and movement of goods under customs control within its territory (including port, airport and other entry-point procedures), and required forms and documents;

(b) applied rates of customs duties and taxes of any kind imposed on or in connection with importation and exportation;

(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation, and movement of goods under customs control within its territory;

(d) rules for the classification or valuation of products for customs purposes;

(e) laws, regulations and administrative rulings of general application relating to rules of origin;

(f) any kind of restrictions or prohibitions on importation, exportation, and movement of goods under customs control within its territory;

(g) penalty provisions for breaches of formalities of importation, exportation, and movement of goods under customs control within its territory;

(h) procedures for appeal or review;

(i) agreements to which it is a party, or parts thereof with any country or countries relating to importation, exportation, and movement of goods under customs control within its territory;

(j) procedures relating to the administration of tariff quotas, if any;

(k) contact information for the enquiry points as well as information on how to make enquiries on customs matters as provided for in Article 4.6; and

(l) the description of procedures in the English language on the request for an advance ruling.

2. To the extent possible, when developing new, or amending existing customs laws and regulations, each Party shall publish, or otherwise make readily available, such proposed new or amended customs laws and regulations and provide a reasonable opportunity for interested persons to comment on the proposed customs laws and regulations, unless such advance notice is precluded.

3. Each Party shall, to the extent practicable and in a manner consistent with its laws and regulations and legal system, ensure that new or amended laws and regulations of general application related to the movement, release and clearance of goods, including movement of goods under customs control within its territory, are published or information on them is otherwise made publicly available, as early as possible before the date of their entry into force, in order to enable traders and other interested persons to become acquainted with them.

Article 4.6
Enquiry Points

Each Party shall designate one or more enquiry points to answer reasonable enquiries of interested persons concerning customs matters and to facilitate access to forms and documents required for importation, exportation, and movement of goods under customs control within its territory.

Article 4.7
Customs Procedures

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent and transparent, and facilitate trade, including through expeditious clearance of goods.

2. Each Party shall ensure that its customs procedures, where possible and to the extent permitted by its customs laws and regulations, conform with the standards and recommended practices of the World Customs Organization.

3. The customs authority of each Party shall review its customs procedures with a view to simplifying such procedures to facilitate trade.

Article 4.8
Preshipment Inspection

1. Neither Party shall require the use of preshipment inspections in relation to tariff classification and customs valuation.

2. Without prejudice to the rights of each Party to use other types of preshipment inspection not covered by paragraph 1, each Party is encouraged not to introduce or apply new requirements regarding their use.

Note: This paragraph refers to preshipment inspections covered by the Agreement on Preshipment Inspection in Annex 1A to the WTO Agreement, and does not preclude preshipment inspections for sanitary and phytosanitary purposes.

Article 4.9
Pre-Arrival Processing

1. Each Party shall adopt or maintain procedures allowing for the submission of documents and other information required for the importation of goods, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.

2. Each Party shall, as appropriate and in principle, provide for advance lodging of documents and other information referred to in paragraph 1 in electronic format for pre-arrival processing of such documents.

Article 4.10
Advance Rulings

1. Each Party shall, prior to the importation of a good from the other Party into its territory, issue a written advance ruling to an importer, exporter, or any person with a justifiable cause, or a representative thereof, who has submitted a written request containing all necessary information, with regard to:

(a) tariff classification;

(b) whether the good is an originating good in accordance with Chapter 3;

(c) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, in accordance with the Agreement on Customs Valuation; and

Note: To the extent possible, Bangladesh shall implement this subparagraph no later than 10 years after the date of entry into force of this Agreement.

(d) such other matters as the Parties may decide.

2. Each Party shall adopt or maintain procedures for issuing advance rulings which:

(a) specify the information required to apply for an advance ruling;

(b) provide that the Party may at any time during the course of an evaluation of an application for an advance ruling, request that the applicant provide additional information, which may include a sample of the goods, necessary to evaluate the application;

(c) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-making customs offices; and

(d) ensure that the advance ruling includes the relevant facts and the basis for its decision.

3. Each Party shall issue an advance ruling in the official language of the issuing Party or in the language it decides. The advance ruling shall be issued in a reasonable, specified and time-bound manner, and to the extent possible within 90 days, to the applicant on the receipt of all necessary information. Each Party shall specify and make public such period of time for the issuance of an advance ruling prior to such an application. Should the customs authority have reasonable grounds to issue the advance ruling later than the specified period of time after the receipt of the application, it shall notify the applicant of the grounds for such a delay prior to the end of the specified period of time.

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

5. A Party may reject a request for an advance ruling where the Party has requested additional information from the applicant, in writing, in accordance with subparagraph 2(b), and the additional information requested is not provided within a reasonable, specified period of time which was determined at the time of the request.

6. Each Party shall provide that an advance ruling shall be valid from the date on which it is issued, or another date specified in the ruling, provided that the laws, regulations, administrative rules, and facts and circumstances on which the ruling is based remain unchanged. Subject to paragraph 7, an advance ruling shall remain valid for at least three years.

7. Where a Party revokes, modifies or invalidates an advance ruling under any of the following circumstances, it shall promptly provide written notice to the applicant setting out the relevant facts and the basis for its decision:

(a) there is a change in its laws, regulations or administrative rules;

(b) incorrect information was provided or relevant information was withheld;

(c) there is a change in a material fact or circumstances on which the advance ruling was based; or

(d) the advance ruling was in error.

8. Where a Party revokes, modifies or invalidates an advance ruling with retroactive effect, it may only do so where the advance ruling was based on incomplete, incorrect, false or misleading information.

9. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it.

10. Each Party shall publish, at a minimum:

(a) the requirements for an application for an advance ruling, including the information to be provided and the format;

(b) the period of time by which it will issue an advance ruling; and

(c) the length of time for which an advance ruling is valid.

11. Each Party may make publicly available any information on advance rulings including issued advance rulings which it considers to be of significant interest to other interested persons, taking into account the need to protect commercially confidential information.

Article 4.11
Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for efficient release of goods in order to facilitate trade between the Parties. For greater certainty, this paragraph shall not require a Party to release a good if its requirements for release have not been met.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that allow goods to be cleared from customs within a period of time no longer than that required to ensure compliance with its customs laws and regulations and, to the extent possible, within 48 hours of the arrival of goods and lodgement of all the necessary information for customs clearance.

3. If any goods are selected for further examination, such an examination shall be limited to what is reasonable and necessary, and undertaken and completed without undue delay.

4. Each Party shall adopt or maintain procedures allowing the release of goods, prior to the final determination of customs duties, taxes, fees and charges, if such determination is not done prior to, upon, or as rapidly as possible after, the arrival of the goods, provided that all other regulatory requirements have been met. As a condition for such release, a Party may require a guarantee in accordance with its laws and regulations that does not exceed the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee.

Note: For the purposes of this paragraph, the term "guarantee" means a surety, a deposit or another appropriate instrument provided for in each Party's laws and regulations.

5. Nothing in this Article shall affect the right of a Party to examine, detain, seize, confiscate or deal with the goods in any manner consistent with its laws and regulations.

6. With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Party shall provide for the release of perishable goods from customs control:

(a) under normal circumstances in the shortest possible period of time, and to the extent possible, in less than six hours after the arrival of the goods and submission of the information required for release; and

(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of its customs authority.

7. Each Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

8. Each Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. Each Party shall, where practicable and consistent with domestic legislation, on request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

Article 4.12
Application of Information Technology

1. Each Party shall, to the extent possible, apply information technology to support customs operations based on internationally accepted standards for expeditious customs clearance and release of goods.

2. Each Party shall, to the extent possible, employ electronic or automated systems for risk analysis and targeting and shall use, to the extent possible, information technology that expedites customs procedures for the release of goods, including the submission of data before the arrival of those goods.

3. Each Party shall endeavor to make any form controlled by its customs authority, including declarations, for importation, exportation, and movement of goods under customs control within its territory, available to the public in electronic format.

4. Each Party shall accept any documents in electronic format required by and submitted to its customs authorities for importation, exportation, and movement of goods under customs control within its territory, including declarations and supporting documents, as the legal equivalent of the paper version of those documents.

Note: To the extent possible, Bangladesh shall implement this paragraph no later than 10 years after the date of entry into force of this Agreement.

5. Neither Party shall be required to apply paragraph 4 if:

(a) there is a domestic or an international legal requirement to the contrary; or

(b) doing so would reduce the effectiveness of the customs or other trade procedures required for importation, exportation, and movement of goods under customs control within its territory.

6. In developing initiatives that provide for the use of paperless trade administration, each Party is encouraged to take into account international standards or methods made under the auspices of international organizations, if any.

7. Each Party shall cooperate with the other Party and in international fora to enhance the acceptance of documents in electronic format required by and submitted to their respective customs authorities for importation, exportation, and movement of goods under customs control within its territory, including declarations and supporting documents.

Article 4.13
Trade Facilitation Measures for Authorized Operators

1. Each Party shall provide additional trade facilitation measures referred to in paragraph 3 related to formalities and procedures of importation, exportation, and movement of goods under customs control within its territory, to operators who meet specified criteria (hereinafter referred to in this Chapter as “authorized operators”). Alternatively, a Party may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

2. The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with the requirements specified in a Party's laws, regulations or procedures.

(a) Such criteria, which shall be published, including on the Internet, may include:

(i) an appropriate record of compliance with customs and other related laws and regulations;

(ii) a system of managing records to allow for necessary internal controls;

(iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and

(iv) supply chain security.

(b) Such criteria shall not:

(i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and

(ii) to the extent possible, restrict the participation of small and medium enterprises.

3. The trade facilitation measures provided pursuant to paragraph 1 shall include at least three of the following measures:

(a) low documentary and data requirements, as appropriate;

(b) low rate of physical inspections and examinations, as appropriate;

(c) rapid release time, as appropriate;

(d) deferred payment of customs duties, taxes, fees and charges;

(e) use of comprehensive guarantees or reduced guarantees;

(f) a single customs declaration for all imports or exports in a given period of time; and

(g) clearance of goods at the premises of the authorized operator or another place authorized by the customs authority.

Note: Measures listed in subparagraphs (a) through (g) will be deemed to be provided to authorized operators if it is generally available to all operators.

4. Each Party is encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfillment of the legitimate objectives pursued.

Article 4.14
Risk Management

1. Each Party shall adopt or maintain a risk management system for customs control.

2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions on trade.

3. Each Party shall concentrate customs control and, to the extent possible, other relevant border controls on high risk consignments, and expedite the release of low risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Party shall base risk management on the assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, HS code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders and type of transport.

Article 4.15
Express Consignments

1. Each Party shall adopt or maintain customs procedures to expedite the clearance of express consignments for at least those goods entered through air cargo facilities while maintaining appropriate customs control and selection, by:

(a) providing for pre-arrival processing of information related to express consignments;

(b) permitting, to the extent possible, the single submission of information covering all goods contained in an express consignment, through electronic means;

(c) minimizing the documentation required for the release of express consignments;

(d) providing for express consignment to be released under normal circumstances as rapidly as possible, and within six hours when possible, after the arrival of the goods and submission of the information required for release;

(e) endeavoring to apply the treatment referred to in subparagraphs (a) through (d) to shipments of any weight or value, recognizing that a Party is permitted to require additional entry procedures, including declarations, supporting documents and payment of customs duties and taxes, and to limit such treatment based on the type of good, provided that the treatment is not limited to low value goods such as documents; and

(f) providing, to the extent possible, for a *de minimis* shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994, shall not be subject to this subparagraph.

Note: In cases where a Party has an existing procedure that provides the treatment referred to in this paragraph, this paragraph would not require that Party to introduce separate expedited release procedures.

2. Nothing in paragraph 1 shall affect the right of a Party to examine, detain, seize, confiscate or refuse the entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in that paragraph shall prevent a Party from requiring, as a condition for release, the submission of additional information and the fulfillment of non-automatic licensing requirements.

Article 4.16
Post-Clearance Audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with its customs and other related laws and regulations.

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record was audited of the:

(a) results;

(b) reasons for the results; and

(c) person's rights and obligations.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. Each Party shall, wherever practicable, use the result of post-clearance audit in applying risk management.

Article 4.17
Time Release Studies

1. Each Party recognizes the importance of collecting and analyzing the time required for the release of goods by its customs authority, for the purpose of ensuring the effective implementation of this Chapter.

2. Each Party shall, to the extent possible, measure the time required for the release of goods by its customs authority periodically and in a consistent manner, and publish the findings thereof, using tools such as the Guide to Measure the Time Required for the Release of Goods issued by the World Customs Organization with a view to:

(a) assessing its trade facilitation measures; and

(b) considering opportunities for further improvement of the time required for the release of goods.

3. Each Party shall share, on request of the other Party, with that other Party its experiences in the time release studies referred to in paragraph 2, including the methodologies used and the bottlenecks identified.

Article 4.18
Appeal and Review

1. Each Party shall provide that any person to whom its customs authority issues an administrative decision has the right, within its territory, to:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and/or

(b) a judicial appeal or review of the decision.

Note: For the purposes of this Article, the term "administrative decision" means a decision with a legal effect that affects the rights and obligations of a specific person in an individual case. It shall be understood that an administrative decision referred to in this Article covers an administrative action within the meaning of Article X of the GATT 1994 or failure to take an administrative action or decision as provided for in a Party's laws and regulations and legal system. For addressing such failure, a Party may maintain an alternative administrative mechanism or judicial recourse to direct the customs authority to promptly issue an administrative decision in place of the right to appeal or review under subparagraph (a).

2. The legislation of a Party may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

3. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner.

4. Each Party shall ensure that if a person receives a decision on an appeal or review as provided under paragraph 1, that decision shall be applicable in the same manner throughout the territory of the Party with respect to that person.

5. Each Party shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given either:

(a) within set periods of time as specified in its laws or regulations; or

(b) without undue delay,

the person referred to in paragraph 1 has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.

Note: Nothing in this paragraph shall prevent a Party from recognizing administrative silence on appeal or review as a decision in favor of the person referred to in paragraph 1 in accordance with its laws and regulations.

6. Each Party shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary.

7. Each Party shall ensure that the person referred to in paragraph 1 is not treated unfavorably merely because that person seeks review of an administrative decision or omission referred to in that paragraph.

8. Each Party is encouraged to make this Article applicable to an administrative decision issued by a relevant border agency other than its customs authority.

9. The decision, and the reasons for the decision, of an administrative or judicial appeal or review shall be provided in writing.

Article 4.19
Standards of Conduct

1. Each Party shall adopt or maintain measures to deter its customs officials from engaging in any action that would result in, or that reasonably creates the appearance of, use of their public service position for private gain, including any monetary benefit.

2. Each Party shall provide a mechanism for any interested persons to submit complaints regarding perceived improper or corrupt behavior in its territory, including at ports of entry and other customs offices, of its customs officials. Each Party shall take appropriate action on a complaint in a timely manner in accordance with its laws, regulations and procedures.

Article 4.20
Penalties

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

2. Each Party shall ensure that a penalty imposed by its customs authority for a breach of a customs law, regulation or procedural requirement is imposed only on the person legally responsible for the breach.

3. Each Party shall ensure that the penalty imposed by its customs authority is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.

Note: Facts and circumstances shall be established objectively according to each Party's law.

4. Each Party shall ensure that it maintains measures to avoid:

(a) conflicts of interest in the assessment and collection of penalties and duties; and

(b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3.

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

6. If a person voluntarily discloses to a Party's customs authority the circumstances of a breach of a customs law, regulation or procedural requirement prior to the discovery of the breach by the customs authority, the Party's customs authority shall, if appropriate, consider this fact as a potential mitigating factor when a penalty is established for that person.

7. Each Party shall provide in its laws, regulations or procedures, or otherwise give effect to, a fixed and finite period of time within which its customs authority may initiate proceedings to impose a penalty relating to a breach of a customs law, regulation or procedural requirement.

Note: For greater certainty, the term "proceedings" means administrative measures by the customs authority and does not include judicial proceedings.

Article 4.21
Customs Cooperation

1. Without prejudice to other forms of cooperation provided for in this Agreement, the customs authorities of the Parties shall cooperate, including by exchanging information, and provide mutual administrative assistance in the matters referred to in this Chapter in accordance with the Agreement between the Government of the People's Republic of Bangladesh and the Government of Japan on Cooperation and Mutual Assistance in Customs Matters, signed at Tokyo on April 26, 2023.

2. Each Party shall, to the extent possible, provide the other Party with timely notice of any significant administrative change, modification of a law or regulation, or similar measure related to its laws or regulations that govern importations or exportations, that is likely to substantially affect the operation of this Chapter. The notice can be made in the English language or the Party's language and will be provided to the contact point designated pursuant to Article 4.22.

Article 4.22
Consultations and Contact Points

1. A Party may at any time request consultations with the other Party regarding any significant customs matter arising from the operation or implementation of this Chapter, providing relevant details related to the matter. Such consultations shall be conducted through the respective contact points designated pursuant to paragraph 3 and shall commence within 30 days following the date of receipt of the request, unless the Parties determine otherwise.

2. In the event that such consultations fail to resolve the matter, the requesting Party may refer the matter to the Sub-Committee on Customs Procedures and Trade Facilitation established pursuant to Article 4.23.

3. Each Party shall, upon entry into force of this Agreement, designate one or more contact points for the purposes of this Chapter and notify the other Party of the contact details and other relevant information, if any. The Parties shall promptly notify each other of any change of those contact details.

Article 4.23
Sub-Committee on Customs Procedures and Trade Facilitation

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Customs Procedures and Trade Facilitation (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) identifying areas, related to this Chapter, to be improved for facilitating trade between the Parties;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of:

(a) for Bangladesh, officials from Bangladesh Customs and Ministry of Commerce, and other government officials with the necessary expertise relevant to the issues to be discussed who may be included on an ad hoc basis; and

(b) for Japan, officials from the Ministry of Foreign Affairs and the Ministry of Finance, and other government officials with the necessary expertise relevant to the issues to be discussed who may be included on an ad hoc basis.

4. The Parties shall ensure that the composition of their delegations to the meetings of the Sub-Committee corresponds to the agenda items.

5. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Chapter 5
Sanitary and Phytosanitary Measures

Article 5.1
Scope

This Chapter shall apply to all sanitary and phytosanitary (hereinafter referred to as "SPS") measures of the Parties under the SPS Agreement that may, directly or indirectly, affect trade in goods between the Parties.

Article 5.2
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations related to SPS measures under the SPS Agreement.

Article 5.3
Transparency

1. Upon request, a Party shall, within 30 days of the request, provide the requesting Party with the documents or a summary of the documents describing the requirements of draft sanitary or phytosanitary measures that may have a significant effect on the trade of the other Party, and that have been notified to the WTO through the online WTO Sanitary and Phytosanitary Measures Notification Submission System, in the English language.

2. Following the notification of sanitary or phytosanitary measures to the WTO, upon request, a Party shall provide the requesting Party with the documents or a summary of the documents describing the requirements of the adopted sanitary or phytosanitary measures, within a reasonable period of time as decided by the Parties, in the English language.

Article 5.4
Enquiry Points

Each Party shall designate an enquiry point to answer all reasonable enquiries from the other Party regarding SPS measures and, where appropriate, to provide the other Party with relevant information.

Article 5.5
Sub-Committee on Sanitary and Phytosanitary Measures

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on SPS Measures (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) exchanging information on such matters as change or introduction of SPS-related regulations and standards of the Parties and occurrences of SPS incidents in the Areas of the Parties, which may, directly or indirectly, affect trade in goods between the Parties;

(c) undertaking science-based consultations to identify and address specific issues that may arise from the application of SPS measures with the objective of achieving mutually acceptable solutions;

(d) discussing technical cooperation between the Parties on SPS measures with a view to strengthening it;

(e) reporting the findings of the Sub-Committee to the relevant bodies;

(f) carrying out other functions as may be delegated by the Joint Committee; and

(g) discussing any other issues related to this Chapter.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties with appropriate participation of relevant experts.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 5.6
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 6
Technical Regulations, Standards and Conformity Assessment Procedures

Article 6.1
Definitions

For the purposes of this Chapter:

(a) the term "TBT Agreement" means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement; and

(b) the terms and definitions set out in Annex 1 of the TBT Agreement shall apply.

Article 6.2
Objectives

The objectives of this Chapter are to promote trade between the Parties by:

(a) enhancing transparency;

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

(c) promoting mutual understanding of the technical regulations, standards and conformity assessment procedures in each Party;

(d) strengthening information exchange and cooperation between the Parties in relation to the preparation, adoption and application of technical regulations, standards and conformity assessment procedures;

(e) strengthening cooperation between the Parties at international and regional fora on the work related to standardization and conformity assessments;

(f) improving the implementation of the TBT Agreement; and

(g) promoting greater regulatory cooperation and good regulatory practice.

Article 6.3
Scope

1. This Chapter shall apply to technical regulations, standards and conformity assessment procedures as defined in the TBT Agreement, that may affect trade in goods between the Parties.

2. This Chapter shall not apply to:

(a) purchasing specifications prepared by governmental bodies for production or consumption requirements of such bodies; or

(b) SPS measures as defined in Annex A of the SPS Agreement.

Article 6.4
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations related to technical regulations, standards and conformity assessment procedures under the TBT Agreement.

Article 6.5
Transparency

1. The Parties recognize the importance of the provisions relating to transparency in the TBT Agreement.

2. Upon written request, a Party shall provide to the requesting Party, if already available, the full text or summary of technical regulations and conformity assessment procedures notified to the WTO, in the English language. If unavailable, the requested Party shall provide to the requesting Party a summary stating the requirements of the notified technical regulations and conformity assessment procedures, in the English language, within a reasonable period of time decided by the Parties and, if possible, within 30 days after receiving the written request. In implementing the preceding sentence, the contents of the summary shall be determined by the requested Party.

Article 6.6
Technical Regulations

1. Upon request of a Party that has an interest in developing a technical regulation similar to a technical regulation of the other Party, such other Party shall provide, to the extent practicable, relevant information, including studies or documents, except for confidential information, on which it has relied in its development.

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

Article 6.7
Acceptance of Results of Conformity Assessment Procedures

Each Party shall ensure, whenever possible, that results of the conformity assessment procedures in the other Party are accepted, even if those procedures differ from its own, provided that it is satisfied that those procedures offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures.

Article 6.8
Enquiry Points

Each Party shall designate an enquiry point to answer all reasonable enquiries from the other Party regarding technical regulations, standards and conformity assessment procedures and, where appropriate, to provide the other Party with other relevant information which it considers the other Party should be made aware of.

Article 6.9
Sub-Committee on Technical Regulations, Standards
and Conformity Assessment Procedures

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to this Chapter, including exchanging information and undertaking consultations on technical regulations, standards and conformity assessment procedures;

(c) reporting the findings of the Sub-Committee to the relevant bodies; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall be coordinated by:

(a) for Bangladesh, the Ministry of Commerce, or its successor; and

(b) for Japan, the Ministry of Foreign Affairs, or its successor.

5. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 6.10
Cooperation

1. The Parties shall strengthen their cooperation on mutually determined terms and conditions in the field of technical regulations, standards and conformity assessment procedures, consistent with the objectives of this Chapter.

2. Such cooperation, which shall be on mutually determined terms and conditions, may include:

(a) advice or technical assistance relating to the development and application of technical regulations, standards and conformity assessment procedures;

(b) encouraging the bodies responsible for technical regulations, standards and conformity assessment procedures in each Party to cooperate on matters of mutual interest and to participate in the frameworks for mutual recognition developed by relevant international bodies; and

(c) strengthening communication and coordination in the WTO TBT Committee and other relevant international or regional fora.

3. Each Party shall, on request of the other Party, give consideration to sector specific proposals for mutual benefit for cooperation under this Chapter.

Article 6.11
Non-Application of Chapter 21

1. Chapter 21 shall not apply to this Chapter.

2. If any issues which may cause disputes between the Parties related to this Chapter arise, the Parties shall endeavor to discuss those issues with the objective of finding an amicable solution.

Chapter 7
Trade in Services

Article 7.1
Scope

1. This Chapter shall apply to measures affecting trade in services, including the measures with respect to the following, adopted or maintained by central or local governments or authorities of a Party, or non-governmental bodies in the exercise of powers delegated by central or local governments or authorities of a Party:

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

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

(c) the presence, including commercial presence, of persons of a Party for the supply of a service in the Area of the other Party.

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by local governments and authorities and non-governmental bodies within its Area.

Note: This Chapter shall apply to taxation measures to the same extent as covered by the GATS.

2. This Chapter shall not apply to:

(a) cabotage in maritime transport services;

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

(i) aircraft repair and maintenance services;

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

(iii) computer reservation system services;

(iv) ground handling services; and

(v) airport operation services;

(c) government procurement;

(d) subsidies provided by a Party including grants, government-supported loans, guarantees and insurance, except as provided for in Article 7.15;

(e) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding nationality or citizenship, or residence or employment on a permanent basis; and

(f) services supplied in the exercise of governmental authority.

3. Annex 4 provides supplementary provisions to this Chapter on measures affecting supply of financial services, including scope and definitions.

Article 7.2
Definitions

For the purposes of this Chapter:

(a) the term "aircraft repair and maintenance services" means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from services and does not include so-called line maintenance;

(b) the term "airport operation services" means the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

(c) the term "commercial presence" means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person; or

(ii) the creation or maintenance of a branch or a representative office,

within the Area of a Party for the purpose of supplying a service;

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

(e) the term "existing" means in effect on the date of entry into force of this Agreement;

(f) the term "ground handling services" means the supply at an airport, on a fee or contract basis, of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering, except the preparation of the food; air cargo and mail handling; fueling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include: self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralized airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems and fixed intra-airport transport systems;

(g) the term "monopoly supplier of a service" means any person, public or private, which in the relevant market of the Area of a Party is authorized or established formally or in effect by that Party as the sole supplier of that service;

(h) the term "natural persons of a Party" means natural persons who under the law of the Party:

(i) for Bangladesh, are citizens of Bangladesh; and

(ii) for Japan, are nationals of Japan;

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

(j) the term "services" means any service in any sector except services supplied in the exercise of governmental authority;

(k) the term "service consumer" means any person that receives or uses a service;

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

(m) the term "service supplier" means any person that seeks to supply or supplies a service;

(n) the term "supply of a service" includes the production, distribution, marketing, sale and delivery of a service;

(o) the term "trade in services" means the supply of a service:

(i) from the Area of a Party into the Area of the other Party ("cross-border supply mode");

(ii) in the Area of a Party to the service consumer of the other Party ("consumption abroad mode");

(iii) by a service supplier of a Party, through commercial presence in the Area of the other Party ("commercial presence mode"); and

(iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party ("presence of natural persons mode"); and

(p) the term "traffic rights" means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within or over the Area of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 7.3
Market Access

1. With respect to market access through the modes of supply identified in subparagraph (o) of Article 7.2, each Party shall accord services and service suppliers of the other Party treatment no less favorable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annex 5.

Note: If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (o)(i) of Article 7.2 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (o)(iii) of that Article, that Party is thereby committed to allow related transfers of capital into its Area.

2. The measures which a Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire Area, in sectors where market access commitments are undertaken and in accordance with its specific commitments as provided for in Article 7.5, are defined as:

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

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

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

Note: This subparagraph shall not apply to measures which limit inputs for the supply of services.

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

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

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

Article 7.4
National Treatment

1. A Party shall, in the sectors inscribed in its Schedule of Specific Commitments in Annex 5 and subject to any conditions and qualifications set out therein, accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favorable than that it accords to its own like services and service suppliers.

Note: Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favorable if it modifies the conditions of competition in favor of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

Article 7.5
Schedules of Specific Commitments

1. A Party shall set out, in its Schedule of Specific Commitments in Annex 5, the specific commitments it undertakes under Articles 7.3, 7.4, and 7.6. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments in Annex 5 shall specify:

(a) terms, limitations and conditions on market access;

(b) conditions and qualifications on national treatment;

(c) undertakings relating to additional commitments; and

(d) where appropriate, the time frame for implementation of such commitments.

2. Measures inconsistent with both Articles 7.3 and 7.4 shall be inscribed in the column relating to Article 7.3. In this case, the inscription shall be considered to provide a condition or qualification to Article 7.4 as well.

Article 7.6
Additional Commitments

1. The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 7.3 and 7.4, including those regarding qualifications, standards or licensing matters.

2. A Party making additional commitments under paragraph 1 shall inscribe such commitments in its Schedule of Specific Commitments in Annex 5.

Article 7.7
Most-Favored-Nation Treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favorable than that it accords to like services and service suppliers of any non-Party.

2. Paragraph 1 shall not apply to:

(a) any treatment granted under other agreements concluded by a Party and notified under Article V of the GATS; and

(b) any measure by a Party with respect to sectors, sub-sectors or activities, as set out in the List of Most-Favored-Nation Treatment Exemptions in Annex 6.

Article 7.8
Transparency

1. The Parties recognize that transparent measures governing trade in services are important in facilitating the ability of service suppliers to gain access to, and operate in, each other's markets. Each Party shall promote regulatory transparency in trade in services.

2. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force:

(a) all relevant measures of general application affecting trade in services; and

(b) all international agreements pertaining to or affecting trade in services to which the Party is a party.

3. To the extent possible, each Party shall make the measures and international agreements referred to in paragraph 2 publicly available on the Internet and, to the extent provided under its legal framework, in the English language.

4. Where publication referred to in paragraphs 2 and 3 is not practicable, such information shall be made otherwise publicly available.

5. Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Chapter. On request of a Party, the contact point of the other Party shall:

(a) identify the office or official responsible for the relevant matter; and

(b) assist as necessary in facilitating communications between the responsible offices or officials of the Parties with respect to that matter.

6. Each Party shall respond promptly to any request of the other Party for specific information and provide information on:

(a) any measures referred to in subparagraph 2(a) or international agreements referred to in subparagraph 2(b); and

(b) any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services.

Article 7.9
Domestic Regulation

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

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

3. Nothing in paragraph 2 shall be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services in sectors where specific commitments are undertaken, while recognizing the right to regulate and to introduce new regulations on the supply of services in order to meet its policy objectives, each Party shall endeavor to ensure that any such measures that it adopts or maintains are:

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

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

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

5. In determining whether a Party is in conformity with its obligations under subparagraph 4(a), international standards of relevant international organizations applied by that Party shall be taken into account.

Note: The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of each Party.

6. Where a Party requires authorization for the supply of a service, it shall ensure that its competent authorities:

(a) ensure that any authorization fees charged for the completion of relevant application procedures are reasonable, transparent, and do not in themselves restrict the supply of a service. For the purposes of this subparagraph, authorization fees do not include fees for the use of natural resources, payment for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal services provision;

(b) within a reasonable period of time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application;

(c) to the extent practicable, establish an indicative time frame for processing of an application;

(d) on request of the applicant, provide, without undue delay, information concerning the status of the application;

(e) in the case of an incomplete application and on request of the applicant, identify, where practicable, all the additional information that is required to complete the application, and provide the opportunity to remedy deficiencies within a reasonable time frame;

(f) if an application is terminated or denied, to the extent possible and without undue delay, inform the applicant in writing of the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application;

(g) to the extent permissible under its laws and regulations, do not require physical presence in the Area of a Party for the submission of an application for a license or qualification;

(h) endeavor to accept applications in electronic format under the equivalent conditions of authenticity as paper submissions, in accordance with its laws and regulations; and

(i) where they deem appropriate, accept copies of documents authenticated in accordance with its laws and regulations, in place of original documents.

7. Each Party shall provide adequate procedures to verify the competence of professionals of the other Party. If licensing or qualification requirements include the completion of an examination, each Party shall, to the extent practicable, ensure that:

(a) the examination is scheduled at reasonable intervals; and

(b) a reasonable period of time is provided to enable interested persons to submit applications.

8. Each Party shall, subject to its laws and regulations, permit service suppliers of the other Party to use, without undue restrictions, the business names under which they trade in the Area of that other Party.

9. If the results of the multilateral negotiations related to paragraph 4 of Article VI of the GATS enter into effect, the Parties shall review the results of such negotiations and shall amend this Article as appropriate, after consultations between the Parties to bring the results of such negotiations into effect under this Chapter.

Article 7.10
Recognition

1. A Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in the other Party for the purpose of the fulfillment, in whole or in part, of its standards or criteria for the authorization, licensing or certification of service suppliers of the other Party, either through harmonization or otherwise, and either based upon an agreement or arrangement between the Parties or competent authorities of the Parties, or unilaterally.

2. Where a Party recognizes the education or experience obtained, requirements met, or licenses or certifications granted in any non-Party:

(a) nothing in Article 7.7 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the other Party;

(b) in cases where such recognition is accorded by an agreement or arrangement between the Party and the non-Party, the Party shall afford the other Party, on request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it; and

(c) in cases where such recognition is accorded unilaterally, the Party shall afford the other Party an adequate opportunity to demonstrate that the education or experience obtained, requirements met, or licenses or certifications granted in the other Party should also be recognized.

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

4. Wherever appropriate, recognition provided for in paragraph 1 should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organizations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

Article 7.11
Monopolies and Exclusive Service Suppliers

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

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

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

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

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

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

Article 7.12
Business Practices

1. The Parties recognize that certain business practices of service suppliers, other than those falling under Article 7.11, may restrain competition and thereby restrict trade in services.

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

Article 7.13
Payments and Transfers

1. Except under the circumstances envisaged in Article 7.14, a Party shall not apply restrictions on international transfers and payments for current transactions related to trade in services.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, including the use of exchange actions which are in conformity with the Articles of Agreement of the International Monetary Fund, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its obligations under this Chapter regarding such transactions, except under Article 7.14, or on request of the International Monetary Fund.

Article 7.14
Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services, including on payments or transfers for transactions.

2. The restrictions referred to in paragraph 1 shall:

(a) be applied on the basis of national treatment and most-favored-nation treatment;

(b) be consistent with the Articles of Agreement of the International Monetary Fund;

(c) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;

(d) not exceed those necessary to deal with the situation described in paragraph 1; and

(e) be temporary and be phased out progressively as the situation described in paragraph 1 improves.

3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to its economic or development programs. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular service sector.

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

Article 7.15
Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services taking into account the development of the multilateral disciplines pursuant to paragraph 1 of Article XV of the GATS.

2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, on request of the former Party, enter into consultations with a view to resolving the matter.

3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy program such as:

(a) laws and regulations under which the subsidy is granted;

(b) form of the subsidy (e.g. grant, loan, tax concession);

(c) policy objective or purpose of the subsidy;

(d) dates and duration of the subsidy and any other time limits attached to it; and

(e) eligibility requirements of the subsidy.

4. The dispute settlement procedures provided for in Chapter 21 shall not apply to this Article.

5. In the event of any inconsistency between this Article and any other provisions of this Agreement, this Article shall prevail.

Article 7.16
Denial of Benefits

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

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

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

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

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

2. A Party may deny the benefits of this Chapter to a service supplier of the other Party that is a juridical person of the other Party if the former Party establishes that the juridical person is owned or controlled by persons of a non-Party, and the former Party:

(a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

3. A Party may deny the benefits of this Chapter to a service supplier of the other Party that is a juridical person of the other Party if the former Party establishes that the juridical person is owned or controlled by persons of a non-Party or of the former Party and the juridical person has no substantial business activities in the Area of the other Party.

Article 7.17
Sub-Committee on Trade in Services

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Trade in Services (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to this Chapter;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of and co-chaired by representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 7.18
Review of Commitments

With the objective of further liberalizing trade in services between the Parties, including the possibility of renegotiating the format of schedule, the Parties shall consider in due course undertaking a review of this Chapter and the Annexes referred to therein on occasions as may be decided by the Parties.

Chapter 8
Movement of Natural Persons

Article 8.1
General Principles

1. This Chapter reflects the preferential trading relationship between the Parties, and the desire of the Parties to facilitate entry and temporary stay of natural persons on a mutually beneficial basis and to establish transparent criteria and procedures for entry and temporary stay, while recognizing the need to ensure border security and to protect the domestic labor force and permanent employment in each Party.

2. Each Party shall apply its measures related to the provisions of this Chapter in accordance with the general principles referred to in paragraph 1, and, in particular, shall apply those measures expeditiously so as to avoid unduly impairing or delaying activities related to trade in goods, trade in services and investment under this Agreement.

Article 8.2
Scope

1. This Chapter shall apply to measures of a Party affecting temporary movement of natural persons of the other Party into the Area of the former Party, where such natural persons are:

(a) business visitors;

(b) intra-corporate transferees;

(c) investors;

(d) business managers;

(e) professional service suppliers;

(f) independent professionals;

(g) contractual service suppliers;

(h) spouses and dependents; or

(i) other categories as may be specified in each Party's Schedule in Annex 7.

2. This Chapter shall not apply to measures of a Party affecting natural persons of the other Party seeking access to the employment market of the former Party, nor shall it apply to measures of the former Party regarding nationality or citizenship, or residence or employment on a permanent basis.

3. This Chapter shall not prevent a Party from applying measures to regulate entry and temporary stay of natural persons of the other Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of specific commitments of each Party set out in Annex 7.

4. The sole fact of requiring a visa for natural persons of the other Party and not for those of certain non-Parties shall not be regarded as nullifying or impairing the benefits under the terms of specific commitments of each Party set out in Annex 7.

Article 8.3
Definitions

For the purposes of this Chapter:

(a) the term "entry and temporary stay" means entry into and stay in a Party by a natural person of the other Party, without the intent to establish permanent residence; and

(b) the term "natural person of the other Party" means a natural person who under the law of that other Party:

(i) for Bangladesh, is a citizen of Bangladesh; and

(ii) for Japan, is a national of Japan.

Article 8.4
Specific Commitments

1. Each Party shall grant entry and temporary stay to natural persons of the other Party in accordance with the terms and conditions of the categories of specific commitments of each Party set out in Annex 7, provided that the natural persons comply with the laws and regulations of the former Party related to movement of natural persons applicable to entry and temporary stay which are not inconsistent with the provisions of this Chapter.

2. Neither Party shall impose or maintain any limitations on the total number of natural persons of the other Party to be granted entry and temporary stay under paragraph 1, unless otherwise specified in Annex 7.

3. The sole fact that a Party grants entry and temporary stay to a natural person of the other Party pursuant to this Chapter shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practice a profession or otherwise engage in business activities.

Article 8.5
Processing of Applications

1. Each Party shall process without undue delay complete applications for the grant of entry and temporary stay or extensions thereof submitted for natural persons of the other Party.

2. If the competent authorities of a Party require additional information from the applicant in order to process the application, they shall, where applicable, endeavor to notify the applicant without undue delay.

3. Each Party shall, upon request and within a reasonable period of time after receiving a complete application for a visa from a natural person of the other Party, notify the applicant of:

(a) the receipt of the application;

(b) the status of the application; and

(c) the decision concerning the application including, if approved, the period of stay and other conditions.

4. Each Party shall endeavor, to the extent practicable, to take measures to simplify the requirements and to facilitate and expedite the procedures relating to the movement of natural persons of the other Party, subject to its laws and regulations.

5. Any fees imposed by a Party in respect of the processing of an application referred to in paragraph 1 shall be reasonable and in accordance with its laws and regulations.

Article 8.6
Transparency

1. Each Party shall endeavor to make publicly available information relating to entry and temporary stay by natural persons of the other Party, referred to in Annex 7.

2. The information referred to in paragraph 1 shall include, where applicable, the following information:

(a) categories of visa, permits or any similar type of authorization regarding entry and temporary stay;

(b) documentation required and conditions to be met;

(c) method of filing an application and options on where to file, such as consular offices or online;

(d) application fees and an indicative timeframe of the processing of an application;

(e) the maximum length of stay under each type of authorization described in subparagraph (a);

(f) conditions for any available extension or renewal;

(g) rules regarding accompanying dependents; and

(h) relevant laws and regulations of general application pertaining to entry and temporary stay of natural persons.

3. With respect to the information referred to in paragraphs 1 and 2, each Party shall endeavor to promptly inform the other Party of the introduction of any new requirements and procedures or of the changes in any requirements and procedures that affect the effective application for the grant of entry into, temporary stay in and, where applicable, permission to work in the former Party.

Article 8.7
Cooperation

The Parties may discuss mutually determined areas of cooperation to further facilitate entry and temporary stay of natural persons of the other Party, which shall take into consideration areas proposed by each Party during the course of negotiations or other areas as may be identified by each Party.

Article 8.8
Dispute Settlement

1. Without prejudice to Chapter 21, the Parties shall endeavor to resolve any differences arising out of the implementation of this Chapter through consultations.

2. The dispute settlement procedures provided for in Chapter 21 shall not apply to this Chapter unless:

(a) the matter of refusal to grant entry and temporary stay involves a pattern of practice; and

(b) the available domestic administrative remedies of a Party have been exhausted by the natural persons of the other Party affected by that matter.

3. The remedies referred to in subparagraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority of a Party within a reasonable period of time after the date of the institution of the administrative remedy, and the failure to issue such a determination is not attributable to the delay caused by the natural persons.

Chapter 9
Investment

Article 9.1
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party related to:

(a) investors of the other Party;

(b) investments of investors of the other Party in the Area of the former Party; and

(c) with respect to Article 9.8, all investments of an investor of either Party in the Area of the former Party.

Note 1: For greater certainty, this Chapter shall also apply to measures adopted or maintained by a Party related to investments made by investors of the other Party in the Area of the former Party prior to entry into force of this Agreement.

Note 2: For greater certainty, this Chapter shall not apply to claims arising out of events which occurred prior to entry into force of this Agreement.

2. Articles 9.6 through 9.8, 9.10, 9.18 and 9.19 shall apply to taxation measures, subject to the terms and conditions specified in those Articles, if any, to the extent that equivalent provisions in any other international investment agreement to which Bangladesh is a party apply to taxation measures.

3. In the event of any inconsistency between this Chapter and Chapter 7:

(a) with respect to matters covered by Articles 9.4, 9.5 and 9.8, Chapter 7 shall prevail to the extent of the inconsistency; and

(b) with respect to matters not falling under subparagraph (a), this Chapter shall prevail to the extent of the inconsistency.

Article 9.2
Definitions

For the purposes of this Chapter:

(a) the term "investment" means every kind of asset that an investor owns or controls, directly or indirectly, and that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gains or profits, or the assumption of risk. Forms that an investment may take include:

(i) a juridical person;

(ii) shares, stocks or other forms of equity participation in a juridical person, including rights derived therefrom;

(iii) bonds, debentures, loans and other forms of debt, including rights derived therefrom;

Note: A loan issued by a Party to the other Party is not included.

(iv) futures, options and other derivatives;

(v) rights under a contract, including turnkey, construction, management, production or revenue-sharing contracts;

(vi) claims to money and to any performance under a contract having a financial value;

Note: For greater certainty, the term "investment" does not mean claims to money that arise solely from:

(a) commercial contracts for the sale of goods or services; or

(b) the extension of credit in connection with such commercial contracts.

(vii) intellectual property rights, including copyrights and related rights, patent rights and rights relating to utility models, trademarks, industrial designs, layout-designs of integrated circuits, new varieties of plants, trade names, indications of source or geographical indications and undisclosed information;

(viii) rights conferred pursuant to laws and regulations or contracts such as concessions, licenses, authorizations and permits, including those for the exploration and exploitation of natural resources; and

(ix) any other tangible and intangible, movable and immovable property, and any related property rights, such as leases, mortgages, liens and pledges;

Note: An investment includes the amounts yielded by an investment, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as an investment.

(b) the term "investor of a Party" means:

(i) a natural person having the nationality of that Party in accordance with its applicable laws and regulations; or

(ii) a juridical person of that Party,

that is making or has made an investment in the Area of the other Party;

(c) the term "investment activities" means operation, management, maintenance, use, enjoyment and sale or other disposal of investments;

(d) the term "freely usable currency" means a freely usable currency as defined under the Articles of Agreement of the International Monetary Fund;

(e) the term "claimant" means an investor of a Party that is a party to an investment dispute with the other Party;

(f) the term "respondent" means the Party that is a party to an investment dispute;

(g) the term "disputing party" means either the claimant or the respondent;

(h) the term "disputing parties" means the claimant and the respondent;

(i) the term "non-disputing Party" means the Party that is not a party to an investment dispute;

(j) the term "ICSID" means the International Centre for Settlement of Investment Disputes;

(k) the term "ICSID Additional Facility Rules" means the Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes;

(l) the term "ICSID Additional Facility Arbitration Rules" means the Rules that apply to any arbitration proceeding conducted pursuant to the ICSID Additional Facility Rules;

(m) the term "ICSID Convention" means the Convention on the Settlement of Investment Disputes between States and Nationals of Other States, done at Washington on March 18, 1965;

(n) the term "New York Convention" means the Convention on the Recognition and Enforcement of Foreign Arbitral Awards, done at New York on June 10, 1958;

(o) the term "UNCITRAL Arbitration Rules" means the Arbitration Rules of the United Nations Commission on International Trade Law; and

(p) the term "Bilateral Investment Agreement" means the Agreement between the People's Republic of Bangladesh and Japan Concerning the Promotion and Protection of Investment, signed at Tokyo on November 10, 1998.

Article 9.3
Promotion and Admission of Investment

1. Each Party shall encourage and create favorable conditions for investors of the other Party to make investments in its Area.

2. Each Party shall, subject to its rights to exercise powers in accordance with its applicable laws and regulations, including those with regard to foreign ownership and control, admit investment of investors of the other Party.

Article 9.4
National Treatment

1. Each Party shall in its Area accord to investors of the other Party and to their investments treatment no less favorable than that it accords in like circumstances to its own investors and to their investments with respect to investment activities.

Note: For greater certainty, whether the treatment is accorded in "like circumstances" under this Article depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.

2. Paragraph 1 shall not be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with investment activities of investors of the other Party in its Area, provided that such special formalities do not impair the substance of the rights of such investors under this Chapter.

3. Notwithstanding paragraphs 1 and 2 as well as Article 9.5, a Party may require an investor of the other Party or its investments to provide information concerning such investments solely for informational or statistical purposes. The Party shall protect any confidential information which has been provided from any disclosure that would prejudice the legitimate commercial interests or the competitive position of the investor or its investments. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its laws and regulations.

Article 9.5
Most-Favored-Nation Treatment

1. Each Party shall in its Area accord to investors of the other Party and to their investments treatment no less favorable than that it accords in like circumstances to investors of a non-Party and to their investments with respect to investment activities.

Note: For greater certainty, whether the treatment is accorded in "like circumstances" under this Article depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.

2. For greater certainty, the treatment referred to in paragraph 1 does not encompass international dispute settlement procedures or mechanisms under any international agreement.

Article 9.6
General Treatment

1. Each Party shall in its Area accord to investments of investors of the other Party treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.

2. Neither Party shall in its Area impair in any way investment activities of investors of the other Party by arbitrary measures.

3. The obligations under paragraph 1 to provide:

(a) "fair and equitable treatment" includes the obligation not to deny justice in criminal, civil or administrative adjudicatory proceedings in accordance with due process of law; and

(b) "full protection and security" requires each Party to provide the level of police protection required under customary international law.

Article 9.7
Access to the Courts of Justice

Each Party shall in its Area accord to investors of the other Party treatment no less favorable than that it accords in like circumstances to its own investors or to investors of a non-Party with respect to access to its courts of justice and administrative tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defense of such investors' rights.

Article 9.8
Prohibition of Performance Requirements

1. Neither Party may impose or enforce any of the following requirements, or enforce any of the following commitments or undertakings, in connection with investment activities of an investor of either Party in its Area:

(a) to export a given level or percentage of goods or services;

(b) to achieve a given level or percentage of domestic content;

(c) to purchase, use or accord a preference to goods produced or services provided in its Area, or to purchase goods or services from a natural person or a juridical person in its Area;

(d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with the investments of the investor;

(e) to restrict sales of goods or services in its Area that the investments of the investor produce or provide by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;

(f) to restrict the exportation or sale for export;

(g) to adopt a given duration of the term of a license contract, in regard to any license contract freely entered into between the investor and a natural person or a juridical person in its Area, whether it has been entered into or not, provided that the requirement is imposed or enforced or the commitment or undertaking is enforced by an exercise of governmental authority of the Party; or

Note: A "license contract" referred to in this subparagraph means any license contract concerning transfer of technology, a production process or other proprietary knowledge.

(h) to transfer technology, a production process or other proprietary knowledge to a natural person or a juridical person in its Area.

2. Neither Party may condition the receipt or continued receipt of an advantage, in connection with investment activities of an investor of either Party in its Area, on compliance with any of the following requirements:

(a) to achieve a given level or percentage of domestic content;

(b) to purchase, use or accord a preference to goods produced in its Area, or to purchase goods from a natural person or a juridical person in its Area;

(c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with the investments of the investor;

(d) to restrict sales of goods or services in its Area that the investments of the investor produce or provide by relating such sales in any way to the volume or value of its exports or foreign exchange earnings; or

(e) to restrict the exportation or sale for export.

3. (a) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with investment activities of an investor of either Party in its Area, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its Area.

(b) Subparagraphs 1(g) and (h) shall not apply when the requirement is imposed or enforced or the commitment or undertaking is enforced by a court of justice, administrative tribunal or competition authority to remedy an alleged violation of competition laws.

(c) Subparagraph 1(h) shall not apply when the requirement concerns the transfer of intellectual property rights which is undertaken in a manner not inconsistent with the TRIPS Agreement.

(d) Subparagraphs 2(a) and (b) shall not apply to requirements imposed or enforced by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

4. Paragraphs 1 and 2 shall not apply to any requirement other than the requirements set out in those paragraphs.

Article 9.9
Measures against Corruption

Each Party shall ensure that measures and efforts are undertaken to prevent and combat corruption regarding matters covered by this Chapter in accordance with its laws and regulations.

Article 9.10
Expropriation and Compensation

1. Neither Party shall expropriate or nationalize an investment in its Area of an investor of the other Party or take any measure equivalent to expropriation or nationalization (hereinafter referred to in this Article as "expropriation") except:

(a) for a public purpose;

(b) in a non-discriminatory manner;

(c) upon payment of prompt, adequate and effective compensation in accordance with paragraphs 3 through 6; and

(d) in accordance with due process of law.

2. (a) The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers, among other factors:

(i) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and

(iii) the character of the government action, including its objectives.

(b) Non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public moral, public health, safety and the environment, do not constitute indirect expropriations, except in rare circumstances.

3. The compensation shall be equivalent to the fair market value of the expropriated investments at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is earlier. The fair market value shall not reflect any change in value occurring because the expropriation had become publicly known earlier.

4. The compensation shall be paid without delay, shall include interest, at a commercially reasonable rate, accrued from the date of expropriation until the date of payment, and shall be effectively realizable and freely transferable.

5. If payment is made in a freely usable currency, the compensation paid shall include interest, at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.

6. If a Party elects to pay in a currency other than a freely usable currency, the compensation paid shall be no less than the sum of the following, converted into the currency of payment at the market exchange rate prevailing on the date of payment:

(a) the fair market value on the date of expropriation, converted into a freely usable currency at the market exchange rate prevailing on that date; and

(b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.

7. This Article does not apply to the issuance of compulsory licenses granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation, limitation or creation of intellectual property rights, to the extent that such issuance, revocation, limitation or creation is consistent with the TRIPS Agreement.

8. Subject to paragraph 2 of Article 9.1, this Article shall apply to taxation measures to the extent that such taxation measures constitute expropriation.

Article 9.11
Protection from Strife

1. Each Party shall accord to investors of the other Party that have suffered loss or damage relating to their investments in the Area of the former Party due to armed conflict or a state of emergency such as revolution, insurrection, civil disturbance or any other similar event in the Area of that former Party, treatment, as regards restitution, indemnification, compensation or any other settlement, that is no less favorable than that it accords to its own investors or to investors of a non-Party, whichever is more favorable to the investors of the other Party.

2. Any payment as a means of settlement referred to in paragraph 1 shall be effectively realizable, freely transferable and freely convertible at the market exchange rate prevailing on the date of payment into the currency of the Party of the investors concerned or into freely usable currencies.

3. Nothing in paragraph 1 of Article 9.14 shall derogate from the obligation of a Party under paragraph 1.

Article 9.12
Subrogation

If a Party or its designated agency makes a payment to any investor of that Party under an indemnity, guarantee or insurance contract, pertaining to an investment of such investor in the Area of the other Party, the latter Party shall recognize the assignment to the former Party or its designated agency of any right or claim of such investor on account of which such payment is made and shall recognize the right of the former Party or its designated agency to exercise by virtue of subrogation any such right or claim to the same extent as the original right or claim of the investor.

Article 9.13
Transfers

1. Each Party shall ensure that all transfers relating to investments in its Area of an investor of the other Party may be freely made into and out of its Area without delay. Such transfers shall include, in particular, though not exclusively:

(a) the initial capital and additional amounts to maintain or increase investments;

(b) profits, interest, capital gains, dividends, royalties, fees or other current incomes accruing from investments;

(c) payments made under a contract including loan payments in connection with investments;

(d) proceeds of the total or partial sale or liquidation of investments;

(e) earnings and remuneration of personnel from abroad who work in connection with investments in the Area of the former Party;

(f) payments made in accordance with Articles 9.10 and 9.11; and

(g) payments arising out of a dispute.

2. Each Party shall further ensure that such transfers may be made without delay in freely usable currencies at the market exchange rate prevailing on the date of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent a transfer through the equitable, non-discriminatory and good-faith application of its laws and regulations relating to:

(a) bankruptcy, insolvency or the protection of the rights of creditors;

(b) issuing, trading or dealing in securities, futures, options or derivatives;

(c) criminal or penal offences;

(d) reporting or record keeping of transfers of currency or other monetary instruments when necessary to assist law enforcement or financial regulatory authorities; or

(e) ensuring compliance with orders or judgements in adjudicatory proceedings.

Article 9.14
Security Exceptions

1. Notwithstanding paragraph 3 of Article 1.5, subject to paragraph 3 of Article 9.11, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing measures:

(a) which it considers necessary for the protection of its essential security interests, including measures:

(i) taken in time of war, armed conflict or other emergency in that Party or in international relations; or

(ii) relating to the implementation of national policies or international agreements respecting the non-proliferation of weapons; or

(b) in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

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

3. In cases where a Party takes any measure, pursuant to paragraph 1, that does not conform with the obligations of the provisions of this Chapter, that Party shall not use such measure as a means of avoiding its obligations.

Article 9.15
Temporary Safeguard Measures

1. A Party may adopt or maintain restrictive measures with regard to cross-border capital transactions as well as payments or transfers including transfers referred to in Article 9.13 for transactions related to investments:

(a) in the event of serious balance-of-payments and external financial difficulties or threat thereof; or

(b) in exceptional cases where movements of capital cause or threaten to cause serious difficulties for macroeconomic management, in particular monetary and exchange rate policies.

2. Restrictive measures referred to in paragraph 1 shall:

(a) be promptly notified to the other Party;

(b) be applied in such a manner that the other Party is treated no less favorably than any non-Party;

(c) be consistent with the Articles of Agreement of the International Monetary Fund;

(d) avoid unnecessary damages to the commercial, economic and financial interests of the other Party;

(e) not exceed those necessary to deal with the situation described in paragraph 1; and

(f) be temporary and be phased out progressively as the situation described in paragraph 1 improves.

3. The Party which has adopted any measures under paragraph 1 shall, upon request, commence consultations with the other Party in order to review the restrictions adopted by the former Party.

Article 9.16
Prudential Measures

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from taking measures relating to financial services for prudential reasons, including measures for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a juridical person supplying financial services, or to ensure the integrity and stability of its financial system.

2. Where the measures taken by a Party pursuant to paragraph 1 do not conform with this Chapter, they shall not be used as a means of avoiding the obligations of the Party under this Chapter.

Article 9.17
Denial of Benefits

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is a juridical person of the other Party and to its investments if the juridical person is owned or controlled by an investor of a non-Party, and the former Party:

(a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is a juridical person of the other Party and to its investments if the juridical person is owned or controlled by an investor of a non-Party and the juridical person has no substantial business activities in the Area of the other Party.

Article 9.18
Settlement of Investment Disputes between a Party and an Investor of the Other Party

1. In the event of an investment dispute between a claimant and a respondent, they should initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding, third-party procedures.

2. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation:

(a) the claimant, on its own behalf, may submit to arbitration under this Article a claim:

(i) that the respondent has breached an obligation under this Chapter; and

(ii) that the claimant has incurred loss or damage by reason of, or arising out of, that breach; and

(b) the claimant, on behalf of a juridical person of the respondent that has a legal personality, and which the claimant owns or controls directly or indirectly, may submit to arbitration under this Article a claim:

(i) that the respondent has breached an obligation under this Chapter; and

(ii) that the juridical person has incurred loss or damage by reason of, or arising out of, that breach.

3. At least 90 days before submitting any claim to arbitration under this Article, the claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (hereinafter referred to in this Article as "notice of intent"). The notice of intent shall specify:

(a) the name and address of the claimant and, in the case of subparagraph 2(b), the name, address and place of incorporation of the juridical person;

(b) for each claim, the provision of this Chapter alleged to have been breached and any other relevant provisions;

(c) the legal and factual basis for each claim; and

(d) the relief sought and the approximate amount of damages claimed.

4. Provided that six months have elapsed since the events giving rise to the claim, the claimant may submit a claim referred to in paragraph 2 to the arbitration:

(a) under the ICSID Convention, provided that the Parties are parties to the ICSID Convention;

(b) under the ICSID Additional Facility Rules, provided that:

(i) none of the Parties is a party to the ICSID Convention; or

(ii) either Party, but not both, is a party to the ICSID Convention;

(c) under the UNCITRAL Arbitration Rules; or

(d) if the disputing parties agree, under any other arbitration institution or arbitration rules.

5. A claim shall be deemed submitted to arbitration under this Article when the claimant's notice of or request for arbitration (hereinafter referred to in this Article as "notice of arbitration"):

(a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General of ICSID;

(b) referred to in Rule 2 of the ICSID Additional Facility Arbitration Rules is received by the Secretary-General of ICSID;

(c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 20 of the UNCITRAL Arbitration Rules, is received by the respondent; or

(d) under any other arbitration institution or arbitration rules selected under subparagraph 4(d) is received by the respondent, unless otherwise specified by such institution or in such rules.

6. Each Party hereby consents to the submission of a claim to arbitration under this Article in accordance with this Agreement.

7. Notwithstanding paragraph 6, no claim may be submitted to arbitration under this Article if more than three years have elapsed from the date on which the claimant first acquired, or should have first acquired, knowledge of the breach alleged under paragraph 2 and knowledge that the claimant in the case of subparagraph 2(a) or the juridical person referred to in subparagraph 2(b) in the case of that subparagraph has incurred loss or damage.

8. No claim may be submitted to arbitration under this Article unless:

(a) in the case of subparagraph 2(a):

(i) the claimant consents in writing to arbitration in accordance with the procedures set out in this Article; and

(ii) the claimant waives in writing any right to initiate or continue before any administrative tribunal or court of justice under the law of either Party, or other dispute settlement procedures, any proceedings with respect to any measure alleged to constitute a breach referred to in subparagraph 2(a)(i); and

(b) in the case of subparagraph 2(b):

(i) both the claimant and the juridical person referred to in that subparagraph consent in writing to arbitration in accordance with the procedures set out in this Article; and

(ii) both the claimant and the juridical person referred to in that subparagraph waive in writing any right to initiate or continue before any administrative tribunal or court of justice under the law of either Party, or other dispute settlement procedures, any proceedings with respect to any measure alleged to constitute a breach referred to in subparagraph 2(b)(i).

9. The waiver provided pursuant to subparagraph 8(a)(ii) or (b)(ii) shall cease to apply where the arbitral tribunal rejects the claim on the basis of a failure to meet the requirements of paragraph 3, 4, 7 or 8, or on any other procedural or jurisdictional grounds.

10. Notwithstanding subparagraphs 8(a)(ii) and (b)(ii), the claimant or the juridical person referred to in subparagraph 2(b) may initiate or continue an action that seeks interim injunctive relief that does not involve the payment of monetary damages before an administrative tribunal or court of justice under the law of the respondent.

11. When a claim is submitted under this Article, the arbitral tribunal shall decide the issues in dispute in accordance with this Chapter and other provisions of this Agreement as applicable and applicable rules of international law.

12. The respondent shall deliver to the non-disputing Party:

(a) notice of arbitration no later than 30 days after the date on which the claim was submitted; and

(b) copies of all pleadings filed in the arbitration.

13. The non-disputing Party may, upon written notice to the disputing parties, make submissions to the arbitral tribunal on a question of interpretation of this Chapter and other provisions of this Agreement as applicable.

14. In an arbitration under this Article, the respondent shall not assert, as a defense, counterclaim, right of setoff or otherwise, that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract.

15. The arbitral tribunal may award only:

(a) a judgement whether or not there has been a breach by the respondent of any obligation under this Chapter with respect to the claimant and its investments; and

(b) one or both of the following remedies, only if there has been such a breach:

(i) monetary damages and applicable interest; and

(ii) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest, in lieu of restitution.

The arbitral tribunal may also award cost and attorney's fees in accordance with applicable arbitration rules.

16. Subject to paragraph 15, in the case of subparagraph 2(b):

(a) an award of monetary damages and any applicable interest shall provide that the sum be paid to the juridical person referred to in that subparagraph;

(b) an award of restitution of property shall provide that restitution be made to the juridical person referred to in that subparagraph; and

(c) the award shall provide that it is made without prejudice to any right that any natural person or juridical person may have in the relief under applicable law.

17. The respondent may make available to the public in a timely manner all documents, including the award, submitted to or issued by the arbitral tribunal, subject to redaction of:

(a) confidential business information;

(b) information which is privileged or otherwise protected from disclosure under the laws and regulations of either Party; and

(c) information which shall be withheld pursuant to the relevant arbitration rules.

18. Unless the disputing parties agree otherwise, the place of arbitration shall be in a country that is a party to the New York Convention.

19. The award rendered by the arbitral tribunal shall be final and binding upon the disputing parties. This award shall be executed in accordance with the applicable laws and regulations, as well as relevant international law including the ICSID Convention and the New York Convention, concerning the execution of award in force in the country where such execution is sought.

20. Subject to paragraph 2 of Article 9.1, this Article shall apply to disputes regarding taxation measures to the extent covered by Article 9.6 through 9.8 or 9.10.

21. Notices and other documents relating to arbitration under this Article shall be served on a Party by delivery to:

(a) for Bangladesh, the Ministry of Commerce; and

(b) for Japan, International Legal Affairs Bureau, the Ministry of Foreign Affairs.

22. Each Party shall promptly make publicly available and notify to the other Party any change to the name of the authority referred to in paragraph 21.

Article 9.19
Sub-Committee on Investment

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Investment (hereinafter referred to in this Article as “the Sub-Committee”).

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) exchanging information on any matters related to this Chapter;

(c) discussing any issues related to this Chapter;

(d) reporting the findings and the outcome of discussions of the Sub-Committee to the Joint Committee; and

(e) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

6. Subject to paragraph 2 of Article 9.1, this Article shall apply to matters regarding taxation measures to the extent covered by Article 9.6 through 9.8 or 9.10.

Article 9.20
Review

Upon request of either Party, the Parties should undertake a review of this Chapter, with a view to further promoting and progressively liberalizing investment between the Parties.

Article 9.21
Relation to the Bilateral Investment Agreement

1. Notwithstanding paragraph 2 of Article 14 of the Bilateral Investment Agreement, the Bilateral Investment Agreement shall be terminated on the date of entry into force of this Agreement.

2. The Parties confirm that with respect to investments and returns acquired prior to the date of termination of the Bilateral Investment Agreement, the provisions of Articles 1 through 13 of the Bilateral Investment Agreement shall continue to be effective for a further period of 15 years from that date in accordance with paragraph 3 of Article 14 of the Bilateral Investment Agreement.

3. For the purposes of paragraph 2, nothing in this Agreement shall affect the rights and obligations of either Party under the relevant provisions of the Bilateral Investment Agreement.

Article 9.22
Duration and Termination

With respect to investments acquired prior to the date of termination of this Agreement, the provisions of this Chapter, as well as the provisions of this Agreement which are directly related to this Chapter, shall continue to be effective for a further period of 15 years from the date of termination of this Agreement.

Chapter 10
Electronic Commerce

Article 10.1
Definitions

For the purposes of this Chapter:

(a) the term "algorithm" means a defined sequence of steps, taken to solve a problem or obtain a result;

(b) the term "commercial electronic message" means an electronic message which is sent for commercial purposes to an electronic address of a person through telecommunication services, comprising at least electronic mail and, to the extent stipulated under domestic laws and regulations, other types of messages;

Note: For greater certainty, the "electronic address of a person" does not include IP addresses.

(c) the term "computing facilities" means computer servers and storage devices for processing or storing information for commercial use;

(d) the term "covered enterprise" means, with respect to a Party, an enterprise in its Area, owned or controlled, directly or indirectly, by an investor of the other Party, in existence as of the date of entry into force of this Agreement, or established, acquired or expanded thereafter;

(e) the term "covered person" means:

(i) covered enterprise; or

(ii) person of the other Party;

(f) the term “electronic authentication” means the process or act of verifying the identity of a party to an electronic communication or transaction, or ensuring the integrity of an electronic communication;

(g) the term “electronic invoicing” means the processing and exchange of an invoice between a seller and a buyer using a structured digital format;

(h) the term “electronic invoicing framework” means a system that facilitates electronic invoicing;

(i) the term “electronic signature” means data in electronic form that is in, affixed to or logically associated with an electronic data message and that may be used to identify the signatory in relation to the data message and indicate the signatory’s approval of the information contained in the data message;

(j) the term “electronic transmission” or “transmitted electronically” means a transmission made using any electromagnetic means, including by photonic means;

(k) the term “government data” means data held by the central government, disclosure of which is not restricted under the Party’s law and which that Party makes digitally available for public access and use;

(l) the term “metadata” means structural or descriptive information about data, such as content, format, source, rights, accuracy, provenance, frequency, periodicity, granularity, publisher or responsible party, contact information, method of collection or context;

(m) the term “MSMEs” means micro, small and medium-sized enterprises; and

(n) the term “unsolicited commercial electronic message” means a commercial electronic message that is sent without the consent of the recipient or despite the explicit rejection of the recipient.

Article 10.2
Principles and Objectives

1. The Parties recognize the economic growth and opportunities provided by electronic commerce, the importance of frameworks that promote consumer confidence in electronic commerce and the importance of facilitating the development and use of electronic commerce.

2. The objectives of this Chapter are to:

(a) promote electronic commerce between the Parties;

(b) contribute to creating an environment of trust and confidence in the use of electronic commerce; and

(c) enhance cooperation between the Parties regarding development of electronic commerce.

Article 10.3
Scope

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.

2. This Chapter shall not apply to:

(a) government procurement; or

(b) except for Article 10.15, information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.

3. In the event of any inconsistency between this Chapter and another Chapter of this Agreement, the other Chapter shall prevail to the extent of the inconsistency.

Article 10.4
Domestic Electronic Transaction Framework

1. Each Party shall endeavor to maintain a legal framework governing electronic transactions consistent with the principles of the UNCITRAL Model Law on Electronic Commerce 1996 or the United Nations Convention on the Use of Electronic Communications in International Contracts, done at New York on November 23, 2005.

2. Each Party shall endeavor to:

(a) avoid any unnecessary regulatory burden on electronic transactions; and

(b) facilitate input by interested persons in the development of its legal framework for electronic transactions.

Article 10.5
Domestic Regulation

Each Party shall ensure that all its measures of general application affecting electronic commerce, including measures related to its collection of information, are administered in a reasonable, objective and impartial manner.

Article 10.6
Electronic Authentication and Electronic Signatures

1. Except in circumstances otherwise provided for under its laws and regulations, a Party shall not deny the legal effect, legal validity or admissibility as evidence in legal proceedings of an electronic signature solely on the basis that the signature is in electronic form.

2. Neither Party shall adopt or maintain measures that would:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic authentication method or electronic signature for that transaction; or

(b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to electronic authentication or electronic signature.

3. Notwithstanding paragraph 2, each Party may require that, for a particular category of transactions, the method of authentication or electronic signature meets certain performance standards or is certified by an accredited authority in accordance with its laws and regulations.

4. To the extent provided for under its laws and regulations, each Party shall apply paragraphs 1 through 3 to electronic seals, electronic time stamps and electronic registered delivery services.

5. The Parties shall encourage the use of interoperable electronic authentication.

6. The Parties may work together on a voluntary basis to encourage the mutual recognition of electronic signatures.

7. For greater certainty, nothing in this Article shall prevent a Party from according greater legal effect to an electronic signature that satisfies certain requirements, such as indicating that the electronic data message has not been altered or verifying the identity of the signatory.

Note: Bangladesh shall not be obliged to apply this Article for a period of five years after the date of entry into force of this Agreement.

Article 10.7
Online Consumer Protection

1. The Parties recognize the importance of adopting and maintaining transparent and effective measures to protect consumers from fraudulent and misleading commercial activities referred to in Article 13.7 when they engage in electronic commerce.

Note: For the purposes of this Article, the term “engage in electronic commerce” includes the pre-transaction phase of electronic commerce.

2. Each Party shall adopt or maintain laws and regulations to provide protection for consumers using electronic commerce against fraudulent and misleading commercial activities that cause harm or potential harm to such consumers.

3. To protect consumers engaged in electronic commerce, each Party shall endeavor to adopt or maintain measures that aim to ensure:

(a) that suppliers of goods or services deal fairly and honestly with consumers;

(b) that suppliers of goods or services provide complete, accurate and transparent information on those goods or services including any terms and conditions of purchase; and

(c) the safety of goods and, if applicable, services during normal or reasonably foreseeable use.

4. The Parties recognize the importance of affording to consumers who are engaged in electronic commerce consumer protection at a level not less than that afforded to consumers who are engaged in other forms of commerce.

5. The Parties recognize the importance of cooperation between their respective consumer protection agencies or other relevant bodies, including the exchange of information and experience, as well as cooperation in appropriate cases of mutual concern regarding the violation of consumer rights in relation to electronic commerce in order to enhance online consumer protection, where mutually decided.

6. Each Party shall promote access to, and awareness of, consumer redress or recourse mechanisms, including for consumers transacting cross-border.

Article 10.8
Personal Information Protection

1. The Parties recognize the economic and social benefits of protecting personal information of users of electronic commerce and the contribution that this makes to enhancing consumer confidence in electronic commerce.

2. Each Party shall adopt or maintain a legal framework that provides for the protection of personal information of users of electronic commerce. In the development of its legal framework for the protection of personal information and privacy, each Party should take into account the principles and guidelines of relevant international bodies.

3. Each Party shall endeavor to adopt non-discriminatory practices in protecting users of electronic commerce from personal information protection violations occurring within its jurisdiction.

4. Each Party shall publish information on the personal information protections it provides to users of electronic commerce, including how:

(a) natural persons can pursue remedies; and

(b) business can comply with any legal requirements.

5. Recognizing that each Party may take different legal approaches to protecting personal information, each Party should encourage the development of mechanisms to promote compatibility between these different regimes. These mechanisms may include the recognition of regulatory outcomes, whether accorded autonomously or by mutual arrangement, or broader international frameworks. To this end, the Parties shall endeavor to exchange information on any such mechanisms applied in their jurisdictions and explore ways to extend these or other suitable arrangements to promote compatibility between them.

6. The Parties recognize the importance of ensuring compliance with measures to protect personal information and ensuring that any restrictions on cross-border flows of personal information are necessary and proportionate to the risks presented.

Article 10.9
Principles on Access to and Use of the Internet for Electronic Commerce

Subject to its applicable policies, laws and regulations, each Party should adopt or maintain appropriate measures to ensure that a consumer in its Area may:

(a) access and use services and applications of the consumer's choice available on the Internet, subject to reasonable, transparent and non-discriminatory network management;

(b) connect the devices of the consumer's choice to the Internet, provided that such devices do not harm the network; and

(c) access information on the network management practices of the consumer's Internet access service supplier.

Note: For the purposes of this Article, the term "consumer" means any natural or juridical person using the Internet.

Article 10.10
Cross-Border Transfer of Information by Electronic Means

1. The Parties recognize that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.

2. Neither Party shall prevent cross-border transfer of information by electronic means where such activity is for the conduct of the business of a covered person.

3. Nothing in this Article shall prevent a Party from adopting or maintaining:

(a) measures inconsistent with paragraph 2 that are necessary to achieve a legitimate public policy objective, provided that the measure:

(i) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and

(ii) does not impose restrictions on transfers of information greater than are necessary to achieve the objective; or

(b) any measures that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by the other Party.

Article 10.11
Location of Computing Facilities

1. The Parties recognize that each Party may have its own measures regarding the use or location of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.

2. Neither Party shall require a covered person to use or locate computing facilities in its Area as a condition for conducting business in its Area.

3. Nothing in this Article shall prevent a Party from adopting or maintaining:

(a) measures inconsistent with paragraph 2 that are necessary to achieve a legitimate public policy objective, provided that the measure:

(i) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and

(ii) does not impose restrictions on the use or location of computing facilities greater than are necessary to achieve the objective; or

(b) any measures that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by the other Party.

Article 10.12
Unsolicited Commercial Electronic Messages

1. The Parties recognize the importance of promoting confidence and trust in electronic commerce, including through transparent and effective measures that limit unsolicited commercial electronic messages. To this end, each Party shall adopt or maintain measures that:

(a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to stop receiving such messages;

(b) require the consent, as specified in its laws and regulations, of recipients to receive commercial electronic messages; or

(c) otherwise provide for the minimization of unsolicited commercial electronic messages.

2. Each Party shall endeavor to ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are sent, and contain the necessary information to enable recipients to request cessation of such messages free of charge and at any time.

3. Each Party shall provide access to redress or recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraph 1.

4. The Parties shall endeavor to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

Article 10.13
Cybersecurity

The Parties recognize the importance of:

(a) building the capabilities of their respective competent authorities responsible for computer security incident responses including through the exchange of best practices; and

(b) using existing collaboration mechanisms to cooperate on matters related to cybersecurity.

Article 10.14
Source Code

1. Nothing in this Article shall preclude the inclusion or implementation of terms and conditions related to the provision of source code in commercially negotiated contracts.

2. Neither Party shall require the transfer of or access to source code of software owned by a person of the other Party, or the transfer of or access to an algorithm expressed in that source code, as a condition for the import, distribution, sale or use of that software, or of products containing that software, in its Area.

3. This Article does not preclude a regulatory body or judicial authority of a Party from requiring a person of the other Party to preserve and make available the source code of software, or an algorithm expressed in that source code, for a specific investigation, inspection, examination, enforcement action or judicial proceeding, subject to safeguards against unauthorized disclosure.

Note: This making available shall not be construed to negatively affect the software source code's or algorithm's status as a trade secret, if such status is claimed by the trade secret owner.

Article 10.15
Open Government Data

1. This Article applies to measures by a Party with respect to government data.

Note: For greater certainty, this Article is without prejudice to a Party's law pertaining to intellectual property and personal data protection.

2. The Parties recognize the benefit of making data held by local governments digitally available for public access and use in a manner consistent with paragraphs 3 through 5.

3. The Parties recognize that facilitating public access to and use of government data fosters economic and social development, competitiveness and innovation. To this end, the Parties are encouraged to expand the coverage of such data, such as through engagement and consultation with interested persons.

4. To the extent that a Party chooses to make government data digitally available for public access and use, it shall endeavor, to the extent practicable, to ensure that such data is:

(a) made available in a machine-readable and open format;

(b) searchable and retrievable;

(c) updated, as applicable, in a timely manner;

(d) accompanied by metadata that is, to the extent possible, based on commonly used formats that allow the user to understand and utilize the data; and

(e) made generally available at no or reasonable cost to the user.

5. To the extent that a Party chooses to make government data digitally available for public access and use, it shall endeavor to avoid imposing conditions that unduly prevent or restrict the user of such data from:

(a) reproducing, redistributing or republishing the data;

(b) regrouping the data; or

(c) using the data for commercial and non-commercial purposes, including in the process of producing a new product or service.

Note: For greater certainty, nothing in this paragraph shall prevent a Party from requiring a user of such data to link to original sources.

6. The Parties shall endeavor to cooperate on matters that facilitate and expand public access to and use of government data, including exchanging information and experiences on practices and policies, with a view to encouraging the development of electronic commerce and creating business opportunities, particularly for MSMEs.

Article 10.16
Conclusion of Contracts by Electronic Means

Unless otherwise provided for in its laws and regulations, a Party shall not adopt or maintain measures regulating contracts by electronic means that:

(a) deny the legal effect, validity or enforceability of a contract, solely on the grounds that it is concluded by electronic means; or

(b) otherwise create obstacles to the use of contracts concluded by electronic means.

Article 10.17
Electronic Invoicing

1. The Parties recognize that electronic invoicing frameworks can help to improve the cost effectiveness, efficiency, accuracy and reliability of electronic commerce transactions.

2. To the extent that a Party develops a measure related to electronic invoicing frameworks, that Party shall endeavor to design the measure to support cross-border interoperability, including by taking into account relevant international standards, guidelines or recommendations, where they exist.

3. Each Party shall endeavor, as appropriate, to share best practices pertaining to electronic invoicing.

Article 10.18
Transparency

1. Each Party shall publish as promptly as possible or, if that is not practicable, otherwise make publicly available, including on the Internet if feasible, all relevant measures of general application pertaining to or affecting the operation of this Chapter.

2. Each Party shall respond as promptly as possible to a relevant request from the other Party for specific information on any of its measures of general application pertaining to or affecting the operation of this Chapter.

Article 10.19
Cooperation

Recognizing the global nature of electronic commerce, the Parties shall endeavor to:

(a) work together to assist MSMEs to overcome obstacles in the use of electronic commerce;

(b) exchange information and share experiences on regulations, policies, enforcement and compliance regarding electronic commerce, including:

(i) personal information protection;

(ii) online consumer protection, including means for consumer redress and building consumer confidence;

(iii) unsolicited commercial electronic messages;

(iv) security in electronic communications;

(v) electronic authentication and electronic signature;

(vi) e-government, conclusion of contracts by electronic means, electronic invoicing and open government data; and

(vii) any other area as jointly decided by the Parties;

(c) exchange information and share views on consumer access to products and services offered online between the Parties;

(d) encourage development by the private sector of methods of self-regulation that foster electronic commerce, including codes of conduct, model contracts, guidelines and enforcement mechanisms; and

(e) cooperate in any other area as jointly decided by the Parties.

Article 10.20
Electronic Payments

1. For the purposes of this Article:

(a) the term "electronic payment" means the payer's transfer of a monetary claim on a person that is acceptable to the payee and made through electronic means, but does not include payment services of central banks involving settlement between financial service suppliers; and

Note: For greater certainty, nothing in this Article shall require a Party to grant electronic payments service suppliers of the other Party not established in its Area access to payment services of central banks that involve settlement between financial service suppliers.

(b) the term "self-regulatory organization" means a non-governmental body that is recognized by a Party as a self-regulatory body and exercises regulatory or supervisory authority over electronic payments service suppliers or financial service suppliers by statute of or delegation from that Party's central or local government.

2. Noting the rapid growth of electronic payments, in particular those supplied by new electronic payments service suppliers, the Parties recognize:

(a) the benefit of supporting the development of safe, efficient, trustworthy, secure, affordable and accessible cross-border electronic payments by fostering the adoption and use of internationally accepted standards, promoting interoperability of electronic payments systems, and encouraging useful innovation and competition in electronic payments services;

(b) the importance of enabling the introduction of safe, efficient, trustworthy, secure, affordable and accessible electronic payment products and services in a timely manner; and

(c) the importance of upholding safe, efficient, trustworthy, secure and accessible electronic payments systems through laws and regulations that, if appropriate, account for the risks of such systems.

3. In accordance with its laws and regulations, each Party shall endeavor to:

(a) further to Article 10.18, make its laws and regulations on electronic payments, including those pertaining to regulatory approvals, licensing requirements, procedures and technical standards, publicly available in a timely manner;

(b) finalize decisions on regulatory or licensing approvals in a timely manner;

(c) take into account, for relevant electronic payments systems, internationally accepted payment standards to enable greater interoperability between electronic payments systems; and

(d) encourage electronic payments service suppliers and financial service suppliers to facilitate greater interoperability, competition, security and innovation in electronic payments, which may include partnerships with third-party providers, subject to appropriate risk management.

4. Further to Article 10.18, each Party shall, to the extent applicable, take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by its self-regulatory organizations are promptly published or otherwise made publicly available.

5. For greater certainty, nothing in this Article shall be construed to impose an obligation on a Party to modify its domestic rules on payments, including, *inter alia*, the need to obtain licenses or permits or the approval of access applications.

Article 10.21
Reassessment and Review

The Parties shall, within three years of the date of entry into force of this Agreement, reassess the need for inclusion of provisions into this Chapter on not imposing customs duties on electronic transmissions, and review subparagraph 3(b) of Article 10.10 and subparagraph 3(b) of Article 10.11.

Chapter 11
Government Procurement

Article 11.1
Objectives

The Parties recognize that it is important for a Party to accord national treatment and most-favored-nation treatment to goods, services and suppliers of the other Party with respect to the measures regarding government procurement, with a view to achieving greater liberalization and expansion of trade between the Parties. Each Party shall ensure transparency and fair and effective implementation of the measures regarding government procurement.

Article 11.2
Definitions

For the purposes of this Chapter:

(a) the term "construction service" means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification (CPC);

(b) the term "in writing" or "written" means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;

(c) the term "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

Note: For the purposes of this Chapter, the term "limited tendering" means, for Bangladesh, "direct procurement method".

(d) the term "multi-use list" means a list of suppliers that a procuring entity recognizes as satisfying the conditions for participation in that list, and that the procuring entity intends to use more than once;

Note: For the purposes of this Chapter, the term "multi-use list" means, for Bangladesh, "enlistment".

(e) the term "notice of intended procurement" means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender or both;

Note: For the purposes of this Chapter, the term "notice of intended procurement" means, for Bangladesh, "invitation for tender".

(f) the term "offset" means any condition or undertaking that encourages local development or improves each Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade and similar action or requirement;

(g) the term "open tendering" means a procurement method whereby all interested suppliers may submit a tender;

(h) the term "procuring entity" means an entity covered under Annex 8;

(i) the term "qualified supplier" means a supplier that a procuring entity recognizes as satisfying the conditions for participation;

Note: For the purposes of this Chapter, the term "qualified supplier" includes, for Bangladesh, qualified supplier and pre-qualified supplier as defined in its laws and regulations.

(j) the term "selective tendering" means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;

Note: For the purposes of this Chapter, the term "selective tendering" means, for Bangladesh, "limited tendering".

(k) the term "services" includes construction services, unless otherwise specified;

(l) the term "standard" means a document approved by a recognized body that provides, for common and repeated use, rules, guidelines or characteristics for goods or services, or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labeling requirements, as they apply to a good, service, process or production method;

(m) the term "supplier" means a person or group of persons that provides or could provide goods or services; and

Note: For the purposes of this Chapter, the term "suppliers" means, for Bangladesh, "suppliers and contractors".

(n) the term "technical specification" means a tendering requirement that:

(i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or

(ii) addresses terminology, symbols, packaging, marking or labeling requirements, as they apply to a good or service.

Article 11.3
Scope and Coverage

Application of this Chapter

1. This Chapter shall apply to any measure regarding covered procurement, whether or not it is conducted exclusively or partially by electronic means.

2. For the purposes of this Chapter, the term "covered procurement" means procurement for governmental purposes:

(a) of goods, services or any combination thereof:

(i) as specified in Annex 8; and

(ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means;

(c) for which the value, as estimated in accordance with paragraphs 4 and 5, equals or exceeds the relevant threshold specified in Annex 8, at the time of publication of a notice in accordance with Article 11.7;

(d) by a procuring entity; and

(e) that is not otherwise excluded from the coverage under Annex 8.

3. Where a procuring entity, in the context of covered procurement, requires persons not covered under Annex 8 to procure in accordance with particular requirements, Article 11.5 shall apply *mutatis mutandis* to such requirements.

Valuation

4. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:

(a) neither divide a procurement into separate procurements nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and

(b) include the estimated maximum total value of the procurement over its entire duration, whether awarded to one or more suppliers, taking into account all forms of remuneration, including:

(i) premiums, fees, commissions and interest; and

Note: For the purposes of this Chapter, the term "fees" includes, for Bangladesh, reimbursable cost, transportation cost, and overhead, profit, Value Added Tax (VAT) and Advanced Income Tax (AIT).

(ii) where the procurement provides for the possibility of options, the total value of such options.

5. Where an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (hereinafter referred to in this Chapter as "recurring contracts"), the calculation of the estimated maximum total value shall be based on:

(a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or

(b) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity's fiscal year.

Article 11.4
Security and General Exceptions

1. Notwithstanding paragraph 3 of Article 1.5, nothing in this Chapter shall be construed to prevent a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defense purposes.

2. Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent either Party from imposing or enforcing measures:

(a) necessary to protect public morals, order or safety;

(b) necessary to protect human, animal or plant life or health;

(c) necessary to protect intellectual property; or

(d) relating to goods or services of persons with disabilities, philanthropic institutions or prison labor.

Article 11.5
General Principles

Non-Discrimination

1. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party offering such goods or services, treatment no less favorable than that the former Party, including its procuring entities, accords to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, neither Party, including its procuring entities, shall:

(a) treat a locally established supplier less favorably than another locally established supplier on the basis of the degree of foreign affiliation or ownership; or

(b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Use of Electronic Means

3. When conducting covered procurement by electronic means, a procuring entity shall:

(a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and

(b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including establishment of the time of receipt and the prevention of inappropriate access.

Conduct of Procurement

4. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:

(a) is consistent with this Chapter, using methods such as open tendering, selective tendering and limited tendering;

(b) avoids conflicts of interest; and

(c) prevents corrupt practices.

Rules of Origin

5. For the purpose of covered procurement, neither Party shall apply rules of origin to goods or services that are different from the rules of origin the Party applies in the normal course of trade to those goods or services.

Offsets

6. With regard to covered procurement, neither Party, including its procuring entities, shall seek, take account of, impose or enforce any offset.

Measures Not Specific to Procurement

7. Paragraphs 1 and 2 shall not apply to: customs duties and charges of any kind imposed on or in connection with importation; the method of levying such duties and charges; other import regulations or formalities and measures affecting trade in services other than measures governing covered procurement.

Article 11.6
Information on the Procurement System

1. Each Party shall:

(a) promptly publish any law, regulation, judicial decision, administrative ruling of general application, standard contract clause mandated by law or regulation and incorporated by reference in notices or tender documentation and procedure regarding covered procurement, and any modifications thereof, in an officially designated electronic or paper medium that is widely disseminated and remains readily accessible to the public;

(b) provide an explanation thereof to the other Party, on request; and

(c) endeavor to make the information referred to in subparagraph (a) available in the English language.

2. Each Party shall, in Annex 8, list the electronic or paper media in which the Party publishes the following:

(a) the information described in subparagraph 1(a); and

(b) the notices required by Article 11.7, paragraph 7 of Article 11.9 and paragraph 2 of Article 11.15.

3. Each Party shall promptly notify the other Party of any modification to the Party's information listed in Annex 8.

Article 11.7
Notices

Notice of Intended Procurement

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement in the appropriate paper or electronic medium listed in Annex 8, except in the circumstances described in Article 11.13. Such medium shall be widely disseminated and such notices shall remain readily accessible to the public, at least until expiration of the time-period indicated in the notice. The notices shall:

(a) for procuring entities covered under Section 1 of each Party's List in Annex 8, be accessible by electronic means free of charge through a single point of access, for at least any minimum period of time specified in that Annex; and

(b) for procuring entities covered under Section 2 or 3 of each Party's List in Annex 8, where accessible by electronic means, be provided, at least, through links in a gateway electronic site that is accessible free of charge.

The Parties, including its procuring entities covered under Section 2 or 3 of each Party's List in Annex 8, are encouraged to publish their notices by electronic means free of charge through a single point of access.

2. Except as otherwise provided for in this Chapter, each notice of intended procurement shall include:

(a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;

(b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;

(c) for recurring contracts, an estimate, if possible, of the timing of subsequent notices of intended procurement;

(d) a description of any options;

(e) the time-frame for delivery of goods or services or the duration of the contract;

(f) the procurement method that will be used and whether it will involve negotiation;

(g) where applicable, the address and any final date for the submission of requests for participation in the procurement;

(h) the address and the final date for the submission of tenders;

(i) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than an official language of the Party of the procuring entity;

(j) a list and brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless such requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement;

(k) where, pursuant to Article 11.9, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender; and

(l) an indication that the procurement is covered by this Chapter.

Summary Notice

3. For each case of intended procurement, a procuring entity shall endeavor to publish a summary notice that is readily accessible, at the same time as the publication of the notice of intended procurement, in the English language. The summary notice shall contain at least the following information:

(a) the subject-matter of the procurement;

(b) the final date for the submission of tenders or, where applicable, any final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and

(c) the address from which documents relating to the procurement may be requested.

Notice of Planned Procurement

4. Procuring entities are encouraged to publish in the appropriate paper or electronic medium listed in Annex 8 as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to in this Chapter as "notice of planned procurement"). The notice of planned procurement should include the subject-matter of the procurement and the planned date of the publication of the notice of intended procurement.

Note: For the purposes of this Chapter, the term "notice of planned procurement" means, for Bangladesh, "annual procurement plan".

5. A procuring entity covered under Section 2 or 3 of each Party's List in Annex 8 may use a notice of planned procurement as a notice of intended procurement provided that the notice of planned procurement includes as much of the information referred to in paragraph 2 as is available to the procuring entity and a statement that interested suppliers should express their interest in the procurement to the procuring entity.

Article 11.8
Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a procurement to those that are essential to ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake the relevant procurement.

2. In establishing the conditions for participation, a procuring entity:

(a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of its Party; and

(b) may require relevant prior experience where essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:

(a) shall evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the Area of the Party of the procuring entity; and

(b) shall base its evaluation on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. Where there is supporting evidence, each Party, including its procuring entities, may exclude a supplier on grounds such as:

(a) bankruptcy;

(b) false declarations;

(c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of serious crimes or other serious offences;

(e) professional misconduct or acts or omissions that adversely reflect on the commercial integrity of the supplier; or

(f) failure to pay taxes.

Article 11.9
Qualification of Suppliers

Registration Systems and Qualification Procedures

1. Each Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information.

2. Each Party shall ensure that:

(a) its procuring entities make efforts to minimize differences in their qualification procedures; and

(b) where its procuring entities maintain registration systems, the procuring entities make efforts to minimize differences in their registration systems.

3. Neither Party, including its procuring entities, shall adopt or apply any registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement.

Selective Tendering

4. In the case of selective tendering, a procuring entity shall allow all qualified suppliers to participate in a particular procurement, unless the procuring entity states in the notice of intended procurement any limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.

5. Where a procuring entity intends to use selective tendering, the procuring entity shall:

(a) include in the notice of intended procurement at least the information specified in subparagraphs 2(a), (b), (f), (g) and (j) through (l) of Article 11.7 and invite suppliers to submit a request for participation; and

(b) provide, by the commencement of the time-period for tendering, at least the information specified in subparagraphs 2(c) through (e), (h) and (i) of Article 11.7 to the qualified suppliers selected in accordance with paragraph 4 and invited to tender.

6. Where the tender documentation is not made publicly available from the date of publication of the notice of intended procurement referred to in subparagraph 5(a), a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 4 and invited to tender.

Multi-Use Lists

7. A procuring entity may maintain a multi-use list of suppliers, provided that a notice inviting interested suppliers to apply for inclusion on the multi-use list is:

(a) published annually; and

(b) where published by electronic means, made available continuously,

in the appropriate medium listed in Annex 8.

8. The notice provided for in paragraph 7 shall include:

(a) a description of the goods or services, or categories thereof, for which the multi-use list may be used;

(b) the conditions for participation to be satisfied by suppliers for inclusion on the multi-use list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;

(c) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the multi-use list; and

(d) an indication that the multi-use list may be used for procurement covered by this Chapter.

9. Notwithstanding paragraph 7, where a multi-use list will be valid for three years or less, a procuring entity may publish the notice referred to in paragraph 7 only once, at the beginning of the period of validity of the multi-use list, provided that the notice:

(a) states the period of validity and that further notices will not be published; and

(b) is published by electronic means and is made available continuously during the period of its validity.

Section 2 and Section 3 Procuring Entities

10. A procuring entity covered under Section 2 or 3 of each Party's List in Annex 8 may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement, provided that:

(a) the notice is published in accordance with paragraph 7 and includes the information required under paragraph 8, as much of the information required under paragraph 2 of Article 11.7 as is available, and a statement that it constitutes a notice of intended procurement or that only the suppliers on the multi-use list will receive further notices of procurement covered by the multi-use list; and

(b) the procuring entity promptly provides to suppliers that have expressed interest in a given procurement to the procuring entity, sufficient information to permit them to assess their interest in the procurement, including all remaining information required under paragraph 2 of Article 11.7, to the extent such information is available.

Information on Procuring Entity Decisions

11. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the procuring entity's decision with respect to the request or application.

12. Where a procuring entity rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognize a supplier as qualified, or removes a supplier from a multi-use list, the procuring entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

Article 11.10
Technical Specifications and Tender Documentation

Technical Specifications

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to trade between the Parties.

2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:

(a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and

(b) base the technical specification on international standards, where such international standards exist; otherwise, on national technical regulations, recognized national standards or building codes.

3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfill the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the procuring entity includes words such as "or equivalent" in the tender documentation.

5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

6. For greater certainty, each Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

Tender Documentation

7. A procuring entity shall make available to suppliers participating in the tendering procedure tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

(a) the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings or instructional materials;

(b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;

(c) all evaluation criteria the procuring entity will apply in the awarding of the contract, and, except where price is the sole criterion, the relative importance of such criteria;

(d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;

(e) where there will be a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorized to be present;

(f) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and

(g) any dates for the delivery of goods or the supply of services.

8. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account such factors as the complexity of the procurement, the extent of subcontracting anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.

9. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, among others, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.

10. A procuring entity shall promptly:

(a) make available tender documentation to ensure that interested suppliers have sufficient time to submit responsive tenders;

(b) provide, on request, the tender documentation to any interested supplier; and

(c) reply to any reasonable request for relevant information by any interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

Article 11.11
Time-Periods

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

(a) the nature and complexity of the procurement;

(b) the extent of subcontracting anticipated;

(c) the method of procurement and cost; and

(d) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points where electronic means are not used.

Such time-periods, including any extension of the time-periods, shall be the same for all interested or participating suppliers.

Deadlines

2. For each covered procurement, the final date and time for submission of tenders determined by the procuring entity shall be the same for all suppliers participating in the tendering procedure. For greater certainty, this requirement shall also apply where:

(a) as a result of a need to amend information provided to suppliers during the procurement process, the procuring entity extends the time-limits for qualification or tendering procedures; or

(b) the tendering process is terminated and the procuring entity repeats procurement.

Article 11.12
Negotiation

1. Each Party may provide for its procuring entities to conduct negotiations:

(a) where the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under paragraph 2 of Article 11.7; or

(b) where it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and

(b) where negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders, if applicable.

Article 11.13
Limited Tendering

1. A procuring entity may use limited tendering and may choose not to apply Articles 11.7 through 11.9, paragraphs 7 through 10 of Article 11.10 and Articles 11.11, 11.12 and 11.14, provided that it does not apply this paragraph for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, and only under any of the following circumstances:

(a) where:

(i) no tenders were submitted or no suppliers requested participation;

(ii) no tenders that conform to the essential requirements of the tender documentation were submitted;

(iii) no suppliers satisfied the conditions for participation; or

(iv) the tenders submitted have been collusive,

provided that the requirements of the tender documentation are not substantially modified;

(b) where the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:

(i) the requirement is for a work of art;

(ii) the protection of patents, copyrights or other exclusive rights; or

(iii) due to an absence of competition for technical reasons;

(c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement where a change of supplier for such additional goods or services:

(i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and

(ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;

(d) insofar as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering or selective tendering;

(e) for goods purchased on a commodity market;

(f) where the procuring entity procures a prototype or a first product or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a first product or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the product or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;

(g) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership or bankruptcy, but not for routine purchases from regular suppliers; or

(h) where a contract is awarded to a winner of a design contest, provided that:

(i) the contest has been organized in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement; and

(ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner.

2. A procuring entity shall prepare a report in writing on each contract awarded under paragraph 1. The report shall include the name of the procuring entity, the value and kind of goods or services procured and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

Article 11.14
Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.

2. A procuring entity shall not penalize any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.

3. Where a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be from a supplier that satisfies the conditions for participation.

5. Unless a procuring entity determines that it is not in the public interest to award a contract, the procuring entity shall award the contract to the supplier that the procuring entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:

(a) the most advantageous tender; or

(b) where price is the sole criterion, the lowest price.

6. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted or than market price, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

7. A procuring entity shall not use options, cancel a procurement or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

Article 11.15
Transparency of Procurement Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform participating suppliers of the procuring entity's contract award decisions and, on request of a supplier, shall do so in writing. Subject to paragraphs 2 and 3 of Article 11.16, a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select its tender.

Publication of Award Information

2. No later than 72 days after the award of each contract covered by this Chapter, a procuring entity shall publish a notice in the appropriate paper or electronic medium listed in Annex 8. Where the procuring entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

(a) a description of the goods or services procured;

(b) the name and address of the procuring entity;

(c) the name and address of the successful supplier;

(d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;

(e) the date of award; and

(f) the type of procurement method used, and in cases where limited tendering was used in accordance with Article 11.13, a description of the circumstances justifying the use of limited tendering.

Maintenance of Documentation, Reports and Electronic Traceability

3. Each procuring entity shall, for a period of time specified in each Party's government procurement law and regulations, maintain:

(a) the documentation and reports of tendering procedures and contract awards relating to covered procurement, including the reports required under Article 11.13; and

(b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.

Article 11.16
Disclosure of Information

Provision of Information to the other Party

1. Each Party shall, on request of the other Party, provide promptly any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases where release of the information would prejudice competition in future tenders, the Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of, the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, neither Party, including its procuring entities, shall provide to any particular supplier information that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed to require either Party, including its procuring entities, authorities and review bodies, to disclose confidential information where disclosure:

(a) would impede law enforcement;

(b) might prejudice fair competition between suppliers;

(c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or

(d) would otherwise be contrary to the public interest.

Article 11.17
Domestic Review Procedures

1. Each Party shall provide a timely, effective, transparent and non-discriminatory administrative or judicial review procedure through which a supplier may challenge:

(a) a breach of this Chapter; or

(b) where the supplier does not have a right to challenge directly a breach of this Chapter under the domestic law of the Party, a failure to comply with the Party's measures implementing this Chapter,

arising in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made publicly available.

2. In the event of a complaint by a supplier, arising in the context of a covered procurement in which the supplier has, or has had, an interest, that there has been a breach or a failure referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurements or its right to seek corrective measures under the administrative or judicial review procedure in accordance with the laws and regulations of each Party.

3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.

4. Each Party shall establish or designate at least one impartial administrative or judicial authority or review panel that is independent of its procuring entities to receive and review a challenge by a supplier arising in the context of a covered procurement.

5. Where a body other than an authority referred to in paragraph 4 initially reviews a challenge, the Party shall ensure that the supplier may appeal the initial decision to an impartial administrative or judicial authority or review panel that is independent of the procuring entity whose procurement is the subject of the challenge.

6. Each Party shall ensure that a review body or review panel that is not a court shall have its decision subject to judicial review or have procedures that provide that:

(a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body or review panel;

(b) the participants to the proceedings (hereinafter referred to in this paragraph as "participants") shall have the right to be heard prior to a decision of the review body or review panel being made on the challenge;

(c) the participants shall have the right to be represented and accompanied;

(d) the participants shall have access to all proceedings;

(e) the participants shall have the right to request that the proceedings take place in public and that witnesses may be presented; and

(f) the review body or review panel shall make its decisions or recommendations in a timely manner, in writing, and shall include an explanation of the basis for each decision or recommendation.

7. Each Party shall adopt or maintain procedures that provide for:

(a) rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and

(b) where a review body or review panel has determined that there has been a breach or a failure referred to in paragraph 1, correction of breaches of this Chapter or compensation for the loss or damages suffered, which may be limited to either the costs for the preparation of the tender or for the costs relating to the challenge, or both.

Article 11.18
Modifications and Rectifications to Coverage

1. Each Party shall notify the other Party of its rectifications or, in exceptional cases, other modifications relating to Annex 8 along with the information as to the likely consequences of the change for the mutually agreed coverage provided for in this Chapter. If the rectifications or other modifications are of a purely formal or minor nature, notwithstanding Article 22.3, they shall become effective provided that no objection from the other Party has been raised within 30 days. In other cases, the Parties shall consult the proposal and any claim for compensatory adjustments with a view to maintaining a balance of rights and obligations and a comparable level of mutually agreed coverage provided for in this Chapter prior to such rectification or other modification. In the event of an agreement between the Parties not being reached, the Party which has received such notification may have recourse to the dispute settlement procedure under Chapter 21.

2. Notwithstanding any other provision of this Chapter, each Party may undertake reorganizations of its procuring entities, including programs through which the procurement of such entities is decentralized or the corresponding government functions cease to be performed by any government entity, whether or not subject to this Chapter. In cases of reorganizations, compensation need not be proposed. Neither Party shall undertake such reorganizations to avoid the obligations under this Chapter.

Article 11.19
Privatization of Procuring Entities

When government control over a procuring entity specified in Annex 8 has been effectively eliminated, notwithstanding that the government may possess holding thereof or appoint members of the board of directors thereto, this Chapter shall no longer apply to that entity and compensation need not be proposed. A Party shall notify the other Party of the name of such entity before elimination of government control or as soon as possible thereafter.

Article 11.20
Denial of Benefits

1. A Party may deny the benefits of this Chapter to a juridical person of the other Party if the juridical person is owned or controlled by persons of a non-Party, and the former Party:

(a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

2. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to a supplier of the other Party that is a juridical person of the other Party if the former Party establishes that the juridical person is owned or controlled by persons of a non-Party and the juridical person has no substantial business activities in the Area of the other Party.

Article 11.21
Further Negotiation

1. In the event that, after entry into force of this Agreement, either Party offers a non-Party additional advantages of access to its government procurement market beyond what the other Party has been provided with under this Chapter, the former Party shall, upon request of the other Party, enter into negotiations with the other Party with a view to extending those advantages to the other Party on a reciprocal basis.

2. The Parties shall enter into negotiations to review this Chapter with a view to achieving a comprehensive Chapter on Government Procurement, when Bangladesh expresses its intention to become a party to the Agreement on Government Procurement in Annex 4 to the WTO Agreement (hereinafter referred to in this paragraph as "the GPA").

Note: If the GPA is amended or is superseded by another agreement, "the GPA", for the purposes of this paragraph, shall refer to the GPA as amended or such other agreement.

Article 11.22
Sub-Committee on Government Procurement

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Government Procurement (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) analyzing available information on each Party's government procurement market;

(c) evaluating the effective access of suppliers of a Party to government procurement market of the other Party;

(d) reporting the findings of the Sub-Committee to the Joint Committee; and

(e) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Chapter 12
Intellectual Property

Section 1
General Provisions and Basic Principles

Article 12.1
General Provisions

1. The Parties shall ensure adequate, effective and non-discriminatory protection of intellectual property in accordance with the provisions of this Chapter and the international agreements related to intellectual property to which both Parties are parties.

2. The Parties shall also promote efficiency and transparency in the administration of the intellectual property system.

3. Nothing in this Chapter shall derogate from existing rights and obligations that the Parties have under the TRIPS Agreement or other international agreements related to intellectual property to which both Parties are parties.

4. The Parties shall be free to determine the appropriate method of implementing the provisions of this Chapter within their own legal system and practice.

Article 12.2
Scope of Intellectual Property

For the purposes of this Chapter, the term "intellectual property" means copyright and related rights, trademarks, geographical indications, industrial designs, patents, protection of plant varieties, layout-designs (topographies) of integrated circuits and protection of undisclosed information, as referred to in Sections 1 through 7 of Part II of the TRIPS Agreement.

Note: Without prejudice to Article 12.1, this Article shall apply only to Article 12.3 with respect to layout-designs (topographies) of integrated circuits.

Article 12.3
National Treatment and Most-Favored-Nation Treatment

1. Each Party shall accord to nationals of the other Party treatment no less favorable than that it accords to its own nationals with regard to the protection of intellectual property in accordance with Articles 3 and 5 of the TRIPS Agreement.

2. Each Party shall accord to nationals of the other Party treatment no less favorable than that it accords to the nationals of a non-Party with regard to the protection of intellectual property in accordance with Articles 4 and 5 of the TRIPS Agreement.

3. For the purposes of this Article:

(a) the term "nationals" shall have the same meaning as in the TRIPS Agreement; and

(b) the term "protection" shall include matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter.

Article 12.4
Multilateral Agreements

1. Each Party affirms that it has ratified or acceded to the following multilateral agreements:

(a) the Paris Convention for the Protection of Industrial Property, done at Paris on March 20, 1883, as revised at Stockholm on July 14, 1967 and amended on September 28, 1979 (hereinafter referred to in this Chapter as the "Paris Convention"); and

(b) the Berne Convention for the Protection of Literary and Artistic Works, done at Berne on September 9, 1886, as revised at Paris on July 24, 1971 and amended on September 28, 1979.

2. Each Party shall ratify or accede to the following multilateral agreements to which it is not yet a party:

(a) the Patent Cooperation Treaty, done at Washington on June 19, 1970, as amended on September 28, 1979 and modified on February 3, 1984 and October 3, 2001 (hereinafter referred to in this Chapter as the "PCT"); and

(b) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on June 27, 1989, as amended on October 3, 2006 and November 12, 2007 (hereinafter referred to in this Chapter as the "Madrid Protocol").

3. Each Party shall endeavor to ratify or accede to the following multilateral agreements to which it is not yet a party:

(a) the 1991 Act of the International Convention for the Protection of New Varieties of Plants, as revised at Geneva on March 19, 1991;

(b) the WIPO Copyright Treaty, adopted at Geneva on December 20, 1996; and

(c) the WIPO Performances and Phonograms Treaty, adopted at Geneva on December 20, 1996.

Article 12.5
Improvement of Procedures for the Administration of Intellectual Property Rights

The Parties recognize the importance of providing efficient administration of the intellectual property system, and in this regard each Party shall continue to review and endeavor, where appropriate, to make improvements to its procedures for the administration of intellectual property rights.

Article 12.6
Transparency

1. Each Party shall endeavor to make available on the Internet its laws, regulations and procedures of general application concerning the protection and enforcement of intellectual property rights.

2. Each Party shall endeavor to make available on the Internet its examination guidelines for patents, utility models, industrial designs and trademarks, if such guidelines exist.

Article 12.7
Promotion of Public Awareness
Concerning Protection of Intellectual Property

The Parties shall endeavor to take necessary measures to enhance public awareness of protection of intellectual property, such as educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights, including in the digital environment.

Article 12.8
Exhaustion of Intellectual Property Rights

Each Party shall be free to establish its own regime for exhaustion of intellectual property rights.

Article 12.9
Intellectual Property and Public Health

1. The Parties reaffirm the Doha Declaration on the TRIPS Agreement and Public Health, adopted on November 14, 2001. In particular, the Parties have reached the following understandings regarding this Chapter:

(a) the Parties affirm the right to fully use the flexibilities as duly recognized in the Doha Declaration on the TRIPS Agreement and Public Health;

(b) the Parties agree that this Chapter does not and should not prevent either Party from taking measures to protect public health; and

(c) the Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party's right to protect public health and, in particular, to promote access to medicines for all.

2. In recognition of the Parties' commitments to access to medicines and public health, this Chapter does not and should not prevent the effective utilization of Article 31*bis* of the TRIPS Agreement, and the Annex and Appendix to the Annex to the TRIPS Agreement.

3. The Parties recognize the importance of contributing to the international efforts to implement Article 31*bis* of the TRIPS Agreement, and the Annex and Appendix to the Annex to the TRIPS Agreement.

Article 12.10
Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 12.11
Principles

1. Each Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter and the TRIPS Agreement.

2. Appropriate measures, provided that they are consistent with the provisions of this Chapter and the TRIPS Agreement, may be needed to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.

Section 2
Copyright and Related Rights

Article 12.12
Exclusive Rights of Authors, Performers and Producers of Phonograms

1. Each Party shall provide to authors of works the exclusive right to authorize any communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

2. Each Party shall provide to performers and producers of phonograms the exclusive right to authorize the making available to the public of their performances fixed in phonograms and phonograms, respectively, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.

3. Each Party shall provide to authors, performers and producers of phonograms the exclusive right to authorize or prohibit the reproduction of their works, performances fixed in phonograms and phonograms in any manner or form.

Article 12.13
Protection of Broadcasting Organizations

Each Party shall provide to broadcasting organizations the right to prohibit the following acts when undertaken without their consent:

(a) the rebroadcasting of their broadcasts;

(b) the fixation of their broadcasts; and

(c) the reproduction of fixations of their broadcasts.

Article 12.14
Collective Management Organizations

1. Each Party shall endeavor to ensure that its collective management organizations for copyright and related rights are encouraged to:

(a) operate to collect and distribute revenues to their members in a manner that is fair, efficient, transparent and accountable; and

(b) adopt open and transparent record keeping of the collection and distribution of revenues.

2. Each Party shall endeavor to take appropriate measures to facilitate the activities to be conducted by its collective management organizations for copyright and related rights.

Section 3
Trademarks

Article 12.15
Protection of Trademarks

Any sign, or any combination of signs, capable of distinguishing the goods or services of one undertaking from those of other undertakings, shall be capable of constituting a trademark. Such signs, in particular words including personal names, letters, numerals, figurative elements and combinations of colors as well as any combination of such signs, shall be eligible for registration as trademarks. Where signs are not inherently capable of distinguishing the relevant goods or services, each Party may make registrability depend on distinctiveness acquired through use. Each Party may require, as a condition of registration, that signs be visually perceptible.

Article 12.16
Protection of Collective Marks and Certification Marks

Each Party shall provide for the protection of trademarks including collective marks and certification marks. Neither Party is obligated to treat certification marks as a separate category in its laws and regulations, provided that those marks are protected.

Article 12.17
Trademark Classification

Each Party shall use a trademark classification of goods and services in accordance with the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice on June 15, 1957, as amended from time to time.

Article 12.18
Rights Conferred

1. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs for goods or services which are identical or similar to those in respect of which the trademark is registered where such use would result in a likelihood of confusion. In case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of either Party making rights available on the basis of use.

2. Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to services. In determining whether a trademark is well-known, each Party shall take account of the knowledge of the trademark in the relevant sector of the public, including knowledge in the Party concerned which has been obtained as a result of the promotion of the trademark.

3. Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to goods or services which are not similar to those in respect of which a trademark is registered, provided that the use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the registered trademark and provided that the interests of the owner of the registered trademark are likely to be damaged by such use.

4. Neither Party shall require, as a condition for determining that a trademark is a well-known trademark, that the trademark has been registered in that Party or in another jurisdiction or included on a list of well-known trademarks.

Article 12.19
Exceptions

Each Party may provide for limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

Article 12.20
Protection of Trademarks that Predate Geographical Indications

Each Party shall protect trademarks where they predate, in its jurisdiction, geographical indications, in accordance with paragraph 5 of Article 24 of the TRIPS Agreement.

Article 12.21
Bad Faith Trademarks

Each Party shall endeavor to take necessary measures to refuse a trademark application if it was made in bad faith, in accordance with its laws and regulations.

Article 12.22
Procedural Aspects of Examination and Registration for Trademarks

Each Party shall endeavor to provide a system for the registration of trademarks, which shall include:

(a) a requirement to provide to the applicant a communication in writing, which may be provided manually or electronically, of the reasons for a refusal to register a trademark;

(b) an opportunity for the applicant to respond to communications from the Party's competent authorities, to contest the reasons for a refusal and to make a judicial appeal of a final refusal to register a trademark;

(c) an opportunity to do at least one of the following in relation to a trademark before it has been registered:

(i) oppose the trademark application; or

(ii) provide the competent authority with information that the trademark application does not satisfy the requirements for registration;

(d) an opportunity to do at least one of the following in relation to a trademark after it has been registered:

(i) seek cancellation of the registration; or

(ii) seek invalidation of the registration; and

(e) a requirement that administrative decisions in opposition, cancellation or invalidation procedures shall be reasoned and in writing. Such decisions may be provided manually or electronically.

Note: For the purposes of this subparagraph, the term "administrative decisions" may include quasi-judicial decisions.

Article 12.23
System for Electronic Applications of Trademarks

Each Party is encouraged to provide a system for electronic filing of applications for the registration of trademarks in accordance with its laws and regulations.

Section 4
Geographical Indications

Article 12.24
Definition of Geographical Indications

For the purposes of this Chapter, the term "geographical indications" means indications which identify a good as originating in the territory of a Party, or a region or locality in that Party's territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

Article 12.25
Protection of Geographical Indications

Each Party shall provide the legal means to protect geographical indications in accordance with its laws and regulations and in conformity with relevant international agreements to which both Parties are parties.

Article 12.26
Exchange of Views on Mutual Recognition of Geographical Indications

1. The Parties recognize the importance of discussions on mutual recognition of geographical indications.

2. The Parties will exchange views on matters related to protecting geographical indications including the mutual recognition of geographical indications and other cooperation on geographical indications.

3. The Sub-Committee on Intellectual Property established pursuant to Article 12.66 is encouraged to provide a forum for exchanging views on the matters referred to in paragraph 2.

Section 5
Industrial Designs

Article 12.27
Protection of Industrial Designs

1. Each Party shall provide for the protection of independently created industrial designs that are new or original. Each Party may provide that designs are not new or original if they do not significantly differ from known designs or combinations of known design features. Each Party may provide that such protection shall not extend to designs dictated essentially by technical or functional considerations.

2. Each Party shall ensure that requirements for securing protection of textile designs, in particular in regard to any cost, examination or publication, do not unreasonably impair the opportunity to seek and obtain such protection. Each Party shall be free to meet this obligation through industrial design law or through copyright law.

3. Each Party shall provide that the owner of a protected industrial design has the right to prevent third parties not having the owner's consent from making, selling or importing articles bearing or embodying a design which is a copy, or substantially a copy, of the protected industrial design, when such acts are undertaken for commercial purposes.

4. Each Party may provide for limited exceptions to the protection of industrial designs, provided that such exceptions do not unreasonably conflict with a normal exploitation of the protected industrial design and do not unreasonably prejudice the legitimate interests of the owner of the protected industrial design, taking account of the legitimate interests of third parties.

Article 12.28
Information as Prior Art for Designs Made Available to the Public on the Internet

Each Party shall endeavor to ensure that information made available to the public on the Internet may form part of the prior art for designs.

Article 12.29

Procedural Aspects of Examination and Registration for Industrial Designs

Each Party shall endeavor to provide a system for the registration or grant of industrial designs, which shall include:

(a) a requirement to provide to the applicant a communication in writing, which may be provided manually or electronically, of the reasons for a refusal to register or grant an industrial design;

(b) an opportunity for the applicant to respond to communications from the Party's competent authorities for industrial designs and to appeal a refusal to register or grant an industrial design;

(c) an opportunity to do at least one of the following in relation to an industrial design after it has been registered or granted:

(i) seek cancellation of the registration or grant; or

(ii) seek invalidation of the registration or grant; and

(d) a requirement that administrative decisions in cancellation or invalidation procedures shall be reasoned and in writing. Such decisions may be provided manually or electronically.

Note: For the purposes of this subparagraph, the term "administrative decisions" may include quasi-judicial decisions.

Article 12.30

Introduction of International Classification System for Industrial Designs

Each Party shall endeavor to use a classification system for industrial designs that is consistent with the Locarno Agreement Establishing an International Classification for Industrial Designs, signed at Locarno on October 8, 1968, as amended from time to time.

Article 12.31
Grace Period for Industrial Designs

The Parties acknowledge the importance of grace periods for industrial designs to disregard certain public disclosures of creations when determining if a design is new or original in order to support innovation.

Article 12.32
System for Electronic Applications of Industrial Designs

Each Party is encouraged to provide a system for electronic filing of applications for the registration of industrial designs in accordance with its laws and regulations.

Section 6
Patents

Article 12.33
Patentable Subject Matter

1. Subject to paragraphs 2 and 3, patents shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application. Patents shall be available and patent rights enjoyable without discrimination as to the place of invention, the field of technology, and whether products are imported or locally produced.

2. Each Party may exclude from patentability inventions, the prevention within their territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by their law.

3. Each Party may also exclude from patentability:

(a) diagnostic, therapeutic and surgical methods for the treatment of humans or animals; and

(b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes. However, each Party shall provide for the protection of plant varieties either by patents or by an effective *sui generis* system or by any combination thereof.

Article 12.34
Rights Conferred

1. Each Party shall provide that a patent shall confer on its owner the following exclusive rights:

(a) where the subject matter of a patent is a product, to prevent third parties not having the owner's consent from the acts of making, using, offering for sale, selling or importing for these purposes, that product; and

Note: This right to prevent from the act of importing, like all other rights conferred under this Chapter in respect of the use, sale, importation or other distribution of goods, is subject to the provisions of Article 6 of the TRIPS Agreement.

(b) where the subject matter of a patent is a process, to prevent third parties not having the owner's consent from the act of using the process, and from the acts of using, offering for sale, selling or importing for these purposes, at least the product obtained directly by that process.

2. Patent owners shall also have the right to assign, or transfer by succession, the patent and to conclude licensing contracts.

Article 12.35
Exceptions to Rights Conferred

Each Party may provide for limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

Article 12.36

Procedural Aspects of Examination and Registration for Patents

1. The Parties recognize the importance of improving the quality and efficiency of their respective patent systems as well as simplifying and streamlining the procedures and processes of their respective competent authorities for the benefit of all users of their respective patent systems and the public as a whole.

2. Each Party shall endeavor to provide a patent system, which shall include:

(a) a requirement to provide to the applicant a communication in writing, which may be provided manually or electronically, of the reasons for a refusal to register or grant a patent;

(b) an opportunity for the applicant to make amendments in connection with their applications;

Note : For the purposes of this subparagraph, the Parties understand that the term “amendments” may include corrections.

(c) an opportunity to do at least one of the following in relation to a patent before it has been registered or granted:

(i) file an opposition against the patent application; or

(ii) provide the competent authority with information that could deny novelty or an inventive step of the invention claimed in the patent application;

(d) an opportunity to do at least one of the following in relation to a patent after it has been registered or granted:

(i) oppose the registration or grant;

(ii) seek cancellation of the registration or grant; or

(iii) seek invalidation of the registration or grant; and

(e) a requirement that administrative decisions in opposition, cancellation or invalidation procedures shall be reasoned and in writing. Such decisions may be provided manually or electronically.

Note: For the purposes of this subparagraph, the term "administrative decisions" may include quasi-judicial decisions.

Article 12.37
System for Electronic Applications of Patents

Each Party is encouraged to adopt a system for electronic applications of patents so as to facilitate ease of applications by patent applicants.

Article 12.38
18-Month Publication

1. Each Party shall endeavor to publish any patent application promptly after the expiry of 18 months from its filing date or, if priority is claimed, from its earliest priority date, unless the application has been published earlier, or has been withdrawn, abandoned or refused.

Note: The Parties understand that, for the purposes of this Article, an application is withdrawn, abandoned or refused in accordance with their respective laws and regulations.

2. Nothing in this Article shall be construed to require either Party to publish any information the disclosure of which it considers to be contrary to its national security or to *ordre public* or morality.

3. Each Party shall provide that the applicant may request the early publication of its application prior to the expiry of the period of time referred to in paragraph 1.

Article 12.39
Information as Prior Art Made Available to the Public on the Internet

Each Party shall endeavor to provide that information made available to the public on the Internet may form part of the prior art.

Article 12.40
Introduction of International Patent Classification System

Each Party shall endeavor to use a classification system for patents that is consistent with the Strasbourg Agreement Concerning the International Patent Classification, done at Strasbourg on March 24, 1971, as amended from time to time.

Article 12.41
Providing Online Electronic Databases on Patents

Each Party is encouraged to provide a publicly accessible online electronic database of publications of patent applications and registrations.

Article 12.42
Duration of Protection for Patents

The term of protection available for patents shall not end before the expiration of a period of 20 years counted from the filing date.

Section 7
New Varieties of Plants

Article 12.43
New Varieties of Plants

Each Party recognizes the importance of protecting new varieties of plants in a manner based on international standards. Each Party shall provide for the protection of new varieties of plants through an effective system for the protection of plant varieties in accordance with the *sui generis* system. All plant genera and species shall be included in the scope of this Article in accordance with its laws and regulations.

Section 8
Unfair Competition

Article 12.44
Effective Protection against Unfair Competition

1. Each Party shall ensure effective protection against acts of unfair competition in accordance with its laws and regulations.

2. The following in particular shall be prohibited:

(a) all acts of such a nature as to create confusion by any means whatever with the establishment, the goods, the services, or the industrial or commercial activities, of a competitor;

(b) false allegations in the course of trade of such a nature as to discredit the establishment, the goods, the services, or the industrial or commercial activities, of a competitor; and

(c) indications or allegations the use of which in the course of trade is liable to mislead the public as to the nature, the characteristics, the suitability for their purpose, or the quantity, of the goods or services, or the manufacturing process of the goods.

Article 12.45
Domain Names

In connection with each Party's system for the management of its country-code top-level domain (ccTLD) domain names, appropriate remedies shall be available, in accordance with its laws and regulations, at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trademark.

Note: The Parties understand that such remedies may, but need not, include, among other things, revocation, cancellation, transfer, damages or injunctive relief.

Article 12.46
Protection of Undisclosed Information

The Parties recognize the importance of protecting undisclosed information in relation to the objectives specified in Article 7 of the TRIPS Agreement.

Section 9
Enforcement of Intellectual Property Rights

Sub-Section 1
General Obligations

Article 12.47
General Obligations

1. Each Party shall ensure that enforcement procedures as specified in this Section are available under its laws and regulations so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies which constitute a deterrent to further infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

Note: For the purposes of this Section, the term "laws and regulations" are not limited to legislation and may include established judicial practices.

2. Procedures concerning the enforcement of intellectual property rights shall be fair and equitable. They shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays.

3. In implementing this Section, each Party shall take into account the need for proportionality between the seriousness of the infringement of the intellectual property right and the applicable remedies and penalties, as well as, if applicable, the interests of third parties.

4. The Parties understand that this Section does not create any obligation to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general, nor does it affect the capacity of each Party to enforce its law in general. Nothing in this Section shall create any obligation with respect to the distribution of resources between the enforcement of intellectual property rights and the enforcement of law in general.

5. In civil procedures involving copyright of authors, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated in the usual manner as the author of the work is the author of the work. The obligation contained in the preceding sentence shall apply to criminal and administrative procedures if applicable in the Party's laws and regulations.

Note: For greater certainty, each Party may implement this paragraph on the basis of sworn statements or documents having evidentiary value, such as statutory declarations. Each Party may also provide that these presumptions are rebuttable presumptions that may be rebutted by evidence to the contrary.

Article 12.48
Enforcement Practices with respect to Intellectual Property Rights

1. Each Party shall provide that:

(a) judicial decisions pertaining to the enforcement of intellectual property rights are preferably in writing and state any relevant findings of fact and the reasoning or the legal basis on which the decisions are based; and

(b) final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights are published, or where such publication is not practicable, made publicly available, in a national language, in such a manner as to enable the Governments of the Parties and right holders to become acquainted with them.

Note: For greater certainty, each Party may satisfy the requirement for publication by making the decision or ruling available to the public on the Internet.

2. Each Party shall endeavor to publish or otherwise make available to the public information on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative and criminal systems.

Note: For greater certainty, such information may include statistical data that the Party collects for these purposes.

Sub-Section 2
Civil Remedies

Article 12.49
Fair and Equitable Procedures

Each Party shall make available to right holders civil judicial procedures concerning the enforcement of any intellectual property right covered by this Chapter. Defendants shall have the right to written notice which is timely and contains sufficient detail, including the basis of the claims. All parties to the procedures shall be allowed to be represented by independent legal counsel, and procedures shall not impose overly burdensome requirements concerning mandatory personal appearances. All parties to such procedures shall be duly entitled to substantiate their claims and to present all relevant evidence. The procedures shall provide a means to identify and protect confidential information, unless this would be contrary to the Party's constitutional requirements.

Note: For the purposes of this Article, the term "right holders" includes federations and associations that have legal standing to assert such rights.

Article 12.50
Injunctions

Each Party shall provide that its judicial authorities have the authority to order injunctive relief that conforms to Article 44 of the TRIPS Agreement, including to prevent goods that involve the infringement of an intellectual property right under the law of the Party providing that relief from entering into the channels of commerce.

Article 12.51
Damages

Each Party shall provide that, in civil judicial procedures concerning the enforcement of intellectual property rights, its judicial authorities have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered because of the infringement of that right holder's intellectual property right by the infringer who knowingly or with reasonable grounds to know, engaged in the infringing activity.

Article 12.52
Destroying Infringing Goods and Materials and Implements

1. Each Party shall provide that, in civil judicial procedures, its judicial authorities have the authority, at least at the right holder's request, to order that goods infringing rights to industrial designs or trademarks, or copyright or related rights be destroyed, except in exceptional circumstances, without compensation of any sort.

Note: For greater certainty, the Parties understand that while judicial authorities have the authority to order the destruction of the goods, they may also have the authority to order, without compensation of any sort, the disposal of such goods outside the channels of commerce in such a manner as to avoid any harm to the right holder, instead of destruction.

2. Each Party shall further provide that, in civil judicial procedures, its judicial authorities have the authority to order that materials and implements, the predominant use of which has been in the creation of such infringing goods, be, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements.

Note: For greater certainty, the Parties understand that while judicial authorities have the authority to order the disposal of the materials and implements, they may also have the authority to order, without compensation of any sort, the destruction of such materials and implements, instead of disposal.

3. In regard to goods infringing rights to trademarks, the simple removal of the trademark unlawfully affixed shall not be sufficient, except in exceptional circumstances, to permit the release of the goods into the channels of commerce.

Article 12.53
Provisional Measures

1. Each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional measures:

(a) to prevent an infringement of any intellectual property right from occurring, and in particular to prevent the entry into the channels of commerce in their jurisdiction of goods, including imported goods immediately after customs clearance; and

(b) to preserve relevant evidence in regard to the alleged infringement.

2. Each Party shall provide that its judicial authorities have the authority to adopt provisional measures *inaudita altera parte* where appropriate, in particular where any delay is likely to cause irreparable harm to the right holder or where there is a demonstrable risk of evidence being destroyed.

3. The judicial authorities shall have the authority to require the applicant to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant is the right holder and that the applicant's right is being infringed or that such infringement is imminent, and to order the applicant to provide a security or equivalent assurance sufficient to protect the defendant and to prevent abuse.

4. For greater certainty, the Parties understand that the provisional measures under this Article shall be implemented in accordance with paragraphs 4 through 8 of Article 50 of the TRIPS Agreement.

Sub-Section 3
Border Measures

Article 12.54
Suspension of Release of Goods Infringing Rights

Each Party shall provide for procedures under which a right holder may submit applications requesting its customs authority to suspend the release of goods suspected of infringing rights to trademarks or suspected pirated copyright goods, which are destined for importation into or exportation from the customs territory of the Party.

Note: For the purposes of this Sub-Section and Article 12.63, the term "pirated copyright goods" means any goods which are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and which are made directly or indirectly from an article, where the making of that copy would have constituted an infringement of a copyright or a related right under the law of each Party.

Article 12.55
Applications for Suspension

Each Party shall provide that an accepted application for suspension remains in force for an appropriate period of time in accordance with its laws and regulations with a view to minimizing the administrative burden on the right holder.

Article 12.56
Security or Equivalent Assurance

Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating the procedures described in Article 12.54 to provide a security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Each Party shall provide that the security or equivalent assurance shall not unreasonably deter recourse to these procedures.

Article 12.57
Suspension of Release of Goods Infringing Rights by *Ex Officio* Action

Each Party shall provide for procedures concerning the suspension at the border by its customs authority, *ex officio*, of the release of goods suspected of infringing rights to trademarks or suspected pirated copyright goods, which are destined for importation into or exportation from the customs territory of the Party.

Article 12.58
Information Provided by Competent Authorities to Right Holders

Where a Party's competent authorities have suspended the release of goods suspected of infringing rights to trademarks or suspected pirated copyright goods pursuant to Article 12.54 or 12.57 with respect to importation into or exportation from the customs territory of the Party, that Party may, without prejudice to its laws and regulations pertaining to the confidentiality of information, provide that its competent authorities have the authority to inform the right holder of the name and address of the consignor, importer, exporter or consignee; a description of the goods; the quantity of the goods; and, if known, the country of origin of the goods.

Article 12.59
Information Provided by Right Holders to Competent Authorities
in Case of *Ex Officio* Action

Each Party shall, in the case of the suspension pursuant to Article 12.57 with respect to importation into or exportation from the customs territory of the Party, provide that its competent authorities shall have the authority to request the right holder to supply relevant information to assist the competent authorities. That Party may also allow the right holder to supply relevant information to its competent authorities.

Article 12.60
Infringement Determination within Reasonable Period of Time
by Competent Authorities

Each Party shall, with respect to importation into or exportation from the customs territory of the Party, adopt or maintain procedures under which its competent authorities may determine, within a reasonable period of time after the initiation of the procedures described in Article 12.54 or 12.57, whether goods suspected of infringing rights to trademarks or suspected pirated copyright goods are infringing intellectual property rights.

Article 12.61
Destruction Order by Competent Authorities

Each Party shall provide that, without prejudice to other rights of action open to the right holder and subject to the right of the defendant to seek review by a judicial authority, its competent authorities shall have the authority to order the destruction or the disposal of the goods that are determined to be goods infringing rights to trademarks or pirated copyright goods. In cases where such goods are not destroyed, each Party shall ensure that, except in exceptional circumstances, such goods are disposed of outside the channels of commerce in such a manner as to avoid any harm to the right holder. In regard to goods infringing rights to trademarks, the simple removal of the trademark unlawfully affixed shall not be sufficient, except in exceptional circumstances, to permit the release of the goods into the channels of commerce.

Article 12.62
Fees

Where an application fee, merchandise storage fee or destruction fee is established or assessed in connection with border measures to enforce an intellectual property right, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.

Sub-Section 4
Criminal Remedies

Article 12.63
Criminal Procedures and Penalties

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful infringements of rights to trademarks or copyright piracy on a commercial scale. Remedies available shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity. In appropriate cases, remedies available shall also include the seizure, forfeiture and destruction of the infringing goods and of any materials and implements the predominant use of which has been in the commission of the offence. Each Party may provide for criminal procedures and penalties to be applied in other cases of infringement of intellectual property rights, in particular where they are committed willfully and on a commercial scale.

2. Each Party shall treat willful importation of goods infringing rights to trademarks or pirated copyright goods on a commercial scale as unlawful activities subject to the criminal procedures and penalties.

Sub-Section 5
Enforcement in the Digital Environment

Article 12.64
Effective Action against Infringement in the Digital Environment

1. Each Party shall, subject to its available resources, take measures to curtail infringements of copyright and related rights and rights to trademarks in the digital environment, especially when notified by the other Party of a specific matter of such infringements in the territory of the former Party.

Note: For greater certainty, it is understood that such measures may include, but are not limited to, legislation, guidelines, policies, awareness campaigns, etc.

2. Each Party is encouraged to take appropriate steps to promote the adoption of measures to address infringements of copyright and related rights and trademarks occurring in the digital environment.

Section 10
Cooperation and Institutional Arrangement

Article 12.65
Cooperation

1. The Parties, recognizing the growing importance of protection of intellectual property in further promoting trade and investment between them and acknowledging the significant differences in capacity between them, in accordance with their respective laws and regulations and subject to their respective available resources, shall cooperate in the field of intellectual property. Cooperation activities and initiatives undertaken under this Chapter shall be on terms and conditions mutually confirmed between the Parties. Costs of cooperation under this Article shall be borne in an equitable manner as reasonably as possible.

2. For the purposes of paragraph 1, areas and forms of cooperation may include, but are not limited to:

(a) strengthening institutional capacity including training and exchanging of examiners of trademarks, industrial designs and patents;

(b) supporting Bangladesh's accession to and its implementation of the PCT and the Madrid Protocol;

(c) the field of information systems on trademarks, industrial designs and patents;

(d) exchanging information and best practices and sharing experiences on copyright and related rights, trademarks, geographical indications, industrial designs, patents and protection of plant varieties;

(e) further to subparagraph (d), other cooperation on the protection of plant varieties; and

(f) disseminating information and strengthening institutional capacity on the enforcement of intellectual property rights.

3. The dispute settlement procedures provided for in Chapter 21 shall not apply to this Article.

Article 12.66
Sub-Committee on Intellectual Property

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Intellectual Property (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) discussing any issues related to intellectual property with a view to enhancing the protection and enforcement of intellectual property rights in accordance with the provisions of this Chapter and to promoting efficient and transparent administration of the intellectual property system;

(c) further to subparagraph (b), exchanging views on the issues of geographical indications in accordance with paragraph 2 of Article 12.26;

(d) receiving notifications provided by Bangladesh, in accordance with paragraph 3 of Article 12.68, relating to the implementation of the provisions with the transition periods identified in Annex 9;

(e) reporting the findings and the outcome of discussions of the Sub-Committee to the Joint Committee; and

(f) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Section 11
Transition Periods

Article 12.67
Transitional Periods under the TRIPS Agreement

1. Nothing in this Chapter shall derogate from the rights of Bangladesh to avail itself of any applicable transitional period under the TRIPS Agreement that has been or may be agreed upon in the WTO, either before, on or after the date of entry into force of this Agreement.

2. During the transitional periods referred to in paragraph 1, Bangladesh shall not amend a measure to make it less consistent with the obligations under the provisions with the transitional periods, or adopt a new measure that is less consistent with those obligations than the relevant measures of Bangladesh that are in effect on the date of signature of this Agreement.

Article 12.68
Transition Periods

1. Noting Bangladesh's stage of development, and without prejudice to Article 12.67, Bangladesh may delay the implementation of specific provisions of this Chapter in accordance with Annex 9.

2. During the transition periods set out in Annex 9, Bangladesh shall not amend a measure to make it less consistent with the obligations under the provisions with the transition periods identified in that Annex, or adopt a new measure that is less consistent with those obligations than the relevant measures of Bangladesh that are in effect on the date of signature of this Agreement.

3. Bangladesh shall provide notifications to the Sub-Committee on its plans for and progress towards implementing the provisions with the transition periods identified in Annex 9, after the date of entry into force of this Agreement, as follows:

(a) a notification on the fifth anniversary of the date of entry into force of this Agreement;

(b) an annual notification on each anniversary after the fifth anniversary; and

(c) a notification six months before the expiration of any transition period.

4. Japan may request additional information regarding Bangladesh's progress towards implementing the provisions with the transition periods identified in Annex 9. Bangladesh shall promptly reply to such a request.

5. As soon as a transition period for any provision identified in Annex 9 expires, Bangladesh shall provide a notification to Japan of the measures it has taken to implement that provision.

6. If Bangladesh fails to provide a notification in accordance with paragraph 5, the matter shall be automatically placed on the agenda for the next meeting of the Sub-Committee.

Article 12.69
Dispute Settlement

1. Without prejudice to paragraph 1 of Article 64 of the TRIPS Agreement, for Bangladesh, the dispute settlement procedures provided for in Chapter 21 shall not apply to this Chapter, further to paragraph 3 of Article 12.65, for a period of five years from the date of entry into force of this Agreement, provided that Bangladesh engages in consultations with Japan in good faith and without unreasonable delay, and all of the following conditions are met:

(a) if Japan recognizes non-compliance by Bangladesh with any provisions of this Chapter and notifies it to Bangladesh, Bangladesh shall, within three months after the date of receipt of the notification, conduct investigations into the facts regarding the possible non-compliance and provide Japan with explanations of the facts;

(b) if, as a result of the explanations by Bangladesh under subparagraph (a), Japan considers that an improvement by Bangladesh is necessary to ensure compliance with this Chapter, Bangladesh shall make every effort through consultations with Japan to reach a mutually satisfactory solution. In such consultations, Bangladesh may make a request for cooperation to Japan; and

(c) Bangladesh shall provide Japan with periodic reports on the development of the mutually satisfactory solution under subparagraph (b).

2. In no case shall the five-year period specified in paragraph 1 be extended.

Chapter 13
Competition Policy

Article 13.1
Definitions

For the purposes of this Chapter:

(a) the term "anticompetitive activities" means any conduct or transaction that adversely affects competition and may be subject to penalties or other relief under the competition law of either Party;

(b) the term "competition authority" means:

(i) for Bangladesh, the Bangladesh Competition Commission, or its successor; and

(ii) for Japan, the Fair Trade Commission, or its successor.

(c) the term "competition law" means:

(i) for Bangladesh, the Competition Act, 2012 (Act No. 23 of 2012) and its implementing regulations, guidelines as well as any amendments thereto; and

(ii) for Japan, the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) and its implementing regulations as well as any amendments thereto.

Article 13.2
Competition Law, Competition Authorities and Anticompetitive Activities

1. Each Party shall maintain its competition law that proscribes anticompetitive activities, with the objective of promoting economic efficiency and consumer welfare through economic efficiency, and shall take appropriate measures with respect to these activities.

2. Each Party shall apply its competition law to all entities engaged in commercial activities in its Area. However, each Party may provide for certain exemptions from the application of its competition law provided that those exemptions shall be mentioned in its competition law and be based on public policy grounds or public interest grounds.

Note: For greater certainty, nothing in this paragraph shall be construed to preclude a Party from applying its competition law to commercial activities outside its borders that have anticompetitive effects within its jurisdiction.

3. Each Party shall endeavor to maintain an operationally independent competition authority which is responsible and competent for the effective enforcement of its competition law.

4. Each Party shall apply and enforce its competition law in a manner that does not discriminate on the basis of nationality.

Article 13.3
Procedural Fairness in Competition Law Enforcement

1. For the purposes of this Article, the term "enforcement proceeding" means an administrative or judicial proceeding following an investigation into the alleged violation of competition law.

2. Each Party shall implement administrative and judicial procedures in a fair manner to control anticompetitive activities in accordance with its relevant laws and regulations.

3. Each Party shall ensure that before it imposes a sanction or remedy against a person for violating its competition law, it affords that person:

(a) information about competition concerns regarding the sanction or remedy;

(b) a reasonable opportunity to be represented by that person or counsel; and

(c) a reasonable opportunity to be heard and present evidence in its defense, except that a competition authority may provide for the person to be heard and present evidence within a reasonable period of time after it imposes an interim sanction or remedy.

In particular, each competition authority shall afford that person a reasonable opportunity to present evidence or testimony in its defense, including: if applicable, to offer the analysis of a properly qualified expert, to cross-examine any testifying witness, and to review and rebut the evidence introduced in the enforcement proceeding.

Note: For greater certainty, for the purposes of this paragraph and paragraphs 5 and 6, the term "sanction" does not exclude orders or legal measures.

4. Each competition authority shall adopt or maintain written procedures pursuant to which its relevant investigations are conducted. If these investigations are not subject to definitive deadlines, the competition authority shall endeavor to conduct its investigations within a reasonable time frame.

5. Each Party shall adopt or maintain rules of procedure and evidence that apply to enforcement proceedings concerning alleged violations of its competition law and the determination of sanctions and remedies thereunder. These rules of procedure and evidence shall be applied equally to all parties to an enforcement proceeding.

6. Each Party shall provide a party to the enforcement proceeding that is subject to the imposition of a sanction or remedy under competition law with the opportunity to seek review of the sanction or remedy, including review of alleged substantive or procedural errors, before the competition authority or in a court or other independent tribunal as established and empowered under that Party's laws and regulations.

7. Each Party shall authorize its competition authority to resolve alleged violations voluntarily by mutual consent of the parties to the proceeding concerning the alleged violation with the approval of the competition authority in such manner as may be prescribed by the respective laws of each Party.

8. If a Party alleges a violation of its competition law, that Party shall be responsible for establishing the legal and factual basis for the alleged violation in an enforcement proceeding.

Note: Nothing in this paragraph shall prevent a Party from requiring that a person against whom such an allegation is made be responsible for establishing certain elements in defense of the allegation.

9. Each Party shall provide for the protection of business confidential information, and other information treated as confidential under its laws and regulations, obtained by that Party during the investigative process. If a Party uses or intends to use that information in an enforcement proceeding, that Party shall, if it is permissible under its laws and regulations and as appropriate, provide a procedure to allow the person under investigation timely access to information that is necessary to prepare an adequate defense to its allegations.

10. Each Party shall endeavor to ensure that its competition authority affords a person under investigation for possible violation of the competition law of that Party reasonable opportunity to consult with the competition authority with respect to significant legal, factual or procedural matters relating to the investigation.

Article 13.4
Private Rights of Action

1. For the purposes of this Article, the term “private right of action” means the right of a person to seek redress, including injunctive, monetary or other remedies, from a court or other independent tribunal for injury to that person’s business or property caused by a violation of competition law, either independently or following a finding of violation by a competition authority.

2. Recognizing that a private right of action is an important supplement to the public enforcement of competition law, each Party shall adopt or maintain law or other measures that provide an independent private right of action.

3. If a Party does not adopt or maintain law or other measures that provide an independent private right of action, that Party shall adopt or maintain law or other measures that provide a right that allows a person:

(a) to request that the competition authority initiate an investigation into an alleged violation of competition law; and

(b) to seek redress from a court or other independent tribunal as prescribed by the law following a finding of violation by the competition authority.

4. Each Party shall ensure as may be prescribed by the law that a right provided pursuant to paragraph 2 or 3 is available to a person of the other Party on terms that are no less favorable than those available to its own persons.

5. A Party may establish reasonable criteria for the exercise of any rights it creates or maintains in accordance with this Article.

Article 13.5
Cooperation

1. The Parties recognize the importance of cooperation and coordination between their respective competition authorities to foster effective competition law enforcement. Accordingly, each Party shall:

(a) cooperate in the area of competition policy by exchanging information on the development of competition policy; and

(b) cooperate, as appropriate, on issues of competition law enforcement, including through notification, consultation and the exchange of information.

2. A Party's competition authority may consider entering into a cooperation arrangement with the competition authority of the other Party that sets out terms of cooperation.

3. The Parties agree to cooperate in a manner compatible with their respective laws, regulations and common interests, and within their reasonably available resources.

Article 13.6
Technical Cooperation

Recognizing that the Parties can benefit by sharing their diverse experience in developing, applying and enforcing competition law and in developing and implementing competition policies, the Parties shall consider undertaking mutually determined technical cooperation activities, subject to available resources, including:

(a) providing advice or training on relevant issues, including through the exchange of officials;

(b) exchanging information and experiences on competition advocacy, including ways to promote a competition culture; and

(c) assisting the other Party as it implements its competition law.

Article 13.7
Consumer Protection

1. The Parties recognize the importance of consumer protection policy and enforcement to creating efficient and competitive markets and enhancing consumer welfare.

2. For the purposes of this Article, the term "fraudulent and misleading commercial activities" means those fraudulent and misleading commercial practices that cause actual harm to consumers, or that pose an imminent threat of such harm if not prevented, for example:

(a) a practice of making misrepresentations of material fact, including implied factual misrepresentations;

(b) advertising goods or services for supply without intention or reasonable capability to supply;

(c) a practice of failing to deliver products or provide services to consumers after the consumers are charged; or

(d) a practice of charging or debiting consumers' financial, telephone or other accounts without authorization as may be prescribed by the law.

3. Each Party shall adopt or maintain consumer protection laws or other laws or regulations that proscribe fraudulent and misleading commercial activities.

Note: For greater certainty, fraudulent and misleading commercial activities can be proscribed by civil or criminal laws or regulations a Party adopts or maintains.

4. The Parties recognize that fraudulent and misleading commercial activities increasingly transcend national borders and that cooperation and coordination between the Parties is desirable.

5. Accordingly, the Parties shall promote, as appropriate, cooperation and coordination on matters of mutual interest related to fraudulent and misleading commercial activities, including in the enforcement of their consumer protection laws.

6. The Parties shall endeavor to cooperate and coordinate on the matters set out in this Article through the relevant national public bodies or officials responsible for consumer protection policy, laws or enforcement, as determined by each Party, in a manner compatible with their respective laws, regulations and common interests, and within their reasonably available resources.

Article 13.8
Transparency

1. The Parties recognize the value of making their competition enforcement policies as transparent as possible.

2. Each Party shall endeavor to maintain and update its public information concerning its competition law, policies and enforcement activities through links on its official websites consolidated into a single portal that is publicly accessible, recognizing the value of transparency of competition law, policies and enforcement activities.

3. On request of the other Party, a Party shall make available to the requesting Party public information concerning:

(a) its competition law enforcement policies and practices; and

(b) exemptions and immunities to its competition law, provided that the request specifies the particular good or service and market of concern and includes information explaining how the exemption or immunity may hinder trade or investment between the Parties.

4. Each Party shall ensure that a final decision finding a violation of its competition law is made in writing and sets out, in administrative matters, findings of fact and the reasoning, including legal and, if applicable, economic analysis, on which the decision is based.

5. Each Party shall further ensure that a final decision referred to in paragraph 4 and any order implementing that decision are published, or if publication is not practicable, are otherwise made available to interested persons and the other Party. Each Party shall ensure that the version of the decision or order that is made available to the public does not include confidential information that is protected from public disclosure by its law.

Article 13.9
Consultations

In order to foster understanding between the Parties, or to address specific matters that arise under this Chapter, including the content of administrative or judicial enforcement of competition law, on request of the other Party, a Party shall enter into consultations with the requesting Party. In its request, the requesting Party shall indicate, if relevant, how the matter affects trade or investment between the Parties. The Party addressed shall accord full and sympathetic consideration to the concerns of the requesting Party.

Article 13.10
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 14
Subsidies

Article 14.1
Principles

The Parties recognize that subsidies may be granted by a Party when they are necessary to achieve public policy objectives. However, certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of liberalization of trade and investment. In principle, subsidies should not be granted by a Party when it finds that they have or could have a significant negative effect on trade or investment between the Parties.

Article 14.2
Definitions

For the purposes of this Chapter:

(a) the term "economic activities" means those activities pertaining to the offering of goods and services in a market;

(b) the term "specific subsidy" means a subsidy which is determined *mutatis mutandis* to be specific in accordance with Article 2 of the Agreement on Subsidies and Countervailing Measures; and

(c) the term "subsidy" means a measure which fulfills *mutatis mutandis* the conditions set out in paragraph 1 of Article 1 of the Agreement on Subsidies and Countervailing Measures, irrespective of whether the recipients of the subsidy deal in goods or services.

Article 14.3
Scope

1. This Chapter shall apply to specific subsidies to the extent they are related to economic activities.

Note: For greater certainty, education provided under the domestic educational system of each Party shall be considered as a non-economic activity.

2. This Chapter shall not apply to subsidies granted to enterprises entrusted by the government with the provision of services to the general public for public policy objectives. Such exceptions from the rules on subsidies shall be transparent and shall not go beyond their targeted public policy objectives.

3. This Chapter shall not apply to subsidies granted to compensate the damage caused by natural disasters or other exceptional occurrences.

Note: For greater certainty, the term "other exceptional occurrences" does not exclude pandemic.

4. Articles 14.4 and 14.5 shall not apply to subsidies, the total amounts or the budgets for which are less than 450,000 special drawing rights (hereinafter referred to as "SDR") per recipient or sector for a period of three consecutive years.

5. This Chapter shall not apply to subsidies related to trade in goods covered by Annex 1 to the Agreement on Agriculture, and subsidies related to trade in fish, fish products and forestry products.

6. Article 14.6 shall not apply to subsidies granted temporarily to respond to a national or global economic emergency. Such subsidies shall be targeted, economical, effective and efficient in order to remedy the identified temporary national or global economic emergency.

7. This Chapter shall not apply to subsidies related to audio-visual services.

8. Article 14.6 shall not apply to subsidies granted by local governments of each Party. In fulfilling its obligations under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure the observance of the provisions of this Chapter by local governments of that Party.

9. In the event of any inconsistency between this Chapter and Chapter 7, Chapter 7 shall prevail to the extent of the inconsistency.

Article 14.4
Notification

1. Each Party shall notify the other Party in the English language of the legal basis, form, amount or budget for subsidies and, where possible, the name of the recipient of any specific subsidy granted or maintained by the former Party, every two years from the date of entry into force of this Agreement.

Note: For the purposes of this paragraph, in the case of subsidies which have previously been notified, the information provided in updated notifications may be limited to indicating any modifications, or the absence thereof, from the previous notification.

2. If either Party makes publicly available on an official website the information specified in paragraph 1, the notification pursuant to that paragraph shall be deemed to have been made. If either Party notifies subsidies pursuant to paragraph 2 of Article 25 of the Agreement on Subsidies and Countervailing Measures, the Party shall be considered to have met the requirement of paragraph 1 with respect to such subsidies.

3. With regard to subsidies related to services, this Article shall only apply to the following sectors:

(a) architectural and engineering services;

(b) banking services;

(c) computer services;

(d) construction services;

(e) energy services;

(f) environmental services;

(g) express delivery services;

(h) insurance services;

(i) telecommunications services; and

(j) transport services.

Article 14.5
Consultations

1. In the event that either Party considers that a subsidy of the other Party has or could have a significant negative effect on trade or investment between the Parties, the former Party may submit a request for consultations in writing. The Parties shall enter into consultations with a view to resolving the matter, provided that the request includes an explanation of how the subsidy has or could have a significant negative effect on trade or investment between the Parties.

2. During the consultations referred to in paragraph 1, the Party receiving the request for consultations shall consider providing relevant information on the subsidy, on request of the other Party, such as:

(a) the legal basis of the subsidy and policy objective or purpose of the subsidy;

(b) the form of the subsidy such as a grant, loan, guarantee, repayable advance, equity injection or tax concession;

(c) dates and duration of the subsidy and any other time limits attached to it, including the date of inception of provision of the subsidy;

(d) eligibility requirements of the subsidy;

(e) the total amount or the annual amount budgeted for the subsidy and the possibility of limiting the subsidy;

(f) where possible, the recipient of the subsidy; and

(g) any other information, including statistical data, permitting an assessment of the effects of the subsidy on trade or investment between the Parties.

3. To facilitate the consultations referred to in paragraph 1, the Party receiving the request for consultations shall provide the other Party with relevant information on the subsidy in question in writing no later than 90 days after the date of receipt of the request for consultations.

4. In the event that any information specified in paragraph 2 is not provided by the Party receiving the request for consultations, that Party shall provide a written response which includes the explanation for the absence of such information no later than 90 days after the date of receipt of the request for consultations.

Article 14.6
Prohibited Subsidies

The following subsidies of a Party that have or could have a significant negative effect on trade or investment between the Parties shall be prohibited:

(a) legal or other arrangements whereby a government or a public body is responsible for guaranteeing debts or liabilities of an enterprise, without any limitation as to the amount and duration of such guarantee; and

(b) subsidies for restructuring an ailing or insolvent enterprise without the enterprise having prepared a credible restructuring plan. Such a restructuring plan shall be prepared within a reasonable period of time after such enterprise have received temporary liquidity support. The restructuring plan shall be based on realistic assumptions with a view to ensuring the return to long-term viability of the ailing or insolvent enterprise within a reasonable period of time. The enterprise itself or its owners shall contribute significant funds or assets to the costs of restructuring.

Note: For greater certainty, nothing in this Article shall prevent either Party from providing subsidies by way of temporary liquidity support in the form of loan guarantees or loans limited to the amount needed to keep the enterprise in business for the time necessary to prepare a restructuring or liquidation plan.

Article 14.7
Use of Subsidies

Each Party shall endeavor to ensure that enterprises use subsidies only for the specific purpose for which the subsidies were granted.

Chapter 15
State-Owned Enterprises and Designated Monopolies

Article 15.1
Objectives

The Parties recognize the importance of ensuring that state-owned enterprises and designated monopolies do not adopt or maintain anti-competitive practices affecting trade between the Parties, insofar as the application of the provision of this Chapter does not obstruct the performance, in law or in fact, of the particular public tasks or public service obligations assigned to them.

Article 15.2
Definitions

For the purposes of this Chapter:

(a) the term "Arrangement" means the Arrangement on Officially Supported Export Credits, developed within the framework of the Organisation for Economic Co-operation and Development (hereinafter referred to as "OECD") or a successor undertaking, whether developed within or outside of the OECD framework, that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of January 1, 1979;

(b) the term "commercial activities" means activities which an enterprise undertakes with an orientation towards profit-making and which result in the production of a good or the supply of a service, which will be sold to a consumer in the relevant market in quantities and at prices determined by the enterprise;

Note: For greater certainty, activities undertaken by an enterprise which operates on a non-profit basis or a cost-recovery basis are not activities undertaken with an orientation towards profit-making.

(c) the term "commercial considerations" means considerations of price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of a privately-owned enterprise operating in the relevant business or industry;

(d) the term "designate a monopoly" means to establish or authorize a monopoly, or to expand the scope of a monopoly to cover an additional good or service;

(e) the term "designated monopoly" means an entity, including a consortium or a government agency, that in a relevant market in the Area of a Party is designated as the sole supplier or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant;

(f) the term "public service mandate" means a government mandate pursuant to which a state-owned enterprise makes available a service, directly or indirectly, to the general public in its Area;

Note: For greater certainty, a service to the general public includes:

(a) the distribution of goods; and

(b) the supply of general infrastructure services that includes, but not limited to, public utility services such as transport, electricity, gas and water supply.

(g) the term "service supplied in the exercise of governmental authority" means a service supplied in the exercise of governmental authority as defined in the GATS and, if applicable, in the Annex on Financial Services to the GATS; and

(h) the term "state-owned enterprise" means an enterprise that is principally engaged in commercial activities in which a Party:

(i) directly owns more than 50 percent of the share capital;

(ii) controls, through ownership interests, the exercise of more than 50 percent of the voting rights;

(iii) holds the power to appoint a majority of members of the board of directors or any other equivalent management body; or

(iv) has the power to legally direct the actions of the enterprise or otherwise exercises an equivalent degree of control in accordance with its laws and regulations.

Article 15.3
Scope

1. This Chapter shall apply to state-owned enterprises and designated monopolies, engaged in commercial activities. Where they engage both in commercial and in non-commercial activities, only the commercial activities shall be covered by this Chapter.

2. This Chapter shall apply to state-owned enterprises and designated monopolies at all levels of government.

3. This Chapter shall not apply to government procurement.

4. This Chapter shall not apply to any service supplied in the exercise of governmental authority.

5. This Chapter shall not apply to a state-owned enterprise or a designated monopoly, if in any one of the three previous consecutive fiscal years the annual revenue derived from the commercial activities of the enterprise or monopoly concerned was less than 200 million SDR.

6. Article 15.6 shall not apply with respect to the supply of financial services by a state-owned enterprise pursuant to a government mandate, if that supply of financial services:

(a) supports exports or imports, provided that those financial services are:

(i) not intended to displace commercial financing; or

(ii) offered on terms no more favorable than those that could be obtained for comparable financial services in the commercial market;

(b) supports private investment outside the Area of the Party, provided that those financial services are:

(i) not intended to displace commercial financing; or

(ii) offered on terms no more favorable than those that could be obtained for comparable financial services in the commercial market; or

(c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.

7. Article 15.6 shall not apply to the sectors set out in paragraph 2 of Article 7.1.

Article 15.4
Relation to the WTO Agreement

The Parties affirm their rights and obligations under paragraphs 1 through 3 of Article XVII of the GATT 1994, the Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994, as well as paragraphs 1, 2 and 5 of Article VIII of the GATS.

Article 15.5
General Provisions

1. Without prejudice to the rights and obligations of each Party under this Chapter, nothing in this Chapter shall prevent a Party from establishing or maintaining a state-owned enterprise or designating a monopoly.

2. Neither Party shall require or encourage a state-owned enterprise or a designated monopoly to act in a manner inconsistent with this Chapter.

Article 15.6
Non-Discriminatory Treatment and Commercial Considerations

1. Each Party shall ensure that each of its state-owned enterprises and designated monopolies, when engaging in commercial activities:

(a) acts in accordance with commercial considerations in its purchase or sale of a good or service, except to fulfill any terms of its public service mandate that are not inconsistent with subparagraph (b) or (c);

(b) in its purchase of a good or service:

(i) accords to a good or service supplied by an enterprise of the other Party treatment no less favorable than that it accords to a like good or a like service supplied by its own enterprises or enterprises of a non-Party; and

(ii) accords to a good or service supplied by an enterprise that is an investment of an investor of the other Party in its Area treatment no less favorable than that it accords to a like good or a like service supplied by enterprises in the relevant market in its Area that are investments of its own investors or investors of a non-Party; and

(c) in its sale of a good or service:

(i) accords to an enterprise of the other Party treatment no less favorable than that it accords to its own enterprises or enterprises of a non-Party; and

(ii) accords to an enterprise that is an investment of an investor of the other Party in its Area treatment no less favorable than that it accords to enterprises in the relevant market in its Area that are investments of its own investors or investors of a non-Party.

Note: This paragraph shall not apply with respect to the purchase or sale of shares, stock or other forms of equity by a state-owned enterprise or a designated monopoly as a means of its equity participation in another enterprise.

2. Each Party shall ensure that each of its designated monopolies does not use its monopoly position to engage in, either directly or indirectly, including through its dealings with its parent, subsidiaries or other entities the Party or the designated monopoly owns, anticompetitive practices in a non-monopolized market in its Area that negatively affect trade or investment between the Parties.

Note: For greater certainty, a Party may comply with the requirements of this paragraph through the enforcement or implementation of its generally applicable competition law, its economic regulatory laws and regulations or other appropriate measures.

3. Subparagraphs 1(b) and (c) shall not preclude a state-owned enterprise or a designated monopoly from:

(a) purchasing or selling goods or services on different terms or conditions, including those relating to price, provided that such different terms or conditions are made in accordance with commercial considerations; or

(b) refusing to purchase or sell goods or services, provided that such refusal is made in accordance with commercial considerations.

Article 15.7
Regulatory Framework

1. The Parties respect and shall endeavor to follow relevant international standards including, *inter alia*, the OECD Guidelines on Corporate Governance of State-Owned Enterprises.

2. Each Party shall endeavor to ensure that any regulatory body or any other body exercising a regulatory function that the Party establishes or maintains is independent from, and not accountable to, any of the enterprises regulated by that body, and acts impartially in like circumstances with respect to all enterprises regulated by that body, including state-owned enterprises and designated monopolies.

Note: For greater certainty, the impartiality with which the body exercises its regulatory functions is to be assessed by reference to a general pattern or practice of that body.

3. Each Party shall apply its laws and regulations to state-owned enterprises and designated monopolies in a consistent and non-discriminatory manner.

Article 15.8
Information Exchange

1. Each Party shall provide to the other Party, or otherwise make publicly available on an official website, a list of its state-owned enterprises, at the central level of government, no later than six months after the date of entry into force of this Agreement, and thereafter shall update the list annually.

Note: For the purposes of this paragraph, the term "the central level of government" means:

(a) for Bangladesh, the Government of Bangladesh; and

(b) for Japan, the Government of Japan.

2. Each Party shall promptly notify the other Party of, or otherwise make publicly available on an official website, the designation of a monopoly and the terms of its designation.

3. A Party which has a reason to believe that its interests under this Chapter are being adversely affected by the commercial activities of a state-owned enterprise or a designated monopoly (hereinafter referred to in this Article as "the entity") of the other Party may request the other Party in writing to provide information on the commercial activities of the entity related to the carrying out of the provisions of this Chapter in accordance with paragraph 4.

4. The requested Party shall provide the following information, provided that the request includes an explanation of how the activities of the entity may be affecting the interests of the requesting Party under this Chapter and indicates which of the following information shall be provided:

(a) the organizational structure, and the composition of the board of directors or any other equivalent management body, of the entity;

(b) the percentage of shares that the requested Party, its state-owned enterprises or its designated monopolies cumulatively own, and the percentage of voting rights that they cumulatively hold, in the entity;

(c) a description of any special shares or special voting or other rights that the requested Party, its state-owned enterprises or its designated monopolies hold, where such rights are different from those attached to the general common shares of the entity;

(d) a description of the government departments or public bodies which regulate the entity, a description of the reporting requirements imposed on the entity by those departments or public bodies, and the rights and practices, where possible, of those departments or public bodies with respect to the appointment, dismissal or remuneration of senior executives and members of the board of directors or any other equivalent management body of the entity;

(e) annual revenue and total assets of the entity over the most recent three-year period for which information is available;

(f) any exemptions, immunities and related measures from which the entity benefits under the laws and regulations of the requested Party; and

(g) any additional information regarding the entity that is publicly available, including annual financial reports, third party audits and financial support by the government.

5. When a Party provides written information pursuant to a request under this Article and informs the requesting Party that it considers the information to be confidential, the requesting Party shall not disclose the information without the prior consent of the Party providing the information.

6. The requested Party shall endeavor to provide the information requested pursuant to paragraph 4 no later than two months after the date of that request.

Article 15.9
Technical Cooperation

The Parties shall, where appropriate and subject to available resources, engage in mutually agreed technical cooperation activities, including:

(a) exchanging information regarding the Parties' experiences in improving the corporate governance and operations of their state-owned enterprises;

(b) sharing best practices on policy approaches to ensure a level playing field between state-owned and privately-owned enterprises, including policies related to competitive neutrality; and

(c) organizing international seminars, workshops, training or any other appropriate forum for sharing technical information and expertise related to the corporate governance and operations of state-owned enterprises.

Chapter 16
Improvement of the Business Environment

Article 16.1
Basic Principles

1. Each Party shall, in accordance with its laws and regulations, take appropriate measures to further improve the business environment for the juridical persons of the other Party conducting business activities in the Area of the former Party.

2. The Parties shall, in accordance with their respective laws and regulations, promote cooperation to further improve the business environment in the respective Parties.

Article 16.2
Sub-Committee on Improvement of the Business Environment

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Improvement of the Business Environment (hereinafter referred to in this Chapter as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing findings reported by a Liaison Office on Improvement of the Business Environment (hereinafter referred to in this Chapter as "the Liaison Office") to be designated by each Party in accordance with Article 16.3;

(b) discussing, and seeking ways to resolve in a timely manner, issues related to the business environment on its own initiative or based on the findings reported by the Liaison Office;

(c) reporting its findings and making recommendations, including those on measures that should be taken by the Parties, to the Parties;

(d) reviewing, where appropriate, the measures taken by the Parties related to such recommendations referred to in subparagraph (c);

(e) making available to the public, in a mutually determined manner, the recommendations referred to in subparagraph (c) and the results of the review referred to in subparagraph (d);

(f) cooperating, in an appropriate manner, with other Sub-Committees established under this Agreement, with a view to avoiding unnecessary duplication of works. The forms of such cooperation may include:

(i) informing the results of its consideration to such other Sub-Committees;

(ii) seeking opinions from such other Sub-Committees;

(iii) inviting to the Sub-Committee the members of such other Sub-Committees; and

(iv) if appropriate, transferring the relevant issues to such other Sub-Committees;

(g) reporting in a timely manner the findings and recommendations referred to in subparagraph (c) to the Joint Committee; and

(h) carrying out other functions as may be delegated by the Joint Committee.

3. The issues to be discussed by the Sub-Committee may include:

(a) improvement of transparency in business related rules, regulations, administrative procedures and administrative decisions;

(b) measures to simplify and expedite administrative procedures;

(c) ways to facilitate business activities in the Parties; and

(d) other issues related to the business environment.

4. The Sub-Committee shall be composed of representatives of the Governments of the Parties including officials of relevant Ministries or Agencies in charge of the issues to be discussed. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 16.3
Liaison Office

1. Each Party shall designate and maintain the Liaison Office for the purposes of this Chapter.

2. The functions of the Liaison Office designated by each Party shall be:

(a) receiving complaints and inquiries from the juridical persons of the other Party with respect to the laws, regulations and other measures of the former Party which may adversely affect the business activities of the juridical persons;

(b) transmitting the complaints and inquiries referred to in subparagraph (a) to the relevant authorities of the former Party;

(c) seeking responses from the relevant authorities of the former Party referred to in subparagraph (b) within a reasonable period of time, if appropriate, in writing with sufficient explanations, reasons and legal basis, if any;

(d) transmitting the responses referred to in subparagraph (c) to the juridical persons referred to in subparagraph (a);

(e) providing the juridical persons referred to in subparagraph (a) with necessary information and advice in collaboration with the relevant authorities of the former Party; and

(f) reporting the findings to the Sub-Committee.

3. Each Party may designate an entity located in the other Party that will facilitate the communications between the Liaison Office of the other Party and the juridical persons of the former Party.

4. Paragraphs 2 and 3 shall not be construed to prevent or restrict any contacts made by the juridical persons of a Party directly to the relevant authorities of the other Party.

Article 16.4
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 17
Labor

Article 17.1
Right to Regulate and Levels of Protection

1. Recognizing the right of each Party to determine its sustainable development policies and national economic priorities, to establish its own levels of domestic labor protection, and to adopt or modify accordingly its relevant laws and regulations, consistently with its commitments to the Conventions and Protocols of the International Labour Organization (hereinafter referred to as "ILO"), including the fundamental ILO Conventions, to which the Party is a party, each Party shall strive to ensure that its laws, regulations and related policies provide high levels of labor protection and shall strive to continue to improve those laws and regulations and their underlying levels of protection.

2. The Parties shall not encourage trade or investment by relaxing or lowering the levels of protection provided by their respective labor laws and regulations. To that effect, the Parties shall strive not to waive or otherwise derogate from those laws and regulations.

3. The Parties acknowledge that their respective labor laws and regulations should not constitute a means of arbitrary or unjustifiable discrimination, or a disguised restriction on trade or investment.

Article 17.2
Statement of Shared Commitments

1. The Parties recognize full and productive employment and decent work for all, as one of key elements to respond to economic, labor and social challenges. The Parties further recognize the importance of promoting the development of international trade in a way that is conducive to achieve full and productive employment and decent work for all. In this context, the Parties shall exchange views and information on labor issues of mutual interest in the meetings of the Sub-Committee on Labor established pursuant to Article 17.4.

2. The Parties reaffirm their respective commitments with regard to the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up (1998), as amended in 2022. Accordingly, the Parties shall respect, promote and realize in their respective laws, regulations and practices, the internationally recognized principles concerning the fundamental rights at work, which are:

(a) the freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labor;

(c) the effective abolition of child labor;

(d) the elimination of discrimination in respect of employment and occupation; and

(e) a safe and healthy working environment.

3. Each Party reaffirms its commitments to effectively implement, in its laws, regulations and practices, the ILO Conventions it has ratified.

4. The Parties recognize that the violation of the internationally recognized principles concerning the fundamental rights at work referred to in paragraph 2 cannot be invoked or otherwise used as a legitimate comparative advantage, and that labor standards should not be used for protectionist trade purposes.

Article 17.3
Forced and Compulsory Labor

Recognizing the goal of eliminating all forms of forced or compulsory labor, including forced or compulsory child labor, the Parties reaffirm their commitments to respect, promote and realize the principles of the fundamental ILO Conventions on forced and compulsory labor to which the Parties are parties.

Article 17.4
Sub-Committee on Labor

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Labor (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter and, when necessary, making appropriate recommendations to the Joint Committee;

(b) considering any other matter related to this Chapter as the Parties may decide;

(c) carrying out other functions as may be delegated by the Joint Committee;

(d) seeking solutions to resolve differences between the Parties as to the interpretation or application of this Chapter; and

(e) facilitating public awareness of the implementation of this Chapter in a mutually determined manner.

3. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 17.5
Contact Points

Each Party shall, upon entry into force of this Agreement, designate a contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

Article 17.6
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 18
Environment

Article 18.1
Right to Regulate and Levels of Protection

1. Recognizing the right of each Party to determine its sustainable development policies and priorities, to establish its own levels of domestic environmental protection, and to adopt or modify accordingly its relevant laws and regulations, consistently with its commitments to the internationally recognized standards and international agreements to which the Party is a party, each Party shall strive to ensure that its laws, regulations and related policies provide adequate levels of environmental protection and shall strive to seek to improve those laws and regulations and their underlying levels of protection.

2. The Parties shall not encourage trade or investment by relaxing or lowering the levels of protection provided by their respective environmental laws and regulations. To that effect, the Parties shall strive not to waive or otherwise derogate from those laws and regulations or fail to effectively enforce them.

3. The Parties shall not use their respective environmental laws and regulations in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade.

Article 18.2
Statement of Shared Commitments

1. The Parties stress the importance of multilateral environmental agreements, in particular those to which both Parties are parties, as a means of multilateral environmental governance for the international community to address global or regional environmental challenges. The Parties further stress the importance of achieving mutual supportiveness between trade and environment. In this context, the Parties shall exchange views and information on trade-related environmental matters of mutual interest in the meetings of the Sub-Committee on Environment established pursuant to Article 18.5, and as appropriate in other fora.

2. Each Party reaffirms its commitments to effectively implement, in its laws, regulations and practices, the multilateral environmental agreements to which the Party is a party.

3. Each Party shall exchange information with the other Party regarding ratification, acceptance or approval of, or accession to, the multilateral environmental agreements, including their amendments, which each Party considers appropriate to be bound by.

4. The Parties recognize the importance of achieving the ultimate objective of the United Nations Framework Convention on Climate Change, done at New York on May 9, 1992 (hereinafter referred to as "UNFCCC"), in order to address the urgent threat of climate change, and the role of trade to that end. The Parties reaffirm their commitments to effectively implement the UNFCCC and the Paris Agreement, done at Paris on December 12, 2015, by the Conference of the Parties to the UNFCCC at its 21st session. The Parties commit to working together to take actions to address climate change towards achieving the ultimate objective of the UNFCCC and the purpose of the Paris Agreement.

5. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures to implement the multilateral environmental agreements to which the Party is a party, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade.

Article 18.3
Transparency

Each Party shall ensure that any measure of general application pursuing the objectives of this Chapter is administered in a transparent manner, in accordance with its laws and regulations and the provisions of Chapter 19, including by providing the public with reasonable opportunities and sufficient time to comment as may be applicable, and by publishing such measures.

Article 18.4
Cooperation

Recognizing the importance of cooperation on trade-related and investment-related aspects of environmental policies in order to achieve the objectives of this Agreement, the Parties may *inter alia*:

(a) cooperate at bilateral or multilateral level in the fields of environmental protection including through appropriate international organizations or bodies in which both Parties participate;

(b) cooperate on evaluating the mutual impact between trade and environment as well as on identifying ways to enhance, prevent or mitigate such impact, taking into account the results of the monitoring and assessment carried out by the Parties;

(c) cooperate to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement, including through the exchange of information;

(d) cooperate on labelling schemes, including through the exchange of information on eco-labels;

(e) cooperate to promote corporate social responsibility on environmental issues;

(f) cooperate to benefit from the establishment of predictable, fair and competitive markets that respect the environment;

(g) cooperate on trade and investment-related aspects of multilateral environmental agreements, including through the exchange of views and information on the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington on March 3, 1973, and the Convention on Biological Diversity, done at Rio de Janeiro on June 5, 1992 and its protocols, and through technical and customs cooperation;

(h) cooperate on trade-related aspects of the international climate change regime, including on means to promote low-carbon technologies, other climate-resilient and climate-friendly technologies and energy efficiency;

(i) cooperate to promote the conservation and sustainable use of biological diversity, to protect and restore terrestrial, marine and other aquatic ecosystems, as well as to combat illegal trade in endangered species of wild fauna and flora;

(j) cooperate to promote the conservation and sustainable management of forests and trade in legally harvested timber, timber and non-timber products, as well as to combat illegal logging;

(k) cooperate, bilaterally or through appropriate international organizations or bodies in which both Parties participate, to promote sustainable fishing and aquaculture practices and trade in legally obtained fisheries resources, as well as to combat illegal, unreported and unregulated fishing;

(l) cooperate, bilaterally or through appropriate international organizations or bodies in which both Parties participate, to protect human health and the environment by controlling the transboundary movement of hazardous waste and their disposal;

(m) cooperate to promote efficient and sustainable production, use and recycling of resources as part of more circular economies to help reduce the need to create new sources of goods while respecting each Party's domestic laws, regulations and policies; and

(n) cooperate to promote, where needed, technological innovation, improved standards, compliance, sustainability, capacity building and technology transfer in the fields of environmental protection of the other Party.

Article 18.5
Sub-Committee on Environment

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Environment (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Chapter and, when necessary, making appropriate recommendations to the Joint Committee;

(b) considering any other matter related to this Chapter as the Parties may decide;

(c) carrying out other functions as may be delegated by the Joint Committee; and

(d) seeking solutions to resolve differences between the Parties as to the interpretation or application of this Chapter.

3. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

4. The Sub-Committee will pursue coherence and cooperation between its work and the activities of relevant multilateral environmental organizations or bodies.

Article 18.6
Contact Points

Each Party shall, upon entry into force of this Agreement, designate a contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

Article 18.7
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 19
Transparency

Article 19.1
Publication

1. Each Party shall promptly publish, or otherwise make publicly available, including on the Internet where feasible, its laws, regulations, procedures, administrative rulings in accordance with its laws and regulations and judicial decisions of general application as well as international agreements to which the Party is a party, with respect to any matter covered by this Agreement.

2. To the extent possible, each Party shall publish, or otherwise make readily available any such laws, regulations, procedures and administrative rulings of general application in accordance with its laws and regulations with respect to any matter covered by this Agreement that it proposes to adopt.

3. Each Party shall, in accordance with its laws and regulations and to the extent possible, maintain public comment procedures concerning any such laws, regulations, procedures and administrative rulings of general application with respect to any matter covered by this Agreement that it proposes to adopt.

Article 19.2
Enquiries

1. Each Party shall make easily available to the public the names and addresses of the competent authorities responsible for laws, regulations, procedures and administrative rulings referred to in paragraph 1 of Article 19.1.

2. Each Party shall, on request of the other Party, within a reasonable period of time, respond to specific questions from, and provide information to, that other Party with respect to matters referred to in paragraph 1 of Article 19.1, in the English language.

Article 19.3
Administrative Proceedings

1. Upon receiving an application submitted by a person who seeks an administrative decision which pertains to or affects the implementation and operation of this Agreement, the competent authorities of a Party shall, in accordance with the laws and regulations of that Party:

(a) inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete in accordance with the laws and regulations of that Party, taking into account the established standard period of time referred to in paragraph 3; and

(b) provide, within a reasonable period of time, information concerning the status of the application, on request of the applicant.

2. The competent authorities of a Party shall, in accordance with the laws and regulations of that Party, establish criteria for reviewing the application referred to in paragraph 1. The competent authorities shall make such criteria:

(a) as specific as possible; and

(b) publicly available except when it would extraordinarily raise administrative difficulties for that Party.

3. For the purpose of reviewing the applications referred to in paragraph 1, the competent authorities of a Party shall, in accordance with the laws and regulations of that Party:

(a) endeavor to establish standard periods of time between the receipt of the applications and the administrative decisions taken in response to the applications; and

(b) make publicly available such periods of time, if established.

4. The competent authorities of a Party shall, in accordance with the laws and regulations of that Party, prior to any final decision which imposes obligations on or restricts legal rights of a person, provide that person with:

(a) a reasonable notice, including a description of the nature of the measure, specific provisions upon which such measure will be based, and the facts which may be a cause of taking such measure; and

(b) a reasonable opportunity to present facts and arguments in support of position of such person,

provided that time, nature of the measure and public interest permit.

Article 19.4
Review and Appeal

1. Each Party shall maintain administrative or judicial tribunals or procedures for the purpose of prompt review and, where warranted, correction of administrative actions regarding matters covered by this Agreement. Such tribunals or procedures shall be impartial and independent of the authorities entrusted with the administrative enforcement of such actions.

2. Each Party shall ensure that the parties in any such tribunals or procedures are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided in its laws and regulations, that such decision is implemented by the relevant authorities with respect to the administrative action at issue.

Article 19.5
Measures against Corruption

1. Each Party reaffirms its rights and obligations under international agreements to which both Parties are parties, including the United Nations Convention against Corruption, done at New York on October 31, 2003.

2. Each Party shall adopt or maintain legislative and other measures in accordance with its laws and regulations as may be necessary to prevent, combat and eradicate corruption of its public officials regarding matters covered by this Agreement.

3. Each Party shall take appropriate measures, within its means and in accordance with fundamental principles of its legal system, to promote the active participation of individuals and groups outside the public sector, such as enterprises, civil society, non-governmental organizations and community-based organizations, in preventing, combatting and eradicating corruption in matters affecting international trade or investment, and to raise public awareness regarding the existence, causes and gravity of corruption, and the threat posed by it. To this end, a Party may, for example:

(a) enhance the transparency of and promote the contribution of the public to decision-making processes;

(b) ensure that the public has effective access to information;

(c) undertake public information activities that contribute to non-tolerance of corruption, as well as public education programs, including school and university curricula; and

(d) respect, promote and protect the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:

(i) for respect of the rights or reputations of others; or

(ii) for the protection of national security or *ordre public* or of public health or morals.

Chapter 20
Cooperation

Article 20.1
Basic Principles

1. The Parties shall, in accordance with their respective laws and regulations, promote cooperation under this Agreement for their mutual benefit, in order to further liberalize trade and investment between the Parties and to promote sustainable development of the Parties. For this purpose, the Parties shall enhance further cooperation between their Governments, and encourage and facilitate mutual cooperation between relevant entities of the Parties, one or both of whom are entities other than the Governments of the Parties, in the following fields:

(a) trade and investment;

(b) infrastructure, construction and urban development;

(c) human resource development;

(d) supply chain;

(e) environment;

(f) intellectual property;

(g) labor;

(h) women's economic empowerment;

(i) transparency;

(j) agriculture, forestry and fisheries, including Halal foods;

(k) manufacturing industry and textile industry;

(l) small and medium enterprises;

(m) science and technology;

(n) financial services;

(o) education;

(p) tourism;

(q) mining, energy and renewable energy;

(r) healthcare;

(s) competition;

(t) information and communications technology;

(u) electronic commerce;

(v) entertainment;

(w) skills development;

(x) strengthening institutions and systems; and

(y) other fields to be mutually determined by the Governments of the Parties.

2. The Parties shall initiate discussions, after entry into force of this Agreement, to explore potential cooperation activities in the fields referred to in paragraph 1 and to ensure timely, efficient and effective implementation of cooperation activities under this Chapter.

Article 20.2
Forms of Cooperation

The forms of cooperation under this Chapter may be set forth in guidelines developed by the Parties, taking into consideration the relevant provisions of this Chapter and the needs identified by the Sub-Committee on Cooperation established pursuant to Article 20.4.

Article 20.3
Costs of Cooperation

1. The Parties shall endeavor to make necessary funds and other resources available for the implementation of cooperation under this Chapter in accordance with their respective laws and regulations.

2. Costs for cooperation under this Chapter shall be borne in an equitable manner to be mutually determined by the Parties through efficient and effective utilization of funds and resources.

Article 20.4
Sub-Committee on Cooperation

1. For the purpose of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Cooperation (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

(a) reviewing and monitoring the effective implementation and operation of this Chapter;

(b) exchanging information on cooperation in each of the fields referred to in Article 20.1;

(c) identifying ways for further cooperation between the Parties;

(d) discussing any issues related to this Chapter;

(e) making recommendations to the Joint Committee, if appropriate, on cooperation activities under this Chapter;

(f) reporting to the Joint Committee the findings and outcome of discussions of the Sub-Committee regarding the implementation of this Chapter, including the measures to be taken by the Parties; and

(g) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall, if appropriate, recognize and share information with the Parties' existing consultation mechanisms for cooperation schemes to ensure timely, efficient and effective implementation of cooperation activities under this Agreement.

4. The Sub-Committee shall be composed of representatives of the Governments of the Parties. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall hold meetings at such times and venues or by means, as may be decided by the Parties.

Article 20.5
Non-Application of Chapter 21

Chapter 21 shall not apply to this Chapter.

Chapter 21
Dispute Settlement

Article 21.1
Definitions

For the purposes of this Chapter:

(a) the term "Complaining Party" means a Party that requests consultations pursuant to paragraph 1 of Article 21.6;

(b) the term "Responding Party" means a Party to which the request for consultations is made pursuant to paragraph 1 of Article 21.6; and

(c) the term "Rules of Procedure" means the Rules of Procedure for Arbitration Proceedings adopted by the Joint Committee.

Article 21.2
Objective

The objective of this Chapter is to provide effective, efficient and transparent rules and procedures for settlement of disputes arising under this Agreement.

Article 21.3
Scope

1. Unless otherwise provided for in this Agreement, this Chapter shall apply:

(a) to the settlement of disputes between the Parties regarding the interpretation and application of this Agreement; and

(b) if a Party considers that a measure of the other Party is not in conformity with the obligations under this Agreement or that the other Party has otherwise failed to carry out its obligations under this Agreement.

2. This Chapter shall not apply to non-violation complaints.

3. Subject to Article 21.5, this Chapter shall be without prejudice to the rights of a Party to have recourse to dispute settlement procedures available under other agreements to which both Parties are parties.

Article 21.4
General Provisions

1. This Agreement shall be interpreted in accordance with the customary rules of interpretation of public international law.

2. With respect to any provision of the WTO Agreement that has been incorporated into this Agreement, an arbitral tribunal established pursuant to paragraph 1 of Article 21.8 should also consider relevant interpretations in reports of WTO panels and the WTO Appellate Body, adopted by the WTO Dispute Settlement Body. The findings and determinations of the arbitral tribunal cannot add to or diminish the rights and obligations under this Agreement.

Note: The Parties confirm that the first sentence of this paragraph does not prevent the arbitral tribunal from considering relevant interpretations in reports of WTO panels and the WTO Appellate Body, adopted by the WTO Dispute Settlement Body, with respect to a provision of the WTO Agreement which is not incorporated into this Agreement.

3. All notifications, requests and replies made pursuant to this Chapter shall be in writing.

4. The Parties are encouraged at every stage of a dispute to make every effort through cooperation and consultations to reach a mutually satisfactory solution to the dispute.

5. Any period of time provided for in this Chapter may be modified for a particular dispute by mutual consent of the Parties.

6. The prompt settlement of disputes in which a Party considers that any benefits accruing to it directly or indirectly under this Agreement is being impaired by measures taken by the other Party is essential to the effective functioning of this Agreement and the maintenance of a proper balance between the rights and obligations of the Parties.

Article 21.5
Choice of Forum

1. If a dispute concerns substantially equivalent rights and obligations under this Agreement and another international trade or investment agreement to which both Parties are parties, the Complaining Party may select the forum in which to settle the dispute and that forum shall be used to the exclusion of other fora.

2. For the purposes of this Article, the Complaining Party shall be deemed to have selected the forum in which to settle the dispute when it has requested the establishment of an arbitral tribunal pursuant to paragraph 1 of Article 21.8 or requested the establishment of, or referred a matter to, a dispute settlement panel or tribunal under another international trade or investment agreement.

3. This Article shall not apply if the Parties consent in writing that this Article shall not apply to a particular dispute.

Article 21.6
Consultations

1. Either Party may request consultations with the other Party with respect to any matter described in paragraph 1 of Article 21.3. The Responding Party shall accord due consideration to a request for consultations made by the Complaining Party and shall accord adequate opportunity for such consultations.

2. A request for consultations made pursuant to paragraph 1 shall give the reasons for the request, including identification of the measures at issue and an indication of the factual and legal basis for the complaint.

3. The Responding Party shall immediately acknowledge its receipt of the request for consultations made pursuant to paragraph 1, by way of notification to the Complaining Party, indicating the date on which the request was received, otherwise the date on which the request was made shall be deemed to be the date of the Responding Party's receipt of the request.

4. The Responding Party shall reply to the request for consultations made pursuant to paragraph 1 no later than seven days after the date of its receipt of the request.

5. The Responding Party shall enter into consultations no later than:

(a) 15 days after the date of its receipt of the request for consultations made pursuant to paragraph 1 in cases of urgency including those which concern perishable goods; or

(b) 30 days after the date of its receipt of the request for consultations made pursuant to paragraph 1 regarding any other matter.

6. The Parties shall engage in consultations in good faith and make every effort to reach a mutually satisfactory solution through consultations. To this end, the Parties shall:

(a) provide sufficient information in the course of consultations to enable a full examination of the matter, including how the measures at issue might affect the implementation or application of this Agreement;

(b) treat any confidential or proprietary information exchanged in the course of consultations on the same basis as the Party providing the information; and

(c) endeavor to make available for the consultations personnel of their government agencies or other regulatory bodies who have responsibility for or expertise in the matter.

7. The consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further or other proceedings.

8. The consultations under this Article may be held in person or by any technological means by mutual consent of the Parties. If the Parties decide to hold consultations in person, the consultations shall be held in a venue decided upon by the Parties, or if there is no consent on the venue, in the capital of the Responding Party.

Article 21.7
Good Offices, Conciliation or Mediation

1. The Parties may at any time decide to voluntarily undertake an alternative method of dispute resolution, including good offices, conciliation or mediation. Procedures for such alternative methods of dispute resolution may begin at any time, and may be terminated by either Party at any time.

2. If the Parties decide, such procedures referred to in paragraph 1 may continue while the matter is being examined by an arbitral tribunal under this Chapter.

3. Proceedings involving such procedures referred to in paragraph 1 and positions taken by either Party during these proceedings shall be confidential and without prejudice to the rights of either Party in any further or other proceedings.

Article 21.8
Establishment and Reconvening of Arbitral Tribunal

1. The Complaining Party may request in writing the establishment of an arbitral tribunal to the Responding Party, if:

(a) the Responding Party does not:

(i) reply to the request for consultations in accordance with paragraph 4 of Article 21.6; or

(ii) enter into consultations in accordance with paragraph 5 of Article 21.6; or

(b) the consultations fail to resolve a dispute within:

(i) 20 days after the date of the Responding Party's receipt of the request for consultations made pursuant to paragraph 1 of Article 21.6 in cases of urgency including those which concern perishable goods; or

(ii) 60 days after the date of the Responding Party's receipt of the request for consultations made pursuant to paragraph 1 of Article 21.6 regarding any other matter.

2. A request for the establishment of an arbitral tribunal made pursuant to paragraph 1 shall identify the specific measures at issue and provide details of the factual and legal basis for the complaint, including the relevant provisions of this Agreement, to be addressed by the arbitral tribunal, sufficient to present the problem clearly.

3. The Responding Party shall immediately acknowledge its receipt of the request for the establishment of an arbitral tribunal made pursuant to paragraph 1, by way of notification to the Complaining Party, indicating the date on which the request was received, otherwise the date on which the request was made shall be deemed to be the date of the Responding Party's receipt of the request.

4. Each Party shall, within 30 days after the date of receipt of the request for the establishment of an arbitral tribunal, appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitral tribunal. The third arbitrator shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

5. The Parties shall endeavor to agree on and appoint the third arbitrator within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed pursuant to paragraph 4.

6. If a Party has not appointed the one arbitrator pursuant to paragraph 4, the arbitrator shall be appointed, on request of either Party, by lot from the lists of the candidates proposed pursuant to paragraph 4. The appointment by lot shall be undertaken within seven days after the date of receipt of the request for appointment by lot, unless otherwise mutually determined by the Parties.

7. If the Parties fail to agree on the third arbitrator pursuant to paragraph 5, either Party, within a further period of 10 days, may request the Secretary-General of the Permanent Court of Arbitration to appoint the third arbitrator promptly. The lists of candidates proposed pursuant to paragraph 4 shall also be provided to the Secretary-General of the Permanent Court of Arbitration and may be used in making the required appointments under paragraph 8.

Note: For greater certainty, the United Nations Commission on International Trade Law (UNCITRAL) Arbitration Rules shall not be used to appoint the third arbitrator under this paragraph.

8. In appointing the third arbitrator under paragraph 7, and in accordance with the requirements referred to in paragraphs 10 and 11, the following procedure shall be used, unless otherwise mutually determined by the Parties:

(a) the Secretary-General of the Permanent Court of Arbitration shall notify the Parties of an identical list containing at least four nominees for arbitrators;

(b) within 15 days after the date of receipt of the list referred to in subparagraph (a), each Party may return the list to the Secretary-General of the Permanent Court of Arbitration after having deleted one of the nominees which it objects to and having numbered the remaining nominees on the list in the order of its preference;

(c) after the expiry of the period of time referred to in subparagraph (b), the Secretary-General of the Permanent Court of Arbitration shall appoint the third arbitrator from the remaining nominees on any list returned to him or her and in accordance with the order of preference indicated by the Parties;

(d) if for any reason the third arbitrator cannot be appointed in accordance with the procedure set out in this paragraph, the Secretary-General of the Permanent Court of Arbitration may appoint, in his or her discretion, the third arbitrator in accordance with this Chapter; and

(e) if the Secretary-General of the Permanent Court of Arbitration notifies the Parties that he or she is unavailable or does not appoint the third arbitrator within 60 days after the date of the request made pursuant to paragraph 7, the third arbitrator shall be appointed, on request of either Party and within seven days after the date of that request, by lot from the lists of the candidates proposed pursuant to paragraph 4.

9. The date of the establishment of the arbitral tribunal shall be the date on which the third arbitrator is appointed.

10. All arbitrators shall:

(a) have expertise or experience in law, international trade or other matters covered by this Agreement, or the resolution of disputes arising under international agreements;

(b) be chosen strictly on the basis of objectivity, reliability and sound judgment;

(c) be independent and impartial;

(d) not be affiliated with or take instructions from either Party;

(e) not have dealt with the matter in any capacity;

(f) disclose, to the Parties, information which may give rise to justifiable doubts as to his or her independence or impartiality; and

(g) comply with the Code of Conduct adopted by the Joint Committee.

11. In addition to the requirements of paragraph 10, the chair of the arbitral tribunal appointed under paragraph 7, wherever possible, shall:

(a) have served on a WTO panel or the WTO Appellate Body; and

(b) have expertise or experience relevant to the subject matter of the dispute.

12. Each arbitrator shall serve in his or her individual capacity and not as a government representative, nor as a representative of any organization. Neither Party shall give instructions to any arbitrator or seek to influence any arbitrator as an individual with regard to matters before the arbitral tribunal.

13. If an arbitrator appointed under this Article resigns, dies or otherwise becomes unable to act, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator. The successor arbitrator shall have all the powers and duties of the original arbitrator. The work of the arbitral tribunal shall be suspended from the date on which the original arbitrator resigns, dies or otherwise becomes unable to act until the date on which the successor arbitrator is appointed.

14. If an arbitral tribunal is reconvened pursuant to Article 21.13 or 21.14, the reconvened arbitral tribunal shall, where feasible, have the same arbitrators as the original arbitral tribunal. If this is not feasible, a replacement arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator. The replacement arbitrator shall have all the powers and duties of the original arbitrator.

Article 21.9
Functions of Arbitral Tribunal

1. The arbitral tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

(a) the facts of the case;

(b) the applicability of the provisions of this Agreement cited by the Parties; and

(c) whether:

(i) the measure at issue is not in conformity with the obligations under this Agreement; or

(ii) the Responding Party has otherwise failed to carry out its obligations under this Agreement.

2. The arbitral tribunal shall have the following terms of reference unless otherwise mutually determined by the Parties within 20 days after the date of the establishment of the arbitral tribunal:

> "To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitral tribunal made pursuant to paragraph 1 of Article 21.8, and to make findings and determinations as provided for in this Agreement."

3. The arbitral tribunal shall set out in its award:

(a) a descriptive section summarizing the arguments of the Parties;

(b) its findings on the facts of the case and on the applicability of the provisions of this Agreement;

(c) its determinations as to whether:

(i) the measure at issue is not in conformity with the obligations under this Agreement; or

(ii) the Responding Party has otherwise failed to carry out its obligations under this Agreement; and

(d) the reasons for its findings and determinations referred to in subparagraphs (b) and (c).

4. In addition to paragraph 3, the arbitral tribunal shall include in its award any other findings and determinations pertaining to the dispute which have been jointly requested by the Parties or provided for in its terms of reference. The arbitral tribunal may suggest ways in which the Responding Party could implement the findings and determinations.

5. Unless otherwise mutually determined by the Parties, the arbitral tribunal shall base its award on the relevant provisions of this Agreement, the submissions and arguments of the Parties, and any information or technical advice it has received in accordance with paragraphs 10 and 11.

6. The arbitral tribunal shall only make the findings, determinations and suggestions provided for in this Agreement.

7. The findings and determinations of the arbitral tribunal cannot add to or diminish the rights and obligations under this Agreement.

8. The arbitral tribunal shall consult regularly with the Parties and provide adequate opportunities for the Parties to develop a mutually satisfactory solution.

9. Paragraphs 1 through 4 shall not apply to the arbitral tribunal reconvened pursuant to Article 21.13 or 21.14.

10. The arbitral tribunal may seek, from the Parties, such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.

11. On request of either Party or on its own initiative, the arbitral tribunal may seek additional information and technical advice from any individual or body which it deems appropriate. Before doing so, the arbitral tribunal shall seek the views of the Parties. If the Parties decide that the arbitral tribunal should not seek the additional information or technical advice, the arbitral tribunal shall not do so. The arbitral tribunal shall provide the Parties with any additional information or technical advice it receives and an opportunity to provide comments. If the arbitral tribunal takes into account the additional information or technical advice in preparation of its award, it shall also take into account any comments by either Party on the additional information or technical advice.

Article 21.10
Proceedings of Arbitral Tribunal

1. The arbitral tribunal shall adhere to this Chapter and, unless otherwise mutually determined by the Parties, shall follow the Rules of Procedure.

2. On request of either Party or on its own initiative, the arbitral tribunal established pursuant to Article 21.8 may, after consulting the Parties, adopt additional rules of procedure which do not conflict with this Chapter and with the Rules of Procedure. The arbitral tribunal reconvened pursuant to Article 21.13 or 21.14 may, after consulting the Parties, establish its own rules of procedure which do not conflict with this Chapter and with the Rules of Procedure, drawing as it deems appropriate from this Chapter or the Rules of Procedure.

3. Proceedings of the arbitral tribunal should provide sufficient flexibility so as to ensure a high-quality award, while not unduly delaying the arbitral tribunal process.

4. After consulting the Parties, the arbitral tribunal established pursuant to Article 21.8 shall, as soon as practicable and whenever possible within 15 days after the date of its establishment, fix the timetable for the arbitral tribunal process. The period of time from the date of establishment of the arbitral tribunal until the date of issuance of the award to the Parties shall, as a general rule, not exceed seven months.

5. The arbitral tribunal reconvened pursuant to Article 21.13 or paragraph 13 of Article 21.14 shall, as soon as practicable and whenever possible within 15 days after the date of its reconvening, fix the timetable for the compliance review process taking into account the periods of time specified in Article 21.13.

6. The arbitral tribunal shall meet in closed session. The Parties shall be present at the meetings only when invited by the arbitral tribunal to appear before it.

7. The venue for the proceedings of the arbitral tribunal shall be decided by mutual consent of the Parties, failing which it shall alternate between the Parties with the first meeting of the arbitral tribunal proceedings to be held in the capital of the Responding Party.

8. The deliberations of the arbitral tribunal and the submissions to it shall be kept confidential.

9. Written submissions submitted by a Party to the arbitral tribunal shall be treated as confidential but shall be made available to the other Party. The Parties and the arbitral tribunal shall treat as confidential, information submitted by either Party to the arbitral tribunal which that Party has designated as confidential. For greater certainty, nothing in this paragraph shall preclude either Party from disclosing statements of its own positions to the public, provided that there is no disclosure of statements or information submitted by either Party to the arbitral tribunal which that Party has designated as confidential. A Party shall, on request of the other Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

10. The Parties shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceeding. Any information or written submissions submitted by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.

11. The award of the arbitral tribunal shall be drafted without the presence of the Parties in light of the information provided and the statements made.

12. The arbitral tribunal established pursuant to Article 21.8 shall submit its draft award to the Parties within 150 days after the date of its establishment. In cases of urgency including those which concern perishable goods, the arbitral tribunal shall endeavor to submit its draft award within 90 days after the date of its establishment.

13. In exceptional cases, if the arbitral tribunal established pursuant to Article 21.8 considers that it cannot submit its draft award within the period of time referred to in paragraph 12, it shall notify the Parties of the reasons for the delay together with an estimate of the period of time within which it will submit its draft award to the Parties. Any delay shall not exceed a further period of 30 days.

14. Either Party may submit written comments to the arbitral tribunal on its draft award within 15 days after the date of receipt of the draft award. After considering any written comments by the Parties on the draft award, the arbitral tribunal may make any further examination it considers appropriate and modify its draft award.

15. The arbitral tribunal shall issue its award to the Parties within 30 days after the date of submission of the draft award.

16. The arbitral tribunal shall make its findings and determinations by consensus, provided that where the arbitral tribunal is unable to reach consensus, it may make its findings and determinations by majority vote. An arbitrator may furnish dissenting or separate opinions on matters not unanimously decided. Opinions expressed by an individual arbitrator in the award shall be anonymous.

17. The award of the arbitral tribunal shall be final and binding on the Parties.

18. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under consideration by it.

19. Each Party shall have the opportunity to set out in writing the facts of its case, its arguments and counter arguments. Further to paragraphs 4 and 5, the timetable fixed by the arbitral tribunal shall include precise deadlines for submissions by the Parties.

20. Further to paragraphs 4 and 5, the timetable fixed by the arbitral tribunal shall provide for at least one hearing for the Parties to present their case to the arbitral tribunal. As a general rule, the timetable shall not provide more than two hearings unless special circumstances exist.

21. Either Party may make the award of the arbitral tribunal publicly available subject to the protection of any confidential information contained in the award.

Article 21.11
Suspension and Termination of Proceedings

1. The Parties may decide at any time that the arbitral tribunal suspend its work for a period not exceeding 12 months from the date of such decision. Within this period, the suspended arbitral tribunal proceedings shall resume on request of either Party. In the event of such suspension, any relevant period of time for the arbitral tribunal proceedings shall be extended by the period of time that the work was suspended. If the work of the arbitral tribunal has been continuously suspended for more than 12 months, the authority for the establishment of the arbitral tribunal shall lapse unless otherwise mutually determined by the Parties.

2. The Parties may decide to terminate the arbitral tribunal proceedings if a mutually satisfactory solution has been found. In such event, the Parties shall jointly notify the chair of the arbitral tribunal.

3. Before the arbitral tribunal issues its award, it may at any stage of the proceedings propose to the Parties that the dispute be settled amicably.

Article 21.12
Implementation of Award

1. The findings and determinations of the arbitral tribunal shall be final and binding on the Parties. The Responding Party shall:

(a) if the arbitral tribunal makes a determination that the measure at issue is not in conformity with the obligations under this Agreement, bring the measure into conformity; or

(b) if the arbitral tribunal makes a determination that the Responding Party has otherwise failed to carry out its obligations under this Agreement, carry out those obligations.

2. Within 30 days after the date of issuance of the award of the arbitral tribunal to the Parties pursuant to paragraph 15 of Article 21.10, the Responding Party shall notify the Complaining Party of its intentions with respect to implementation and:

(a) if the Responding Party considers that it has complied with the obligation under paragraph 1, it shall notify the Complaining Party without delay. The Responding Party shall include in the notification a description of any measure it considers achieves compliance, the date on which the measure came into effect, and the text of the measure, if any; or

(b) if it is impracticable to comply immediately with the obligation under paragraph 1, the Responding Party shall notify the Complaining Party of the reasonable period of time the Responding Party considers it would need to comply with the obligation under paragraph 1, along with an indication of possible actions it may take for such compliance.

3. If the Responding Party makes a notification pursuant to subparagraph 2(b) that it is impracticable for the Responding Party to comply immediately with the obligation under paragraph 1, it shall have a reasonable period of time to comply with the obligation under paragraph 1.

4. The reasonable period of time referred to in paragraph 3 shall, whenever possible, be agreed on by the Parties. If the Parties are unable to agree on the reasonable period of time within 45 days after the date of issuance of the award of the arbitral tribunal to the Parties, either Party may request that the chair of the arbitral tribunal determine the reasonable period of time, by way of notification to the chair of the arbitral tribunal and to the other Party. Such a request shall be made within 120 days after the date of issuance of the award of the arbitral tribunal to the Parties.

5. Where a request is made pursuant to paragraph 4, the chair of the arbitral tribunal shall present the Parties with a determination of the reasonable period of time and the reasons for such determination within 45 days after the date of receipt by the chair of the arbitral tribunal of the request.

6. As a guideline, the reasonable period of time determined by the chair of the arbitral tribunal should not exceed 15 months after the date of issuance of the award of the arbitral tribunal to the Parties. Such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

7. If the Responding Party considers that it has complied with the obligation under paragraph 1 while or after establishing the reasonable period of time in accordance with this Article, it shall notify the Complaining Party without delay. The Responding Party shall include in the notification a description of any measure it considers achieves compliance, the date on which the measure came into effect, and the text of the measure, if any.

Article 21.13
Compliance Review

1. If the Parties disagree on the existence or consistency with this Agreement of any measure taken by the Responding Party to comply with the obligation under paragraph 1 of Article 21.12, such dispute shall be settled through recourse to an arbitral tribunal reconvened for this purpose (hereinafter referred to in this Chapter as "Compliance Review Arbitral Tribunal"). The Complaining Party may request the reconvening of a Compliance Review Arbitral Tribunal by way of notification to the Responding Party.

2. The request referred to in paragraph 1 may only be made after the earlier of either:

(a) the expiry of the reasonable period of time established in accordance with Article 21.12; or

(b) a notification to the Complaining Party made by the Responding Party pursuant to subparagraph 2(a) or paragraph 7 of Article 21.12 that it has complied with the obligation under paragraph 1 of that Article.

3. The Compliance Review Arbitral Tribunal shall make an objective assessment of the matter before it, including an objective assessment of:

(a) the factual aspects of any action taken by the Responding Party to comply with the obligation under paragraph 1 of Article 21.12; and

(b) the existence or consistency with this Agreement of any measure taken by the Responding Party to comply with the obligation under paragraph 1 of Article 21.12.

4. The Compliance Review Arbitral Tribunal shall set out in its award:

(a) a descriptive section summarizing the arguments of the Parties;

(b) its findings on the facts of the case arising under this Article and on the applicability of the provisions of this Agreement;

(c) its determinations on the existence or consistency with this Agreement of any measure taken by the Responding Party to comply with the obligation under paragraph 1 of Article 21.12; and

(d) the reasons for its findings and determinations referred to in subparagraphs (b) and (c).

5. If a request is made pursuant to paragraph 1, the Compliance Review Arbitral Tribunal shall reconvene within 15 days after the date of the request. The Compliance Review Arbitral Tribunal shall, if possible, submit its draft award to the Parties within 90 days after the date of its reconvening, and issue its award to the Parties within 30 days thereafter. If the Compliance Review Arbitral Tribunal considers that it cannot issue or submit its award or draft award within the relevant period of time, it shall notify the Parties of the reasons for the delay together with an estimate of the period of time within which it will issue or submit its award or draft award to the Parties.

6. The period of time from the date of the request made pursuant to paragraph 1 until the date of issuance of the award of the Compliance Review Arbitral Tribunal shall not exceed 150 days.

7. For greater certainty, consultations under Article 21.6 are not required for the procedures under this Article.

Article 21.14

Compensation and Suspension of Concessions or Other Obligations

1. Compensation and the suspension of concessions or other obligations are temporary measures available in the event that the Responding Party does not comply with the obligation under paragraph 1 of Article 21.12 within the reasonable period of time. Neither compensation nor the suspension of concessions or other obligations is preferred to compliance with the obligation under that paragraph. Compensation is voluntary and, if granted, shall be consistent with this Agreement.

2. If any of the following circumstances exists, the Responding Party shall, on request of the Complaining Party, enter into negotiations with a view to developing mutually acceptable compensation:

(a) the Responding Party has notified the Complaining Party that it does not intend to comply with the obligation under paragraph 1 of Article 21.12;

(b) the Responding Party fails to notify the Complaining Party in accordance with paragraph 2 of Article 21.12;

(c) the Responding Party fails to notify the Complaining Party in accordance with paragraph 7 of Article 21.12 by the expiry of the reasonable period of time; or

(d) the Compliance Review Arbitral Tribunal determines, in accordance with Article 21.13, that the Responding Party has failed to comply with the obligation under paragraph 1 of Article 21.12.

3. If the Parties have:

(a) been unable to agree on compensation within 30 days after the date of receipt of the request made pursuant to paragraph 2; or

(b) agreed on compensation but the Responding Party has failed to observe the terms and conditions of that agreement,

the Complaining Party may at any time thereafter notify the Responding Party that it intends to suspend the application to the Responding Party of concessions or other obligations equivalent to the level of nullification or impairment, and shall have the right to begin suspending concessions or other obligations 30 days after the date of receipt of the notification.

4. Notwithstanding paragraph 3, the Complaining Party shall not exercise the right to begin suspending concessions or other obligations under that paragraph if:

(a) a review is being undertaken pursuant to paragraph 9; or

(b) a mutually satisfactory solution has been reached.

5. The notification made pursuant to paragraph 3 shall specify the level of the intended suspension of concessions or other obligations and indicate the relevant sector or sectors in which the Complaining Party proposes to suspend such concessions or other obligations.

6. In considering what concessions or other obligations to suspend, the Complaining Party shall apply the following principles:

(a) the Complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors in which the arbitral tribunal has determined that there is non-conformity with, or failure to carry out, an obligation under this Agreement; and

(b) if the Complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors, it may suspend concessions or other obligations in other sectors.

7. The level of the suspension of concessions or other obligations shall be equivalent to the level of nullification or impairment.

8. If the Responding Party:

(a) objects to the level of the suspension proposed;

(b) considers that it has observed the terms and conditions of the compensation agreement; or

(c) considers that the principles set out in paragraph 6 have not been followed,

it may, within 30 days after the date of receipt of the notification made pursuant to paragraph 3, request the reconvening of the arbitral tribunal to examine the matter by way of notification to the Complaining Party.

9. If a request is made pursuant to paragraph 8, the arbitral tribunal shall reconvene within 15 days after the date of the request. The reconvened arbitral tribunal shall provide its determination to the Parties within 45 days after the date of its reconvening.

10. If the arbitral tribunal reconvened pursuant to paragraph 9 determines that the level of suspension is not equivalent to the level of nullification or impairment, it shall determine the appropriate level of suspension it considers to be of equivalent effect. If the arbitral tribunal determines that the Responding Party has observed the terms and conditions of the compensation agreement, the Complaining Party shall not suspend concessions or other obligations referred to in paragraph 3. If the arbitral tribunal determines that the Complaining Party has not followed the principles set out in paragraph 6, the Complaining Party shall apply them consistently with that paragraph.

11. In the circumstances described in paragraphs 9 and 10, the Complaining Party may suspend concessions or other obligations only in a manner consistent with the determination of the arbitral tribunal referred to in paragraph 9 or 10.

12. The suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the obligation under paragraph 1 of Article 21.12 has been complied with or a mutually satisfactory solution has been reached.

13. If:

(a) the right to suspend concessions or other obligations has been exercised by the Complaining Party under this Article;

(b) the Responding Party has made a notification, pursuant to paragraph 7 of Article 21.12, that it has complied with the obligation under paragraph 1 of that Article; and

(c) the Parties disagree on the existence or consistency with this Agreement of any measure taken by the Responding Party to comply with the obligation under paragraph 1 of Article 21.12,

either Party may request the reconvening of the arbitral tribunal to examine the matter by way of notification to the other Party.

Note: If the arbitral tribunal is reconvened pursuant to this paragraph, it may also, upon request, determine whether the level of any suspension of concessions or other obligations is still appropriate in light of its findings on the measure taken by the Responding Party and, if not, determine an appropriate level.

14. If the arbitral tribunal reconvenes pursuant to paragraph 13, paragraphs 3 through 6 of Article 21.13 shall apply *mutatis mutandis*.

15. If the arbitral tribunal reconvened pursuant to paragraph 13 determines that the Responding Party has complied with the obligation under paragraph 1 of Article 21.12, the Complaining Party shall promptly terminate the suspension of concessions or other obligations.

Article 21.15
Expenses

1. Unless otherwise mutually determined by the Parties, each Party shall bear the costs of its appointed arbitrator and its own expenses and legal costs.

2. Unless otherwise mutually determined by the Parties, the costs of the chair of the arbitral tribunal and other expenses associated with the conduct of the arbitral tribunal proceedings shall be borne in equal parts by the Parties.

Article 21.16
Contact Points

1. Each Party shall, upon entry into force of this Agreement, designate a contact point for this Chapter and notify the other Party of the contact details of that contact point. The Parties shall promptly notify each other of any change of those contact details.

2. Any notification, request, reply, written submission or other document relating to any proceedings under this Chapter shall be delivered to the other Party through its designated contact point. The other Party shall provide confirmation of the receipt of such documents in writing through its designated contact point.

3. Notwithstanding paragraphs 1 and 2, the Parties may decide to jointly entrust an external body with providing support for certain administrative tasks for the dispute settlement procedure under this Chapter.

Article 21.17
Language

1. All proceedings under this Chapter shall be conducted in the English language.

2. Any document submitted for use in any proceedings under this Chapter shall be in the English language. If any original document is not in the English language, a Party submitting it for use in the proceedings shall submit that document together with an English translation.

Chapter 22
Final Provisions

Article 22.1
Table of Contents and Headings

The table of contents and headings of the Chapters, Sections, Sub-Sections and Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 22.2
Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this Agreement.

Article 22.3
Amendment

1. This Agreement may be amended by written agreement between the Parties.

2. Such amendment shall be approved by the Parties in accordance with their respective legal procedures, and shall enter into force on the date to be agreed upon by the Parties and by means of diplomatic notes exchanged between the Governments of the Parties informing each other that their respective legal procedures necessary for its entry into force have been completed.

3. Notwithstanding paragraph 2, amendments related only to the following may be made by diplomatic notes exchanged between the Governments of the Parties:

(a) Annex 1, provided that the amendments are made in accordance with the amendment of the Harmonized System, and include no change on the rates of customs duty to be applied by a Party to the originating goods of the other Party in accordance with that Annex;

(b) Annex 2; and

(c) Annex 3.

Article 22.4
Entry into Force

This Agreement shall enter into force on the first day of the second month following the date on which the Governments of the Parties exchange diplomatic notes informing each other that their respective legal procedures necessary for entry into force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 22.6.

Article 22.5
General Review

Without prejudice to the provisions concerning review in other Chapters, the Parties shall undertake a general review of the implementation and operation of this Agreement in the fifth year following the date of entry into force of this Agreement, and at such times as may be mutually determined by the Parties thereafter.

Article 22.6
Termination

Either Party may terminate this Agreement by giving one year’s advance notice in writing through the diplomatic channels to the other Party.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Tokyo this sixth day of February in the year 2026 in duplicate in the English language.

For the People's Republic of Bangladesh:

For Japan:

Annex 1
referred to in Chapter 2

Schedules in relation to Article 2.4

Part 1
General Notes

1. For the purposes of Article 2.4, customs duties on originating goods of the Parties shall be eliminated or reduced in accordance with this Annex.

2. This Annex is made based on the Harmonized System, as amended on January 1, 2022.

3. The "Base Rate", as specified in Column 3 of the Schedules of the Parties in Section 2 of Part 2 and Section 3 of Part 3, shall refer to the starting point of elimination or reduction of customs duties.

4. Unless otherwise provided for in this Annex, any fraction of the rate of customs duty calculated for each year in the case of equal annual installments shall be rounded as follows:

(a) in the case of *ad valorem* duties, any fraction smaller than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent); and

(b) in the case of specific duties, any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

5. For equal annual installments, the following shall apply:

(a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and

(b) the subsequent annual reductions shall take place:

(i) for Bangladesh, on July 1 of each following year; and

(ii) for Japan, on April 1 of each following year.

6. For the purposes of this Annex, the term “year” means:

(a) with respect to the first year, the period from the date of entry into force of this Agreement until:

(i) for Bangladesh, the following June 30; and

(ii) for Japan, the following March 31; and

(b) with respect to each subsequent year:

(i) for Bangladesh, the 12-month period which starts on July 1 of that year; and

(ii) for Japan, the 12-month period which starts on April 1 of that year.

Part 2

Tariff Elimination and Reduction - Bangladesh

Section 1

Notes for Schedule of Bangladesh

1. The eight-digit codes of the tariff classification number in the Schedule of Bangladesh in Section 2 (hereinafter referred to in this Part as "Schedule of Bangladesh") are based on the national nomenclature of Bangladesh (*Bangladesh Customs Tariff (First Schedule of Customs Act)* as of July 1, 2025). For greater certainty, they are subject to change in accordance with the laws, regulations or public notifications of Bangladesh, and shall be referred to together with the correlation tables published in the case of any change of the national nomenclature of Bangladesh.

2. For the purposes of Article 2.4, the following categories indicated in Column 4 of the Schedule of Bangladesh shall apply:

(a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and such goods shall be duty free on the date of entry into force of this Agreement;

(b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated, from the Base Rate to free, in six equal annual installments beginning on the date of entry into force of this Agreement;

(c) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated, from the Base Rate to free, in nine equal annual installments beginning on the date of entry into force of this Agreement;

(d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated, from the Base Rate to free, in 11 equal annual installments beginning on the date of entry into force of this Agreement;

(e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated, from the Base Rate to free, in 13 equal annual installments beginning on the date of entry into force of this Agreement;

(f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual installments beginning on the date of entry into force of this Agreement;

(g) customs duties on originating goods classified under the tariff lines indicated with "B18" shall be eliminated, from the Base Rate to free, in 19 equal annual installments beginning on the date of entry into force of this Agreement;

(h) customs duties on originating goods classified under the tariff lines indicated with "E-MFN" shall be the lesser of:

(i) the most-favored-nation applied rate of customs duty on goods classified under the same tariff line as those originating goods; or

(ii) the lowest rate of custom duty based on the preferential tariff treatment applied by Bangladesh on goods classified under the same tariff line as those originating goods pursuant to any international agreement to which a Bangladesh is a party; and

Note: If Bangladesh establishes a tariff rate quota under any international agreement and the in-quota rate of customs duty on a particular good, which is under the same tariff line as the tariff line indicated with "E-MFN" in Column 4 of the Schedule of Bangladesh, becomes lower than the rates of customs duties specified in subparagraphs (i) and (ii), Bangladesh shall apply the lowest in-quota rate of customs duty on originating goods of Japan classified under that tariff line, regardless of the quota quantity for that particular good under the international agreement mentioned above.

(i) originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (h).

Section 2
Schedule of Bangladesh

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
01.01	Live horses, asses, mules and hinnies.		
	- Horses:		
0101.21.00	-- Pure-bred breeding animals	5.0%	B5
0101.29.00	-- Other	5.0%	B5
0101.30.00	- Asses	5.0%	B5
0101.90.00	- Other	5.0%	B5
01.02	Live bovine animals.		
	- Cattle:		
0102.21.00	-- Pure-bred breeding animals		A
0102.29.00	-- Other		A
	- Buffalo:		
0102.31.00	-- Pure-bred breeding animals		A
0102.39.00	-- Other		A
	- Other:		
0102.90.10	--- Pure-bred breeding animals		A
0102.90.90	--- Other		A
01.03	Live swine.		
0103.10.00	- Pure-bred breeding animals	5.0%	B5
	- Other:		
0103.91.00	-- Weighing less than 50 kg	5.0%	B5
0103.92.00	-- Weighing 50 kg or more	5.0%	B5
01.04	Live sheep and goats.		
0104.10.00	- Sheep	5.0%	B5
0104.20.00	- Goats	5.0%	B5
01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus* , ducks, geese, turkeys and guinea fowls.		
	- Weighing not more than 185 g:		
	-- Fowls of the species *Gallus domesticus* :		
0105.11.10	--- Parent stock of one day chick		A
0105.11.90	--- Other		X
	-- Turkeys:		
0105.12.10	--- Parent stock of one day chick		A
0105.12.90	--- Other		X
	-- Ducks:		
0105.13.10	--- Parent stock of one day chick		A
0105.13.90	--- Other		X
	-- Geese:		
0105.14.10	--- Parent stock of one day chick		A
0105.14.90	--- Other		X
	-- Guinea fowls		
0105.15.10	--- Parent stock of one day chick		A
0105.15.90	--- Other		X
	- Other:		
0105.94.00	-- Fowls of the species *Gallus domesticus*		X
0105.99.00	-- Other		X
01.06	Other live animals		
	- Mammals:		
0106.11.00	-- Primates	5.0%	B5
0106.12.00	-- 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)	5.0%	B5
0106.13.00	-- Camels and other camelids (*Camelidae*)	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0106.14.00	-- Rabbits and hares	5.0%	B5
0106.19.00	-- Other	5.0%	B5
0106.20.00	- Reptiles (including snakes and turtles)	5.0%	B5
	- Birds:		
0106.31.00	-- Birds of prey	28.0%	B15
0106.32.00	-- Psittaciformes (including parrots, parakeets, Macaws and Cockatoos)	28.0%	B15
0106.33.00	-- Ostriches; emus (*Dromaius novaehollandiae*)	28.0%	B15
0106.39.00	-- Other	28.0%	B15
	- Insects:		
0106.41.00	-- Bees		A
0106.49.00	-- Other	5.0%	B5
0106.90.00	- Other	5.0%	B5
02.01	Meat of bovine animals (“Wagyu Beef”), fresh or chilled.		
	- Carcasses and half-carcasses:		
0201.10.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0201.10.90	--- Other	40.8%	B15
	- Other cuts with bone in:		
0201.20.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0201.20.90	--- Other	40.8%	B15
	- Boneless:		
0201.30.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0201.30.90	--- Other	40.8%	B15
02.02	Meat of bovine animals (“Wagyu Beef”), frozen.		
	- Carcasses and half-carcasses:		
0202.10.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0202.10.90	--- Other	40.8%	B15
	- Other cuts with bone in:		
0202.20.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0202.20.90	--- Other	40.8%	B15
	- Boneless:		
0202.30.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0202.30.90	--- Other	40.8%	B15
02.03	Meat of swine, fresh, chilled or frozen.		
	- Fresh or chilled:		
	-- Carcasses and half-carcasses:		
0203.11.10	--- Wrapped/canned upto 2.5 kg		X
0203.11.90	--- Other		X
	-- Hams, shoulders and cuts thereof, with bone in:		
0203.12.10	--- Wrapped/canned upto 2.5 kg		X
0203.12.90	--- Other		X
	-- Other:		
0203.19.10	--- Wrapped/canned upto 2.5 kg		X
0203.19.90	--- Other		X
	- Frozen:		
	-- Carcasses and half-carcasses:		
0203.21.10	--- Wrapped/canned upto 2.5 kg		X
0203.21.90	--- Other		X
	-- Hams, shoulders and cuts thereof, with bone in:		
0203.22.10	--- Wrapped/canned upto 2.5 kg		X
0203.22.90	--- Other		X
	-- Other:		
0203.29.10	--- Wrapped/canned upto 2.5 kg		X
0203.29.90	--- Other		X
02.04	Meat of sheep or goats, fresh, chilled or frozen.		
	- Carcasses and half-carcasses of lamb, fresh or chilled:		
0204.10.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0204.10.90	--- Other	40.8%	B15
	- Other meat of sheep, fresh or chilled:		
	-- Carcasses and half-carcasses:		
0204.21.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.21.90	--- Other	40.8%	B15
	-- Other cuts with bone in:		
0204.22.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.22.90	--- Other	40.8%	B15
	-- Boneless:		
0204.23.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.23.90	--- Other	40.8%	B15
	-- Carcasses and half-carcasses of lamb, frozen:		
0204.30.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.30.90	--- Other	40.8%	B15
	- Other meat of sheep, frozen:		
	-- Carcasses and half-carcasses:		
0204.41.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.41.90	--- Other	40.8%	B15
	-- Other cuts with bone in:		
0204.42.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.42.90	--- Other	40.8%	B15
	-- Boneless:		
0204.43.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.43.90	--- Other	40.8%	B15
	- Meat of goats:		
0204.50.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0204.50.90	--- Other	40.8%	B15
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		
0205.00.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0205.00.90	--- Other	28.0%	B15
02.06	Edible offal of bovine animals (“Wagyu Beef”), swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
	- Of bovine animals (“Wagyu Beef”), fresh or chilled		
0206.10.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0206.10.90	--- Other	40.8%	B15
	- Of bovine animals (“Wagyu Beef”), frozen:		
	-- Tongues:		
0206.21.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0206.21.90	--- Other	40.8%	B15
	-- Livers:		
0206.22.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0206.22.90	--- Other	40.8%	B15
	-- Other:		
0206.29.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0206.29.90	--- Other	40.8%	B15
	- Of swine, fresh or chilled:		
0206.30.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0206.30.90	--- Other	25.0%	B15
	- Of swine, frozen:		
	-- Livers:		
0206.41.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0206.41.90	--- Other	25.0%	B15
	-- Other:		
0206.49.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0206.49.90	--- Other	25.0%	B15
	- Other, fresh or chilled:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0206.80.10	--- Wrapped/canned upto 2.5 kg		X
0206.80.90	--- Other		X
	- Other, frozen:		
0206.90.10	--- Wrapped/canned upto 2.5 kg		X
0206.90.90	--- Other		X
02.07	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen.		
	- Of fowls of the species *Gallus domesticus* :		
	-- Not cut in pieces, fresh or chilled:		
0207.11.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0207.11.90	--- Other	25.0%	B15
	-- Not cut in pieces, frozen:		
0207.12.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0207.12.90	--- Other	25.0%	B15
	-- Cuts and offal, fresh or chilled:		
0207.13.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0207.13.90	--- Other	25.0%	B15
	-- Cuts and offal, frozen:		
0207.14.10	--- Wrapped/canned upto 2.5 kg		X
0207.14.90	--- Other	25.0%	B15
	- Of turkeys:		
	-- Not cut in pieces, fresh or chilled:		
0207.24.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.24.90	--- Other	37.5%	B15
	-- Not cut in pieces, frozen:		
0207.25.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.25.90	--- Other	37.5%	B15
	-- Cuts and offal, fresh or chilled:		
0207.26.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.26.90	--- Other	37.5%	B15
	-- Cuts and offal, frozen:		
0207.27.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.27.90	--- Other	37.5%	B15
	- Of ducks:		
	-- Not cut in pieces, fresh or chilled:		
0207.41.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.41.90	--- Other	37.5%	B15
	-- Not cut in pieces, frozen:		
0207.42.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.42.90	--- Other	37.5%	B15
	-- Fatty livers, fresh or chilled:		
0207.43.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.43.90	--- Other	37.5%	B15
	-- Other, fresh or chilled:		
0207.44.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.44.90	--- Other	37.5%	B15
	-- Other, frozen:		
0207.45.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.45.90	--- Other	37.5%	B15
	- Of geese:		
	-- Not cut in pieces, fresh or chilled:		
0207.51.10	--- Wrapped/canned upto 2.5 kg		X
0207.51.90	--- Other		X
	-- Not cut in pieces, frozen:		
0207.52.10	--- Wrapped/canned upto 2.5 kg		X
0207.52.90	--- Other		X
	-- Fatty livers, fresh or chilled:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0207.53.10	--- Wrapped/canned upto 2.5 kg		X
0207.53.90	--- Other		X
	-- Other, fresh or chilled:		
0207.54.10	--- Wrapped/canned upto 2.5 kg		X
0207.54.90	--- Other		X
	-- Other, frozen:		
0207.55.10	--- Wrapped/canned upto 2.5 kg		X
0207.55.90	--- Other		X
	- Of guinea fowls:		
0207.60.10	--- Wrapped/canned upto 2.5 kg	37.5%	B15
0207.60.90	--- Other	37.5%	B15
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		
	- Of rabbits or hares:		
0208.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B10
0208.10.90	--- Other	28.0%	B10
	- Of Primates:		
0208.30.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0208.30.90	--- Other	28.0%	B15
	- Of whales, dolphins and porpoises (Mammals of the order cetacea); of manatees and dugongs (Mammal of the order sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):		
0208.40.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0208.40.90	--- Other	28.0%	B15
	- Of reptiles (including snakes and turtles):		
0208.50.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0208.50.90	--- Other	28.0%	B15
	- Of camels and other camelids (*Camelidae*):		
0208.60.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0208.60.90	--- Other	28.0%	B15
	- Other:		
0208.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0208.90.90	--- Other	28.0%	B15
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
	- Of pigs:		
0209.10.10	--- Wrapped/canned upto 2.5 kg		X
0209.10.90	--- Other		X
	- Other:		
0209.90.10	--- Wrapped/canned upto 2.5 kg		X
0209.90.90	--- Other		X
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
	- Meat of swine:		
	-- Hams, shoulders and cuts thereof, with bone in:		
0210.11.10	--- Wrapped/canned upto 2.5 kg		X
0210.11.90	--- Other		X
	-- Bellies (streaky) and cuts thereof:		
0210.12.10	--- Wrapped/canned upto 2.5 kg		X
0210.12.90	--- Other		X
	-- Other:		
0210.19.10	--- Wrapped/canned upto 2.5 kg		X
0210.19.90	--- Other		X
	- Meat of bovine animals (“Wagyu Beef”):		
0210.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0210.20.90	--- Other	28.0%	B15
	- Other, including edible flours and meals of meat or meat offal:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- of primates:		
0210.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0210.91.90	--- Other	28.0%	B15
	-- 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 suborder Pinnipedia):		
0210.92.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0210.92.90	--- Other	28.0%	B15
	-- Of reptiles (including snakes and turtles):		
0210.93.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0210.93.90	--- Other	28.0%	B15
	-- Other:		
0210.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0210.99.90	--- Other	28.0%	B15
03.01	Live fish.		
	- Ornamental fish:		
0301.11.00	-- Freshwater	28.0%	B15
0301.19.00	-- Other	28.0%	B15
	- Other live fish:		
	-- Trout (*Salmo trutta , Oncorhynchus mykiss , Oncorhynchus clarki , Oncorhynchus aguabonita , Oncorhynchus gilae , Oncorhynchus apache and Oncorhynchus chrysogaster*):		
0301.91.10	--- Fry		A
0301.91.90	--- Other	28.0%	B15
	-- Eels (*Anguilla spp.*):		
0301.92.10	--- Fry		A
0301.92.90	--- Other	28.0%	B15
	-- Carp (*Cyprinus spp. , Carassius spp. , Ctenopharyngodon idellus , Hypophthalmichthys spp. , Cirrhinus spp. , Mylopharyngodon piceus , Catla catla , Labeo spp. , Osteochilus hasselti , Leptobarbus hoeveni , Megalobrama spp.*):		
0301.93.10	--- Fry		A
0301.93.90	--- Other		X
	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus , Thunnus orientalis*):		
0301.94.10	--- Fry		A
0301.94.90	--- Other	28.0%	B15
	-- Southern bluefin tunas (Thunnus maccoyii):		
0301.95.10	--- Fry		A
0301.95.90	--- Other	28.0%	B15
	-- Other:		
0301.99.10	--- Fry		A
0301.99.90	--- Other	28.0%	B15
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
	- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Trout (*Salmo trutta , Oncorhynchus mykiss , Oncorhynchus clarki , Oncorhynchus aguabonita , Oncorhynchus gilae , Oncorhynchus apache and Oncorhynchus chrysogaster*):		
0302.11.10	--- Wrapped/canned upto 2.5 kg		X
0302.11.90	--- Other		X
	-- Pacific salmon (*Oncorhynchus nerka , Oncorhynchus gorbuscha , Oncorhynchus keta ,Oncorhynchus tschawytscha , Oncorhynchus kisutch ,Oncorhynchus masou and Oncorhynchus rhodurus*):		
0302.13.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.13.90	--- Other	40.8%	B15
	-- *Atlantic salmon* (*Salmo salar*) *and Danube salmon* (*Hucho hucho*):		
0302.14.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0302.14.90	--- Other	40.8%	B15
	-- Other:		
0302.19.10	--- Wrapped/canned upto 2.5 kg		X
0302.19.90	--- Other		X
	- Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	--Halibut (*Reinhardtius hippoglossoides* , *Hippoglossus hippoglossus* , *Hippoglossus stenolepis*):		
0302.21.10	--- Wrapped/canned upto 2.5 kg		X
0302.21.90	--- Other		X
	-- Plaice (*Pleuronectes platessa*):		
0302.22.10	--- Wrapped/canned upto 2.5 kg		X
0302.22.90	--- Other		X
	-- Sole (*Solea spp.*):		
0302.23.10	--- Wrapped/canned upto 2.5 kg		X
0302.23.90	--- Other		X
	-- Turbots (*Psetta maxima*):		
0302.24.10	--- Wrapped/canned upto 2.5 kg		X
0302.24.90	--- Other		X
	-- Other:		
0302.29.10	--- Wrapped/canned upto 2.5 kg		X
0302.29.90	--- Other		X
	- Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Albacore or longfinned tunas (*Thunnus alalunga*):		
0302.31.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.31.90	--- Other	40.8%	B15
	-- Yellowfin tunas (*Thunnus albacares*):		
0302.32.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.32.90	--- Other	40.8%	B15
	-- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*):		
0302.33.10	--- Wrapped/canned upto 2.5 kg		X
0302.33.90	--- Other		X
	-- Bigeye tunas (*Thunnus obesus*):		
0302.34.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.34.90	--- Other	40.8%	B15
	-- Atlantic and Pacific bluefin tunas (*thunnus thynnus* , *Thunnus orientalis*):		
0302.35.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.35.90	--- Other	40.8%	B15
	-- Southern bluefin tunas (*Thunnus maccoyii*):		
0302.36.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.36.90	--- Other	40.8%	B15
	-- Other:		
0302.39.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.39.90	--- Other	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Herrings (*Clupea harengus* , *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus* , *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Herrings (*Clupea harengus* , *Clupea pallasi*):		
0302.41.10	--- Wrapped/canned upto 2.5 kg		X
0302.41.90	--- Other		X
	-- Anchovies (*Engraulis spp.*):		
0302.42.10	--- Wrapped/canned upto 2.5 kg		X
0302.42.90	--- Other		X
	-- Sardines (*Sardina pilchardus*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):		
0302.43.10	--- Wrapped/canned upto 2.5 kg		X
0302.43.90	--- Other		X
	-- Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus*):		
0302.44.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.44.90	--- Other	28.0%	B15
	-- Jack and horse mackerel (*Trachurus spp.*):		
0302.45.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.45.90	--- Other	28.0%	B15
	-- cobia (*Rachycentron canadum*):		
0302.46.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.46.90	--- Other	28.0%	B15
	-- swordfish (*Xiphias gladius*):		
0302.47.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.47.90	--- Other	28.0%	B15
	-- Other:		
0302.49.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.49.90	--- Other	28.0%	B15
	- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*):		
0302.51.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.51.90	--- Other	28.0%	B15
	-- Haddock (*Melanogrammus aeglefinus*):		
0302.52.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0302.52.90	--- Other	25.0%	B15
	-- Coalfish (*Pollachius virens*):		
0302.53.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.53.90	--- Other	25.0%	B15
	-- Hake (*Merluccius spp* ., *Urophycis spp* .):		
0302.54.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0302.54.90	--- Other	25.0%	B15
	-- Alaska Pollock (*Theragra chalcogramma*):		
0302.55.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.55.90	--- Other	25.0%	B15
	-- Blue whitings (*Micromesistius poutassou* , *Micromesistius australis*):		
0302.56.10	--- Wrapped/canned upto 2.5 kg	25.0%	B15
0302.56.90	--- Other	25.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
0302.59.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.59.90	--- Other	28.0%	B15
	- Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp* ., *Cirrhinus spp* ., *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Tilapias (*Oreochromis spp* .):		
0302.71.10	--- Wrapped/canned upto 2.5 kg		X
0302.71.90	--- Other		X
	-- Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .):		
0302.72.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.72.90	--- Other	28.0%	B15
	-- Carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*):		
0302.73.10	--- Wrapped/canned upto 2.5 kg		X
0302.73.90	--- Other		X
	-- Eels (*Anguilla spp* .):		
0302.74.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.74.90	--- Other	28.0%	B15
	-- Other:		
0302.79.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.79.90	--- Other	28.0%	B15
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	-- Dogfish and other sharks:		
0302.81.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.81.90	--- Other	28.0%	B15
	-- Rays and skates (*Rajidae*):		
0302.82.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.82.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp* .):		
0302.83.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.83.90	--- Other	28.0%	B15
	-- Seabass (*Dicentrarchus spp* .):		
0302.84.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.84.90	--- Other	28.0%	B15
	-- Seabream (*Sparidae*):		
0302.85.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.85.90	--- Other	28.0%	B15
	-- Other:		
	--- Hilsha fish:		
0302.89.11	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.89.19	---- Other	28.0%	B15
	--- Other:		
0302.89.91	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.89.99	---- Other	28.0%	B15
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
	-- Livers, roes and milt:		
0302.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.91.90	--- Other	28.0%	B15
	-- Shark fins:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0302.92.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0302.92.90	--- Other	28.0%	B15
	-- Other:		
0302.99.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0302.99.90	--- Other	40.8%	B15
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*):		
0303.11.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.11.90	--- Other	40.8%	B15
	-- Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*):		
0303.12.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.12.90	--- Other	40.8%	B15
	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*):		
0303.13.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.13.90	--- Other	40.8%	B15
	-- Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*):		
0303.14.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.14.90	--- Other	28.0%	B15
	-- Other:		
0303.19.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.19.90	--- Other	40.8%	B15
	- Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp* ., *Cirrhinus spp* ., *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Tilapias (*Oreochromis spp* .):		
0303.23.10	--- Wrapped/canned upto 2.5 kg		X
0303.23.90	--- Other		X
	-- Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .):		
0303.24.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.24.90	--- Other	28.0%	B15
	-- Carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*):		
0303.25.10	--- Wrapped/canned upto 2.5 kg		X
0303.25.90	--- Other		X
	-- Eels (*Anguilla spp* .):		
0303.26.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.26.90	--- Other	28.0%	B15
	-- Other:		
0303.29.10	--- Wrapped/canned upto 2.5 kg		X
0303.29.90	--- Other		X
	- Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Halibut (*Reinhardtius hippoglossoides* , *Hippoglossus hippoglossus* , *Hippoglossus stenolepis*):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0303.31.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.31.90	--- Other	28.0%	B15
	-- Plaice (*Pleuronectes platessa*):		
0303.32.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.32.90	--- Other	28.0%	B15
	-- Sole (*Solea spp.*):		
0303.33.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.33.90	--- Other	28.0%	B15
	-- Turbots (*Psetta maxima*):		
0303.34.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.34.90	--- Other	28.0%	B15
	-- Other:		
0303.39.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.39.90	--- Other	28.0%	B15
	- Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Albacore or longfinned tunas (*Thunnus alalunga*):		
0303.41.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.41.90	--- Other	28.0%	B15
	-- Yellowfin tunas (*Thunnus albacares*):		
0303.42.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.42.90	--- Other	40.8%	B15
	-- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*):		
0303.43.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.43.90	--- Other	28.0%	B15
	-- Bigeye tunas (*Thunnus obesus*):		
0303.44.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.44.90	--- Other	40.8%	B15
	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus , Thunnus orientalis*):		
0303.45.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.45.90	--- Other	40.8%	B15
	-- Southern bluefin tunas (*Thunnus maccoyii*):		
0303.46.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.46.90	--- Other	40.8%	B15
	-- Other:		
0303.49.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0303.49.90	--- Other	40.8%	B15
	- Herrings (*Clupea harengus , Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus , Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus , Scomber australasicus , Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp .*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Herrings (*Clupea harengus , Clupea pallasii*):		
0303.51.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.51.90	--- Other	28.0%	B15
	-- Sardines (*Sardina pilchardus , Sardinops spp .*), sardinella (*Sardinella spp .*), brisling or sprats (*Sprattus sprattus*):		
0303.53.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.53.90	--- Other	28.0%	B15
	-- Mackerel (*Scomber scombrus , Scomber australasicus , Scomber japonicus*):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0303.54.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.54.90	--- Other	28.0%	B15
	-- Jack and horse mackerel (*Trachurus spp .*):		
0303.55.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.55.90	--- Other	28.0%	B15
	-- Cobia (*Rachycentron canadum*):		
0303.56.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.56.90	--- Other	28.0%	B15
	-- Swordfish (*Xiphias gladius*):		
0303.57.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.57.90	--- Other	28.0%	B15
	-- Other:		
0303.59.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.59.90	--- Other	28.0%	B15
	- Fish of the families *Bregmacerotidae , Euclichthyidae , Gadidae , Macrouridae , Melanonidae , Merlucciidae , Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Cod (*Gadus morhua , Gadus ogac , Gadus macrocephalus*):		
0303.63.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.63.90	--- Other	28.0%	B15
	-- Haddock (*Melanogrammus aeglefinus*):		
0303.64.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.64.90	--- Other	28.0%	B15
	-- Coalfish (*Pollachius virens*):		
0303.65.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.65.90	--- Other	28.0%	B15
	-- Hake (*Merluccius spp ., Urophycis spp .*):		
0303.66.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.66.90	--- Other	28.0%	B15
	-- Alaska Pollock (*Theragra chalcogramma*):		
0303.67.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.67.90	--- Other	28.0%	B15
	-- Blue whitings (*Micromesistius poutassou , Micromesistius australis*):		
0303.68.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.68.90	--- Other	28.0%	B15
	-- Other:		
0303.69.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.69.90	--- Other	28.0%	B15
	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	-- Dogfish and other sharks:		
0303.81.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.81.90	--- Other	28.0%	B15
	-- Rays and skates (*Rajidae*):		
0303.82.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.82.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp .*):		
0303.83.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.83.90	--- Other	28.0%	B15
	-- Seabass (*Dicentrarchus spp .*):		
0303.84.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.84.90	--- Other	28.0%	B15
	-- Other:		
0303.89.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.89.90	--- Other	28.0%	B15
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
	-- Livers, roes and milt:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0303.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.91.90	--- Other	28.0%	B15
	-- Shark fins:		
0303.92.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.92.90	--- Other	28.0%	B15
	-- Other:		
0303.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0303.99.90	--- Other	28.0%	B15
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
	-- Tilapias (*Oreochromis spp* .):		
0304.31.10	--- Wrapped/canned upto 2.5 kg		X
0304.31.90	--- Other		X
	-- Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .):		
0304.32.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.32.90	--- Other	28.0%	B15
	-- Nile Perch (*Lates niloticus*):		
0304.33.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.33.90	--- Other	28.0%	B15
	-- Other:		
0304.39.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.39.90	--- Other	28.0%	B15
	- Fresh or chilled fillets of other fish:		
	-- Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*):		
0304.41.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0304.41.90	--- Other	40.8%	B15
	-- Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*):		
0304.42.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.42.90	--- Other	28.0%	B15
	-- Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*):		
0304.43.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.43.90	--- Other	28.0%	B15
	-- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* :		
0304.44.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.44.90	--- Other	28.0%	B15
	-- Swordfish (*Xiphias gladius*):		
0304.45.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.45.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp* .):		
0304.46.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.46.90	--- Other	28.0%	B15
	-- Dogfish and other sharks:		
0304.47.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.47.90	--- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Rays and skates (*Rajidae*):		
0304.48.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.48.90	--- Other	28.0%	B15
	-- Other:		
0304.49.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.49.90	--- Other	28.0%	B15
	- Other, fresh or chilled:		
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0304.51.10	--- Wrapped/canned upto 2.5 kg		X
0304.51.90	--- Other		X
	-- Salmonidae:		
0304.52.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.52.90	--- Other	28.0%	B15
	-- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* :		
0304.53.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.53.90	--- Other	28.0%	B15
	-- Swordfish (*Xiphias gladius*):		
0304.54.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.54.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp* .):		
0304.55.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.55.90	--- Other	28.0%	B15
	-- Dogfish and other sharks:		
0304.56.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.56.90	--- Other	28.0%	B15
	-- Rays and skates (*Rajidae*):		
0304.57.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.57.90	--- Other	28.0%	B15
	-- Other:		
0304.59.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.59.90	--- Other	28.0%	B15
	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
	-- Tilapias (*Oreochromis spp* .):		
0304.61.10	--- Wrapped/canned upto 2.5 kg		X
0304.61.90	--- Other		X
	-- Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .):		
0304.62.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.62.90	--- Other	28.0%	B15
	-- Nile Perch (*Lates niloticus*):		
0304.63.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.63.90	--- Other	28.0%	B15
	-- Other:		
0304.69.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.69.90	--- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Frozen fillets of fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* :		
	-- Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*):		
0304.71.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.71.90	--- Other	28.0%	B15
	-- Haddock (*Melanogrammus aeglefinus*):		
0304.72.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.72.90	--- Other	28.0%	B15
	-- Coalfish (*Pollachius virens*):		
0304.73.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.73.90	--- Other	28.0%	B15
	-- Hake (*Merluccius spp .*, *Urophycis spp .*):		
0304.74.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.74.90	--- Other	28.0%	B15
	-- Alaska Pollock (*Theragra chalcogramma*):		
0304.75.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.75.90	--- Other	28.0%	B15
	-- Other:		
0304.79.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.79.90	--- Other	28.0%	B15
	- Frozen fillets of other fish:		
	-- Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*):		
0304.81.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0304.81.90	--- Other	40.8%	B15
	-- Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*):		
0304.82.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.82.90	--- Other	28.0%	B15
	-- Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*):		
0304.83.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.83.90	--- Other	28.0%	B15
	-- Swordfish (*Xiphias gladius*):		
0304.84.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.84.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp .*):		
0304.85.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.85.90	--- Other	28.0%	B15
	-- Herrings (*Clupea harengus* , *Clupea pallasii*):		
0304.86.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.86.90	--- Other	28.0%	B15
	-- Tunas (of the genus *Thunnus*), Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*):		
0304.87.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0304.87.90	--- Other	40.8%	B15
	-- Dogfish, other sharks, rays and skates (*Rajidae*):		
0304.88.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.88.90	--- Other	28.0%	B15
	-- Other:		
0304.89.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0304.89.90	--- Other	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other frozen:		
	-- Swordfish (*Xiphias gladius*):		
0304.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.91.90	--- Other	28.0%	B15
	-- Toothfish (*Dissostichus spp.*):		
0304.92.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.92.90	--- Other	28.0%	B15
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0304.93.10	--- Wrapped/canned upto 2.5 kg		X
0304.93.90	--- Other		X
	-- Alaska Pollock (*Theragra chalcogramma*):		
0304.94.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.94.90	--- Other	28.0%	B15
	-- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* , other than Alaska Pollock (*Theragra chalcogramma*):		
0304.95.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.95.90	--- Other	28.0%	B15
	-- Dogfish and other sharks:		
0304.96.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.96.90	--- Other	28.0%	B15
	-- Rays and skates (*Rajidae*):		
0304.97.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.97.90	--- Other	28.0%	B15
	-- Other:		
0304.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0304.99.90	--- Other	28.0%	B15
03.05	Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process.		
	- Livers, roes and milt of fish, dried, smoked, salted or in brine:		
0305.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.20.90	--- Other	28.0%	B15
	- Fish fillets, dried, salted or in brine, but not smoked:		
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0305.31.10	--- Wrapped/canned upto 2.5 kg		X
0305.31.90	--- Other		X
	-- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* :		
0305.32.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.32.90	--- Other	28.0%	B15
	-- Other:		
0305.39.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.39.90	--- Other	28.0%	B15
	- Smoked fish, including fillets, other than edible fish offal:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*):		
0305.41.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.41.90	--- Other	28.0%	B15
	-- Herrings (*Clupea harengus* , *Clupea pallasii*):		
0305.42.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.42.90	--- Other	28.0%	B15
	-- Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*):		
0305.43.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.43.90	--- Other	28.0%	B15
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0305.44.10	--- Wrapped/canned upto 2.5 kg		X
0305.44.90	--- Other		X
	-- Other:		
0305.49.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.49.90	--- Other	28.0%	B15
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
	-- Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*):		
0305.51.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.51.90	--- Other	28.0%	B15
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0305.52.10	--- Wrapped/canned upto 2.5 kg		X
0305.52.90	--- Other		X
	-- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* , other than cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*):		
0305.53.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.53.90	--- Other	28.0%	B15
	-- Herrings (*Clupea harengus* , *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus* , *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*):		
0305.54.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.54.90	--- Other	28.0%	B15
	-- Other:		
0305.59.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.59.90	--- Other	53.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
	-- Herrings (*Clupea harengus* , *Clupea pallasii*):		
0305.61.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.61.90	--- Other	28.0%	B15
	-- Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*):		
0305.62.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.62.90	--- Other	28.0%	B15
	-- Anchovies (*Engraulis spp.*):		
0305.63.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.63.90	--- Other	28.0%	B15
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.* , *Silurus spp.* , *Clarias spp.* , *Ictalurus spp.*), carp (*Cyprinus spp.* , *Carassius spp.* , *Ctenopharyngodon idellus* , *Hypophthalmichthys spp.* , *Cirrhinus spp.* , *Mylopharyngodon piceus* , *Catla catla* , *Labeo spp.* , *Osteochilus hasselti* , *Leptobarbus hoeveni* , *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0305.64.10	--- Wrapped/canned upto 2.5 kg		X
0305.64.90	--- Other		X
	-- Other:		
0305.69.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.69.90	--- Other	28.0%	B15
	- Fish fins, heads, tails, maws and other edible fish offal:		
	-- Shark fins:		
0305.71.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.71.90	--- Other	28.0%	B15
	-- Fish heads, tails and maws:		
0305.72.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.72.90	--- Other	28.0%	B15
	-- Other:		
0305.79.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0305.79.90	--- Other		X
03.06	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.		
	- Frozen:		
0306.11.00	-- Rock lobster and other sea craw fish (*Palinurus spp.* ,*Panulirus spp.* ,*Jasus spp.*)		X
0306.12.00	-- Lobsters (*Homarus spp.*)		X
0306.14.00	-- Crabs		X
0306.15.00	-- Norway lobsters (*Nephrops norvegicus*)	28.0%	B15
0306.16.00	-- Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*)		X
0306.17.00	-- Other shrimps and prawns		X
0306.19.00	-- Other	28.0%	B15
	- Live, fresh or chilled:		
	-- Rock lobster and other sea crawfish (*Palinurus spp.* , *Panulirus spp.* , *Jasus spp.*):		
0306.31.10	--- Fry		A
0306.31.90	--- Other	28.0%	B15
	-- Lobsters (*Homarus spp.*):		
0306.32.10	--- Fry		A
0306.32.90	--- Other	28.0%	B15
	-- Crabs:		
0306.33.10	--- Fry		A
0306.33.90	--- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Norway lobsters (*Nephrops norvegicus*):		
0306.34.10	--- Fry		A
0306.34.90	--- Other		X
	-- Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*):		
0306.35.10	--- Fry		A
0306.35.90	--- Other		X
	-- Other shrimps and prawns:		
0306.36.10	--- Fry		A
0306.36.90	--- Other		X
	-- Other:		
0306.39.10	--- Fry		A
0306.39.90	--- Other	28.0%	B15
	- Other:		
	-- Rock lobster and other sea crawfish (*Palinurus spp.* , *Panulirus spp.* , *Jasus spp.*):		
0306.91.10	--- Fry		A
0306.91.90	--- Other		X
	-- Lobsters (*Homarus spp.*):		
0306.92.10	--- Fry		A
0306.92.90	--- Other		X
	-- Crabs:		
0306.93.10	--- Fry		A
0306.93.90	--- Other	28.0%	B15
	-- Norway lobsters (*Nephrops norvegicus*):		
0306.94.10	--- Fry		A
0306.94.90	--- Other		X
	-- Shrimps and prawns:		
0306.95.10	--- Fry		A
0306.95.90	--- Other		X
	-- Other:		
0306.99.10	--- Fry		A
0306.99.90	--- Other	28.0%	B15
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.		
	- Oysters:		
	-- Live, fresh or chilled:		
0307.11.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.11.90	--- Other	28.0%	B15
	-- Frozen:		
0307.12.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.12.90	--- Other	28.0%	B15
	-- Other:		
0307.19.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.19.90	--- Other	28.0%	B15
	- Scallops and other molluscs of the *family Pectinidae* :		
	-- Live, fresh or chilled:		
0307.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.21.90	--- Other	28.0%	B15
	-- Frozen:		
0307.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.22.90	--- Other	5.0%	B15
	-- Other:		
0307.29.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.29.90	--- Other	28.0%	B15
	- Mussels (*Mytilus spp.* , *perna spp.*):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Live, fresh or chilled:		
0307.31.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.31.90	--- Other	28.0%	B15
	-- Frozen:		
0307.32.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.32.90	--- Other	28.0%	B15
	-- Other:		
0307.39.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.39.90	--- Other	28.0%	B15
	- Cuttle fish and squid:		
	-- Live, fresh or chilled:		
0307.42.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.42.90	--- Other	28.0%	B15
	-- Frozen:		
0307.43.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.43.90	--- Other	28.0%	B15
	-- Other:		
0307.49.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.49.90	--- Other	28.0%	B15
	- Octopus (*Octopus spp.*):		
	-- Live, fresh or chilled:		
0307.51.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.51.90	--- Other	28.0%	B15
	-- Frozen:		
0307.52.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.52.90	--- Other	28.0%	B15
	-- Other:		
0307.59.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.59.90	--- Other	28.0%	B15
	- Snails, other than sea snails:		
0307.60.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.60.90	--- Other	28.0%	B15
	-Clams, cockles and ark shells (families *Arcidae* , *Arcticidae* , *Cardiidae* , *Donacidae* , *Hiatellidae* , *Mactridae* , *Mesodesmatidae* , *Myidae* , *Semelidae* , *Solecurtidae* , *Solenidae* , *Tridacnidae* and *Veneridae*):		
	-- Live, fresh or chilled:		
0307.71.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.71.90	--- Other	28.0%	B15
	-- Frozen:		
0307.72.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.72.90	--- Other	28.0%	B15
	-- Other:		
0307.79.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.79.90	--- Other	28.0%	B15
	- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):		
	-- Live, fresh or chilled abalone (*Haliotis spp.*):		
0307.81.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.81.90	--- Other	28.0%	B15
	-- Live, fresh or chilled stromboid conchs (*Strombus spp.*):		
0307.82.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.82.90	--- Other	28.0%	B15
	-- Frozen abalone (*Haliotis spp.*):		
0307.83.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.83.90	--- Other	28.0%	B15
	-- Frozen stromboid conchs (*Strombus spp.*):		
0307.84.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0307.84.90	--- Other	28.0%	B15
	-- Other abalone (*Haliotis spp.*):		
0307.87.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.87.90	--- Other	28.0%	B15
	-- Other stromboid conchs (*Strombus spp.*):		
0307.88.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.88.90	--- Other	28.0%	B15
	- Other:		
	-- Live, fresh or chilled:		
0307.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.91.90	--- Other	28.0%	B15
	-- Frozen:		
0307.92.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.92.90	--- Other	28.0%	B15
	-- Other:		
0307.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0307.99.90	--- Other	28.0%	B15
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.		
	- Sea cucumbers (*Stichopus japonicus* , *Holothuroidea*):		
	-- Live, fresh or chilled:		
0308.11.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.11.90	--- Other	28.0%	B15
	-- Frozen:		
0308.12.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.12.90	--- Other	28.0%	B15
	-- Other:		
0308.19.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.19.90	--- Other	28.0%	B15
	- Sea urchins (*Strongylocentrotus spp.* , *Paracentrotus lividus* , *Loxechinus albus* , *Echinus esculentus*):		
	-- Live, fresh or chilled:		
0308.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.21.90	--- Other	28.0%	B15
	-- Frozen:		
0308.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.22.90	--- Other	28.0%	B15
	-- Other:		
0308.29.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.29.90	--- Other	28.0%	B15
	- Jellyfish (*Rhopilema spp* .):		
0308.30.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.30.90	--- Other	28.0%	B15
	- Other:		
0308.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0308.90.90	--- Other	28.0%	B15
03.09	Flours, meals, and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.		
	- Of fish:		
0309.10.10	--- Wrapped/canned upto 2.5 kg	40.8%	B15
0309.10.90	--- Other	28.0%	B15
	- Other:		
0309.90.10	--- Wrapped/canned upto 2.5 kg		X
0309.90.90	--- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	- Of a fat content, by weight, not exceeding 1%:		
0401.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0401.10.90	--- Other	28.0%	B15
	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:		
0401.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0401.20.90	--- Other	28.0%	B15
	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:		
0401.40.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0401.40.90	--- Other	28.0%	B15
	- Of a fat content, by weight, exceeding 10%:		
0401.50.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0401.50.90	--- Other	28.0%	B15
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
0402.10.10	--- In powder form, in retail packing of upto 2.5 kg	28.0%	B15
0402.10.90	--- Other	10.0%	B15
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	-- Not containing added sugar or other sweetening matter:		
0402.21.10	--- In powder form, in retail packing of upto 2.5 kg	28.0%	B15
0402.21.90	--- Other	10.0%	B15
	-- Other:		
0402.29.10	--- In powder form, in retail packing of upto 2.5 kg	28.0%	B15
0402.29.90	--- Other	28.0%	B15
	- Other:		
0402.91.00	-- Not containing added sugar or other sweetening matter	28.0%	B15
0402.99.00	-- Other	28.0%	B15
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
0403.20.00	- Yogurt	28.0%	B15
0403.90.00	- Other	28.0%	B15
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included.		
0404.10.00	- Whey whether or not concentrated or containing added sugar or other sweetening matter	28.0%	B15
0404.90.00	- Other	28.0%	B15
04.05	Butter and other fats and oils derived from milk; dairy spreads.		
0405.10.00	- Butter	50.0%	B15
0405.20.00	- Dairy spreads	53.6%	B15
0405.90.00	- Other	53.6%	B15
04.06	Cheese and Curd.		
0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd		X
0406.20.00	- Grated or powdered cheese, of all kinds	53.6%	B15
0406.30.00	- Processed cheese, not grated or powdered	53.6%	B15
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	53.6%	B15
0406.90.00	- Other cheese	53.6%	B15
04.07	Birds' eggs, in shell, fresh, preserved or cooked.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Fertilised eggs for incubation:		
0407.11.00	-- Of fowls of the species *Gallus domesticus*	28.0%	B15
0407.19.00	-- Other	28.0%	B15
	- Other fresh eggs:		
0407.21.00	-- Of fowls of the species *Gallus domesticus*		X
0407.29.00	-- Other		X
0407.90.00	- Other		X
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter.		
	- Egg yolks:		
0408.11.00	-- Dried		X
0408.19.00	-- Other		X
	- Other:		
0408.91.00	-- Dried		X
0408.99.00	-- Other		X
04.09	Natural honey.		
0409.00.10	-- Wrapped/canned upto 2.5 kg	28.0%	B15
0409.00.90	-- Other	28.0%	B15
04.10	Insects and other edible products of animal origin, not elsewhere specified or included.		
	- Insects:		
0410.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0410.10.90	--- Other	28.0%	B15
	- Other:		
0410.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0410.90.90	--- Other	28.0%	B15
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	10.0%	B8
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and' other brush-making hair; waste of such bristles or hair.		
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	10.0%	B8
0502.90.00	- Other	10.0%	B8
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10.0%	B8
05.05	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.		
0505.10.00	- Feathers of a kind used for stuffing; down	10.0%	B8
0505.90.00	- Other	10.0%	B8
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
0506.10.00	- Ossein and bones treated with acid	10.0%	B8
	- Other:		
0506.90.10	--- Bone ash	10.0%	B8
0506.90.90	--- Other	10.0%	B8
05.07	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 of these products.		
0507.10.00	- Ivory; ivory powder and waste	28.0%	B15
0507.90.00	- Other	28.0%	B15
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
05.10	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.		
0510.00.10	--- Glands including pituitary glands	5.0%	B5
0510.00.90	--- Other	10.0%	B8
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10.00	- Bovine semen		A
	- Other:		
0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	5.0%	B5
	-- Other:		
0511.99.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0511.99.90	--- Other	5.0%	B5
06.01	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.		
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5.0%	B5
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5.0%	B5
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
0602.10.00	- Unrooted cuttings and slips	5.0%	B5
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5.0%	B5
0602.30.00	- Rhododendrons and azaleas, grafted or not	5.0%	B5
0602.40.00	- Roses, grafted or not	5.0%	B5
	- Other:		
0602.90.10	--- Mushroom	15.0%	B15
0602.90.90	--- Other	5.0%	B5
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	- Fresh:		
0603.11.00	-- Roses	45.0%	B15
0603.12.00	-- Carnations	45.0%	B15
0603.13.00	-- Orchids	45.0%	B15
0603.14.00	-- Chrysanthemums	45.0%	B15
0603.15.00	-- Lilies (*Lilium spp.*)	45.0%	B15
0603.19.00	-- Other	45.0%	B15
0603.90.00	- Other	45.0%	B15
06.04	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.		
0604.20.00	- Fresh		X
0604.90.00	- Other	30.0%	B15
07.01	Potatoes, fresh or chilled.		
	- Seed:		
0701.10.10	--- Wrapped/canned upto 2.5 kg		A
0701.10.90	--- Other		A
	- Other:		
	-- Fresh:		
0701.90.11	---- Wrapped/canned upto 2.5 kg		X
0701.90.19	---- Other		X
	-- Chilled:		
0701.90.21	---- Wrapped/canned upto 2.5 kg		X
0701.90.29	---- Other		X
07.02	Tomatoes, fresh or chilled.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	--- Fresh:		
0702.00.11	---- Wrapped/canned upto 2.5 kg	53.6%	B15
0702.00.19	---- Other	53.6%	B15
	--- Chilled:		
0702.00.21	---- Wrapped/canned upto 2.5 kg	53.6%	B15
0702.00.29	---- Other	53.6%	B15
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
	- Onions and shallots:		
	-- Onions:		
0703.10.11	---- Wrapped/canned upto 2.5 kg	10.0%	B15
0703.10.19	---- Other	10.0%	B15
	--- Shallots:		
0703.10.21	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0703.10.29	---- Other	28.0%	B15
	- Garlic:		
0703.20.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
0703.20.90	--- Other	5.0%	B5
	- Leeks and other alliaceous vegetables:		
0703.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0703.90.90	--- Other	28.0%	B15
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
	- Cauliflowers and broccoli:		
0704.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0704.10.90	--- Other	28.0%	B15
	- Brussels sprouts:		
0704.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0704.20.90	--- Other	28.0%	B15
	- Other:		
0704.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0704.90.90	--- Other	28.0%	B15
07.05	Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.		
	- Lettuce:		
	-- Cabbage lettuce (*head lettuce*):		
0705.11.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0705.11.90	--- Other	28.0%	B15
	-- Other:		
0705.19.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0705.19.90	--- Other	28.0%	B15
	- Chicory:		
	-- Witloof chicory (*Cichorium intybus var. foliosum*):		
0705.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0705.21.90	--- Other	28.0%	B15
	-- Other:		
0705.29.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0705.29.90	--- Other	28.0%	B15
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
	- Carrots and turnips:		
0706.10.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0706.10.90	--- Other	53.6%	B15
	- Other:		
0706.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0706.90.90	--- Other	28.0%	B15
07.07	Cucumbers and gherkins, fresh or chilled.		
0707.00.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0707.00.90	--- Other	28.0%	B15
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		
	- Peas (*pisum sativum*):		
0708.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0708.10.90	--- Other	28.0%	B15
	- Beans (*Vigna spp. , phaseolus spp.*):		
0708.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0708.20.90	--- Other	28.0%	B15
	- Other leguminous vegetables:		
0708.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0708.90.90	--- Other	28.0%	B15
07.09	Other vegetables, fresh or chilled.		
	- Asparagus:		
0709.20.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.20.90	--- Other	50.0%	B15
	- Aubergines (egg plants):		
0709.30.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.30.90	--- Other	53.6%	B15
	- Celery other than celeriac:		
0709.40.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.40.90	--- Other	50.0%	B15
	- Mushrooms and truffles:		
	-- Mushrooms of the genus *Agaricus* :		
0709.51.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.51.90	--- Other	53.6%	B15
	-- Mushrooms of the genus *Boletus* :		
0709.52.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.52.90	--- Other	53.6%	B15
	-- Mushrooms of the genus *Cantharellus* :		
0709.53.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.53.90	--- Other	53.6%	B15
	-- Shiitake (*Lentinus edodes*):		
0709.54.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.54.90	--- Other	53.6%	B15
	-- Matsutake (*Tricholoma matsutake , Tricholoma magnivelare , Tricholoma anatolicum , Tricholoma dulciolens , Tricholoma caligatum*):		
0709.55.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.55.90	--- Other	53.6%	B15
	-- Truffles (*Tuber spp .*):		
0709.56.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.56.90	--- Other	53.6%	B15
	-- Other:		
0709.59.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.59.90	--- Other	53.6%	B15
	- Fruits of the genus Capsicum or of the genus Pimenta:		
	--- Sweet peppers:		
0709.60.11	---- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.60.19	---- Other	53.6%	B15
	--- Other:		
0709.60.91	---- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.60.99	---- Other	53.6%	B15
	- Spinach, New Zealand spinach and orache spinach (garden spinach):		
0709.70.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.70.90	--- Other	50.0%	B15
	- Other:		
	-- Globe artichokes:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0709.91.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.91.90	--- Other	50.0%	B15
	-- Olives:		
0709.92.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.92.90	--- Other	50.0%	B15
	-- Pumpkins, squash and gourds (*Cucurbita spp* .):		
0709.93.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0709.93.90	--- Other	50.0%	B15
	-- Other:		
0709.99.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0709.99.90	--- Other	53.6%	B15
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
	- Potatoes:		
0710.10.10	--- Wrapped/canned upto 2.5 kgban		X
0710.10.90	--- Other		X
	- Leguminous vegetables shelled or unshelled:		
	-- Peas (*Pisum sativum*):		
0710.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.21.90	--- Other	28.0%	B15
	-- Beans (*Vigna spp. Phaseolus spp.*):		
0710.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.22.90	--- Other	28.0%	B15
	-- Other:		
0710.29.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.29.90	--- Other	28.0%	B15
	- Spinach, New Zealand spinach and orache spinach (garden spinach):		
0710.30.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.30.90	--- Other	28.0%	B15
	- Sweet corn:		
0710.40.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.40.90	--- Other	28.0%	B15
	- Other vegetables:		
0710.80.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.80.90	--- Other	28.0%	B15
	- Mixtures of vegetables:		
0710.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0710.90.90	--- Other	28.0%	B15
07.11	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.		
0711.20.00	- Olives	28.0%	B15
0711.40.00	- Cucumbers and gherkins	28.0%	B15
	- Mushrooms and truffles:		
0711.51.00	-- Mushrooms of the genus Agaricus	28.0%	B15
0711.59.00	-- Other	28.0%	B15
0711.90.00	- Other vegetables; mixtures of vegetables	28.0%	B15
07.12	Dried vegetables, whole, cut sliced, broken or in powder, but not further prepared.		
	- Onions:		
0712.20.10	--- Wrapped/canned upto 2.5 kg		X
0712.20.90	--- Other	28.0%	B15
	- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:		
	-- Mushrooms of the genus Agaricus:		
0712.31.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0712.31.90	--- Other	28.0%	B15
	-- Wood ears (*Auricularia spp.*):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0712.32.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0712.32.90	--- Other	28.0%	B15
	-- Jelly fungi (*Tremella spp.*):		
0712.33.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0712.33.90	--- Other	28.0%	B15
	-- Shiitake (*Lentinus edodes*):		
0712.34.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0712.34.90	--- Other	28.0%	B15
	-- Other:		
0712.39.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0712.39.90	--- Other	28.0%	B15
	- Other vegetables; mixtures of vegetables:		
0712.90.10	--- Sweet corn		X
	--- Other:		
0712.90.91	---- Wrapped/canned upto 2.5 kg		X
0712.90.92	---- Dehydrated chives	28.0%	B15
0712.90.99	---- Other		X
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
	- Peas (*Pisum sativum*):		
0713.10.10	--- Wrapped/canned upto 2.5 kg		A
0713.10.90	--- Other		A
	- Chickpeas (*garbanzos*):		
0713.20.10	--- Wrapped/canned upto 2.5 kg		A
0713.20.90	--- Other		A
	- Beans (*Vigna spp. , phaseolus spp.*):		
	-- Beans of the species *Vigna mungo* (*L.*) *Hepper or vigna radiata* (*L.*) *Wilczek* :		
0713.31.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.31.90	--- Other	5.0%	B15
	-- Small red (*Adzuki*) beans (*phaseolus or Vigna angularis*):		
0713.32.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.32.90	--- Other	5.0%	B5
	-- Kidney beans, including white pea beans (*Phaseolus vulgaris*):		
0713.33.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.33.90	--- Other	5.0%	B5
	-- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*):		
0713.34.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.34.90	--- Other	5.0%	B5
	-- Cow peas (*Vigna unguiculata*):		
0713.35.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.35.90	--- Other	5.0%	B5
	-- Other:		
0713.39.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.39.90	--- Other	5.0%	B5
	- Lentils:		
0713.40.10	--- Wrapped/canned upto 2.5 kg		A
0713.40.90	--- Other		A
	- Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina* , *Vicia faba var. minor*):		
0713.50.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.50.90	--- Other	5.0%	B5
	- Pigeon peas (*Cajanus cajan*):		
0713.60.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
0713.60.90	--- Other	5.0%	B5
	- Other:		
0713.90.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0713.90.90	--- Other	5.0%	B15
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
	- Manioc (*Cassava*):		
0714.10.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0714.10.90	--- Other	28.0%	B15
	- Sweet Potatoes:		
0714.20.10	--- Wrapped/canned upto 2.5 kg		X
0714.20.90	--- Other		X
	- Yams (*Dioscorea spp* .):		
0714.30.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0714.30.90	--- Other	28.0%	B15
	- Taro (*Colocasia spp* .):		
0714.40.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0714.40.90	--- Other	28.0%	B15
	- Yautia (*Xanthosoma spp* .):		
0714.50.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0714.50.90	--- Other	28.0%	B15
	- Other:		
	--- Sago:		
0714.90.11	---- Wrapped/canned upto 2.5 kg	10.0%	B8
0714.90.19	---- Other	10.0%	B8
	--- Other:		
0714.90.91	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0714.90.99	---- Other	28.0%	B15
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
	- Coconuts:		
	-- Desiccated:		
0801.11.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0801.11.90	--- Other	28.0%	B15
	-- In the inner shell (*endocarp*):		
0801.12.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0801.12.90	--- Other	28.0%	B15
	-- Other:		
0801.19.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0801.19.90	--- Other	28.0%	B15
	- Brazil nuts:		
	-- In shell:		
0801.21.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0801.21.90	--- Other	28.0%	B15
	-- Shelled:		
0801.22.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0801.22.90	--- Other	28.0%	B15
	- Cashew nuts:		
	-- in shell:		
0801.31.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0801.31.90	--- Other		A
	-- Shelled:		
0801.32.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0801.32.90	--- Other	15.0%	B15
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
	- Almonds:		
	-- In shell:		
0802.11.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0802.11.90	--- Other	28.0%	B15
	-- Shelled:		
0802.12.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.12.90	--- Other	28.0%	B15
	- Hazelnuts or filberts (*Corylus spp.*):		
	-- In shell:		
0802.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0802.21.90	--- Other	28.0%	B15
	-- Shelled:		
0802.22.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.22.90	--- Other	28.0%	B15
	- Walnuts:		
	-- In shell:		
0802.31.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.31.90	--- Other	28.0%	B15
	-- Shelled:		
0802.32.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.32.90	--- Other	28.0%	B15
	- Chestnuts (*Castanea spp.*):		
	-- In Shell:		
0802.41.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.41.90	--- Other	28.0%	B15
	-- Shelled:		
0802.42.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.42.90	--- Other	28.0%	B15
	- Pistachios:		
	-- In Shell:		
0802.51.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.51.90	--- Other	28.0%	B15
	-- Shelled:		
0802.52.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.52.90	--- Other	28.0%	B15
	- Macadamia nuts:		
	-- In Shell:		
0802.61.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.61.90	--- Other	28.0%	B15
	-- Shelled:		
0802.62.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.62.90	--- Other	28.0%	B15
	- Kola nuts (*Cola spp* .):		
0802.70.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.70.90	--- Other	28.0%	B15
	- Areca nuts:		
0802.80.10	--- Wrapped/canned upto 2.5 kg	85.6%	B15
0802.80.90	--- Other	85.6%	B15
	- Other:		
	-- Pine nuts, in shell:		
0802.91.10	--- Wrapped/canned upto 2.5 kg	85.6%	B15
0802.91.90	--- Other	28.0%	B15
	-- Pine nuts, shelled:		
0802.92.10	--- Wrapped/canned upto 2.5 kg	85.6%	B15
0802.92.90	--- Other	28.0%	B15
	-- Other:		
	--- Betel nuts:		
0802.99.11	---- Wrapped/canned upto 2.5 kg	85.6%	B15
0802.99.12	---- Semi-processed betel nuts packed in 60-80 kg bag	85.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0802.99.19	---- Other	85.6%	B15
	--- Other:		
0802.99.91	---- Wrapped/canned upto 2.5 kg	53.6%	B15
0802.99.99	---- Other	28.0%	B15
08.03	Bananas, including plantains, fresh or dried.		
	- Plantains:		
0803.10.10	--- Wrapped/canned upto 2.5 kg	45.0%	B15
0803.10.90	--- Other	45.0%	B15
	- Other:		
0803.90.10	--- Wrapped/canned upto 2.5 kg	45.0%	B15
0803.90.90	--- Other	45.0%	B15
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
	- Dates:		
	--- Fresh:		
0804.10.11	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0804.10.19	---- Other	28.0%	B15
	--- Dried:		
0804.10.21	---- Wrapped/canned upto 2.5 kg	28.0%	B15
0804.10.29	---- Other	28.0%	B15
	- Figs:		
	--- Fresh:		
0804.20.11	---- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.20.19	---- Other	45.0%	B15
	--- Dried:		
0804.20.21	---- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.20.29	---- Other	45.0%	B15
	- Pineapples:		
0804.30.10	--- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.30.90	--- Other	45.0%	B15
	- Avocados:		
0804.40.10	--- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.40.90	--- Other	45.0%	B15
	- Guavas, mangoes and mangosteens:		
	--- Guavas:		
0804.50.11	---- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.50.19	---- Other	45.0%	B15
	--- Mangosteens:		
0804.50.21	---- Wrapped/canned upto 2.5 kg	45.0%	B15
0804.50.29	---- Other	45.0%	B15
	--- Mangoes:		
0804.50.31	---- Wrapped/canned upto 2.5 kg		X
0804.50.39	---- Other		X
08.05	Citrus fruit, fresh or dried.		
	- Oranges:		
0805.10.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0805.10.90	--- Other	88.5%	B18
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
	-- Mandarins (including tangerines and satsumas):		
0805.21.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0805.21.90	--- Other	88.5%	B15
	-- Clementines:		
0805.22.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0805.22.90	--- Other	88.5%	B15
	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0805.29.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0805.29.90	--- Other	88.5%	B15
	- Grapefruit and pomelos:		
0805.40.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0805.40.90	--- Other	88.5%	B18
	- Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifoli, citrus Latifolia):		
0805.50.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0805.50.90	--- Other	88.5%	B18
	- Other:		
	--- Fresh:		
0805.90.11	---- Wrapped/canned upto 2.5 kg	88.5%	B18
0805.90.19	---- Other	88.5%	B18
	--- Dried:		
0805.90.21	---- Wrapped/canned upto 2.5 kg	88.5%	B18
0805.90.29	---- Other	88.5%	B18
08.06	Grapes, fresh or dried.		
	- Fresh:		
0806.10.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0806.10.90	--- Other	88.5%	B15
	- Dried:		
0806.20.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0806.20.90	--- Other	88.5%	B18
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
	- Melons (including watermelons):		
	-- Watermelons:		
0807.11.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0807.11.90	--- Other	88.5%	B18
	-- Other:		
0807.19.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0807.19.90	--- Other	88.5%	B18
	- Papaws (Papayas):		
0807.20.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0807.20.90	--- Other	88.5%	B18
08.08	Apples, pears and quinces, fresh.		
	- Apples:		
0808.10.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0808.10.90	--- Other	88.5%	B15
	- Pears:		
0808.30.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0808.30.90	--- Other	88.5%	B15
	- Quinces:		
0808.40.10	--- Wrapped/canned upto 2.5 kg	30.0%	B15
0808.40.90	--- Other	30.0%	B15
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
	- Apricots:		
0809.10.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0809.10.90	--- Other	88.5%	B18
	- Cherries:		
	-- Sour cherries (*Prunus cerasus*):		
0809.21.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0809.21.90	--- Other	88.5%	B18
	-- Other:		
0809.29.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0809.29.90	--- Other	88.5%	B18
	- Peaches, including nectarines:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0809.30.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0809.30.90	--- Other	88.5%	B15
	- Plums and sloes:		
	--- Plums:		
0809.40.11	---- Wrapped/canned upto 2.5 kg	30.0%	B15
0809.40.19	---- Other	30.0%	B15
	--- Sloes:		
0809.40.91	---- Wrapped/canned upto 2.5 kg	30.0%	B15
0809.40.99	---- Other	30.0%	B15
08.10	Other fruit, fresh.		
	- Strawberries:		
0810.10.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0810.10.90	--- Other	88.5%	B15
	- Raspberries, blackberries, mulberries and loganberries:		
0810.20.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.20.90	--- Other	88.5%	B18
	- Black, white or red currants and gooseberries:		
0810.30.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.30.90	--- Other	88.5%	B18
	- Cranberries, bilberries and other fruits of the genus Vaccinium:		
0810.40.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.40.90	--- Other	88.5%	B18
	- Kiwifruit:		
0810.50.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.50.90	--- Other	88.5%	B18
	- Durians:		
0810.60.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.60.90	--- Other	88.5%	B18
	- Persimmons:		
0810.70.10	--- Wrapped/canned upto 2.5 kg	88.5%	B15
0810.70.90	--- Other	88.5%	B15
	- Other:		
0810.90.10	--- Wrapped/canned upto 2.5 kg	88.5%	B18
0810.90.90	--- Other	88.5%	B18
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
0811.10.00	- Strawberries	45.0%	B15
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	45.0%	B15
0811.90.00	- Other	45.0%	B15
08.12	Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption.		
0812.10.00	- Cherries	45.0%	B15
0812.90.00	- Other		X
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter.		
	- Apricots:		
0813.10.10	--- Wrapped/canned upto 2.5 kg		X
0813.10.90	--- Other		X
	- Prunes:		
0813.20.10	--- Wrapped/canned upto 2.5 kg		X
0813.20.90	--- Other		X
	- Apples:		
0813.30.10	--- Wrapped/canned upto 2.5 kg		X
0813.30.90	--- Other		X
	- Other fruit:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0813.40.10	--- Wrapped/canned upto 2.5 kg		X
0813.40.90	--- Other		X
	- Mixtures of nuts or dried fruits of this Chapter:		
	-- Having the essential character of betel nuts:		
0813.50.11	---- Wrapped/canned upto 2.5 kg		X
0813.50.19	---- Other		X
	- Other:		
0813.50.91	---- Wrapped/canned upto 2.5 kg		X
0813.50.99	---- Other		X
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	45.0%	B15
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	- Coffee, not roasted:		
	-- Not decaffeinated:		
0901.11.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0901.11.90	--- Other	28.0%	B15
	-- Decaffeinated:		
0901.12.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0901.12.90	--- Other	28.0%	B15
	- Coffee, roasted:		
	-- Not decaffeinated:		
0901.21.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0901.21.90	--- Other	28.0%	B15
	-- Decaffeinated:		
0901.22.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0901.22.90	--- Other	28.0%	B15
	- Other:		
0901.90.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0901.90.90	--- Other	28.0%	B15
09.02	Tea, whether or not flavoured.		
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	53.6%	B15
0902.20.00	- Other green tea (not fermented)		X
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		X
0902.40.00	- Other black tea (fermented) and other partly fermented tea		X
09.03	Mate.	28.0%	B15
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		
	- Pepper:		
	-- Neither crushed nor ground:		
0904.11.10	--- Wrapped/canned upto 2.5 kg		X
0904.11.90	--- Other		X
0904.12.00	-- Crushed or ground		X
	- Fruits of the genus Capsicum or of the genus Pimenta,:		
	-- dried or neither crushed or ground:		
0904.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0904.21.90	--- Other	10.0%	B15
	-- Crushed or ground:		
0904.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0904.22.90	--- Other	28.0%	B15
09.05	Vanilla.		
	- Neither crushed or ground:		
0905.10.10	--- Wrapped/canned upto 2.5 kg	18.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0905.10.90	--- Other	18.0%	B15
	- Crushed or ground:		
0905.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0905.20.90	--- Other	28.0%	B15
09.06	Cinnamon and cinnamon-tree flowers.		
	- Neither crushed nor ground:		
	-- Cinnamon (*Cinnamomum zeylanicum Blume*):		
0906.11.10	--- Wrapped/canned upto 2.5 kg		X
0906.11.90	--- Other		X
	-- Other:		
0906.19.10	--- Wrapped/canned upto 2.5 kg	50.0%	B15
0906.19.90	--- Other	50.0%	B15
0906.20.00	- Crushed or ground	53.6%	B15
09.07	Cloves (whole fruit, cloves and stems).		
	- Neither Crushed or ground:		
0907.10.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0907.10.90	--- Other		X
	- Crushed or ground:		
0907.20.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0907.20.90	--- Other	53.6%	B15
09.08	Nutmeg, mace and cardamoms.		
	- Nutmeg:		
	-- Neither Crushed or ground:		
0908.11.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0908.11.90	--- Other	28.0%	B15
	-- Crushed or ground:		
0908.12.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0908.12.90	--- Other	28.0%	B15
	- Mace:		
	-- Neither Crushed or ground:		
0908.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0908.21.90	--- Other	28.0%	B15
	-- Crushed or ground:		
0908.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0908.22.90	--- Other	28.0%	B15
	- Cardamoms:		
	-- Neither Crushed or ground:		
0908.31.10	--- Wrapped/canned upto 2.5 kg		X
0908.31.90	--- Other		X
	-- Crushed or ground:		
0908.32.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0908.32.90	--- Other		X
09.09	Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries.		
	- Seeds of coriander:		
	-- Neither crushed or ground:		
0909.21.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0909.21.90	--- Other	28.0%	B15
	-- Crushed or ground:		
0909.22.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0909.22.90	--- Other	28.0%	B15
	- Seeds of Cumin:		
	-- Neither crushed or ground:		
0909.31.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15
0909.31.90	--- Other		X
	-- Crushed or ground:		
0909.32.10	--- Wrapped/canned upto 2.5 kg	53.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
0909.32.90	--- Other	53.6%	B15
	- Seeds of anise, badian, caraway or fennel; juniper berries:		
	-- Neither crushed or ground:		
0909.61.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0909.61.90	--- Other	28.0%	B15
	-- Crushed or ground:		
0909.62.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0909.62.90	--- Other	28.0%	B15
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
	- Ginger:		
	-- Neither Crushed or ground:		
0910.11.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
0910.11.90	--- Other	5.0%	B15
	-- Crushed or ground:		
0910.12.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0910.12.90	--- Other	28.0%	B15
	- Saffron:		
0910.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0910.20.90	--- Other	28.0%	B15
	- Turmeric (*curcuma*):		
0910.30.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
0910.30.90	--- Other	5.0%	B5
	- Other spices:		
	-- Mixtures referred to in Note 1(b) to this Chapter:		
0910.91.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0910.91.90	--- Other	28.0%	B15
	-- Other:		
0910.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
0910.99.90	--- Other	28.0%	B15
10.01	Wheat and meslin.		
	- Durum wheat:		
	-- Seed:		
1001.11.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1001.11.90	--- Other		A
	-- Other:		
1001.19.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1001.19.90	--- Other		A
	- Other:		
	-- Seed:		
1001.91.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1001.91.90	--- Other		A
	-- Other:		
1001.99.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1001.99.90	--- Other		A
10.02	Rye.		
	- Seed:		
1002.10.10	--- Wrapped/canned upto 2.5 kg		A
1002.10.90	--- Other		A
	- Other:		
1002.90.10	--- Wrapped/canned upto 2.5 kg		A
1002.90.90	--- Other		A
10.03	Barley.		
	- Seed:		
1003.10.10	--- Wrapped/canned upto 2.5 kg		A
1003.10.90	--- Other		A
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
1003.90.10	--- Wrapped/canned upto 2.5 kg		A
1003.90.90	--- Other		A
10.04	Oats.		
	- Seed:		
1004.10.10	--- Wrapped/canned upto 2.5 kg		A
1004.10.90	--- Other		A
	- Other:		
1004.90.10	--- Wrapped/canned upto 2.5 kg		A
1004.90.90	--- Other		A
10.05	Maize (corn).		
	- Seed:		
1005.10.10	--- Wrapped/canned upto 2.5 kg		A
1005.10.90	--- Other		A
	- Other:		
1005.90.10	--- Wrapped/canned upto 2.5 kg		A
1005.90.90	--- Other		A
10.06	Rice.		
	- Rice in the husk (paddy or rough):		
1006.10.10	--- Wrapped/canned upto 2.5 kg		A
1006.10.90	--- Other		A
1006.20.00	- Husked (brown) rice		X
	- Semi-milled or wholly-milled rice, whether or not polished or glazed:		
	--- Fortified rice kernels:		
1006.30.11	---- Basmoti rice		X
1006.30.19	---- Other		X
	--- Other:		
1006.30.91	---- Basmoti rice		X
1006.30.99	---- Other		X
1006.40.00	- Broken rice		X
10.07	Grain sorghum.		
	- Seed:		
1007.10.10	--- Wrapped/canned upto 2.5 kg		A
1007.10.90	--- Other		A
	- Other:		
1007.90.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1007.90.90	--- Other	5.0%	B5
10.08	Buckwheat, millet and canary seeds; other cereals.		
	- Buckwheat:		
1008.10.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.10.90	--- Other	10.0%	B8
	- Millet:		
	-- Seed:		
1008.21.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.21.90	--- Other	10.0%	B8
	-- Other:		
1008.29.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.29.90	--- Other	10.0%	B8
	- Canary seeds:		
1008.30.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.30.90	--- Other	10.0%	B8
	- Fonio (*Digitaria spp* .):		
1008.40.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.40.90	--- Other	10.0%	B8
	- Quinoa (*Chenopodium quinoa*):		
1008.50.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.50.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Triticale:		
1008.60.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.60.90	--- Other	10.0%	B8
	- Other cereals:		
1008.90.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1008.90.90	--- Other	10.0%	B8
11.01	Wheat or meslin flour.		
1101.00.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1101.00.90	--- Other	10.0%	B8
11.02	Cereal flours other than of wheat or meslin		
1102.20.00	- Maize (corn) flour	25.0%	B15
1102.90.00	- Other		X
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
1103.11.00	-- Of wheat	5.0%	B5
1103.13.00	-- Of maize (corn)	5.0%	B5
1103.19.00	-- Of other cereals	5.0%	B5
1103.20.00	- Pellets	5.0%	B5
11.04	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.		
	- Rolled or flaked grains:		
	-- Of oats:		
1104.12.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.12.90	--- Other	5.0%	B5
	-- Of other cereals:		
1104.19.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.19.90	--- Other	5.0%	B5
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	-- Of oats:		
1104.22.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.22.90	--- Other	5.0%	B5
	-- Of maize (corn):		
1104.23.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.23.90	--- Other	5.0%	B5
	-- Of other cereals:		
1104.29.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.29.90	--- Other	5.0%	B5
	- Germ of cereals, whole, rolled, flaked or ground:		
1104.30.10	--- Wrapped/canned upto 2.5 kg.	28.0%	B15
1104.30.90	--- Other	5.0%	B5
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.		
1105.10.00	- Flour, meal and powder	28.0%	B15
1105.20.00	- Flakes, granules and pellets	28.0%	B15
11.06	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.		
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	28.0%	B15
1106.20.00	- Of sago or of roots or tubers of heading 07.14	28.0%	B15
1106.30.00	- Of the products of Chapter 8	28.0%	B15
11.07	Malt, whether or not roasted.		
1107.10.00	- Not roasted	28.0%	B15
1107.20.00	- Roasted	28.0%	B15
11.08	Starches; inulin.		
	- Starches:		
1108.11.00	-- Wheat starch	25.0%	B15
1108.12.00	-- Maize (corn) starch	35.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
1108.13.00	-- Potato starch	25.0%	B15
1108.14.00	-- Manioc (cassava) starch	35.0%	B15
1108.19.00	-- Other starches	25.0%	B15
1108.20.00	- Inulin	10.0%	B8
11.09	Wheat Gluten, whether or not dried.	18.0%	B15
12.01	Soya beans, whether or not broken.		
	- Seed:		
1201.10.10	--- Wrapped/canned upto 2.5 kg		A
1201.10.90	--- Other		A
	- Other:		
1201.90.10	--- Wrapped/canned upto 2.5 kg		A
1201.90.90	--- Other		A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
	- Seed:		
1202.30.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1202.30.90	--- Other	10.0%	B8
	- Other:		
	-- In Shell:		
1202.41.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1202.41.90	--- Other	10.0%	B8
	-- Shelled whether or not broken:		
1202.42.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1202.42.90	--- Other	10.0%	B8
12.03	Copra	5.0%	B5
12.04	Linseed, whether or not broken		
1204.00.10	--- Wrapped/canned upto 2.5 kg		A
1204.00.90	--- Other		A
12.05	Rape or colza seeds, whether or not broken.		
	- Low erucic acid rape or colza seeds:		
1205.10.10	--- Wrapped/canned upto 2.5 kg		A
1205.10.90	--- Other		A
	- Other:		
1205.90.10	--- Wrapped/canned upto 2.5 kg		A
1205.90.90	--- Other		A
12.06	Sunflower seeds, whether or not broken		
1206.00.10	--- Wrapped/canned upto 2.5 kg		A
1206.00.90	--- Other		A
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		
	- Palm nuts and kernels:		
1207.10.10	--- Wrapped/canned upto 2.5 kg		A
1207.10.90	--- Other		A
	- Cotton Seeds:		
	-- Seeds:		
1207.21.10	--- Wrapped/canned upto 2.5 kg		A
1207.21.90	--- Other		A
	-- Other:		
1207.29.10	--- Wrapped/canned upto 2.5 kg		A
1207.29.90	--- Other		A
	- Castor oil seeds:		
1207.30.10	--- Wrapped/canned upto 2.5 kg		A
1207.30.90	--- Other		A
	- Sesamum seeds:		
1207.40.10	--- Wrapped/canned upto 2.5 kg		A
1207.40.90	--- Other		A
	- Mustard seeds:		
1207.50.10	--- Wrapped/canned upto 2.5 kg		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
1207.50.90	--- Other		A
	- Safflower (*Carthamus tinctorius*) seeds:		
1207.60.10	--- Wrapped/canned upto 2.5 kg		A
1207.60.90	--- Other		A
	- Melon seeds:		
1207.70.10	--- Wrapped/canned upto 2.5 kg		A
1207.70.90	--- Other		A
	- Other:		
	-- Poppy seeds:		
1207.91.10	--- Wrapped/canned upto 2.5 kg		X
1207.91.90	--- Other		X
	-- Other:		
1207.99.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
1207.99.90	--- Other	28.0%	B15
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
1208.10.00	- Of soya beans	5.0%	B5
1208.90.00	- Other	10.0%	B8
12.09	Seeds, fruit and spores, of a kind used for sowing.		
1209.10.00	- Sugar beet seeds		A
	- Seeds of forage plants:		
1209.21.00	-- Lucerne (alfalfa) seeds		A
1209.22.00	-- Clover (Trifolium spp.) seeds		A
1209.23.00	-- Fescue seeds		A
1209.24.00	-- Kentucky blue grass (*poa pratensis L.*) seeds		A
1209.25.00	-- Rye grass (*Lolium multiflorum Lam.* ,*Lolium perenne L.*) seeds		A
1209.29.00	-- Other		A
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers		A
	- Other:		
1209.91.00	-- Vegetable seeds		A
	-- Other:		
1209.99.10	--- Tobacco seeds	28.0%	B15
1209.99.90	--- Other		A
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	- Hop cones, neither ground nor powdered not in the form of pellets:		
1210.10.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1210.10.90	--- Other	10.0%	B8
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	10.0%	B8
12.11	Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.		
	- Ginseng roots:		
1211.20.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.20.90	--- Other	10.0%	B8
	- Coco leaf:		
1211.30.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.30.90	--- Other	10.0%	B8
	- Poppy straw:		
1211.40.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.40.90	--- Other	10.0%	B8
	- Ephedra:		
1211.50.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.50.90	--- Other	10.0%	B8
	- Bark of African cherry (*Prunus africana*):		
1211.60.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.60.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
	--- Of a kind used primarily in perfumery including agar:		
1211.90.11	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.90.19	---- Other	10.0%	B8
	--- Of a kind used primarily in pharmacy:		
1211.90.21	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.90.29	---- Other	10.0%	B8
	--- Other:		
1211.90.91	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1211.90.99	---- Other	10.0%	B8
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.		
	- Seaweeds and other algae:		
	-- Fit for human consumption:		
1212.21.11	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.21.19	---- Other	10.0%	B8
	-- Other:		
1212.29.11	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.29.19	---- Other	10.0%	B8
	- Other:		
	-- Sugar beet:		
1212.91.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.91.90	--- Other	10.0%	B8
	-- Locust beans (carob):		
1212.92.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.92.90	--- Other	10.0%	B8
	-- Sugar cane:		
1212.93.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.93.90	--- Other	10.0%	B8
	-- Chicory roots:		
1212.94.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.94.90	--- Other	10.0%	B8
	-- Other:		
1212.99.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1212.99.90	--- Other	10.0%	B8
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		
1213.00.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1213.00.90	--- Other	5.0%	B5
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
	- Lucerne (alfalfa) meal and pellets:		
1214.10.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1214.10.90	--- Other	5.0%	B5
	- Other:		
1214.90.10	--- Wrapped/canned upto 2.5 kg	5.0%	B5
1214.90.90	--- Other	5.0%	B5
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		
1301.20.00	- Gum Arabic	10.0%	B15
1301.90.00	- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
	- Vegetable saps and extracts:		
1302.11.00	-- Opium	10.0%	B8
1302.12.00	-- Of liquorice	10.0%	B8
1302.13.00	-- Of hops	10.0%	B8
1302.14.00	-- Of ephedra	10.0%	B8
1302.19.00	-- Other	10.0%	B8
1302.20.00	- Pectic substances, pectinates and pectates	10.0%	B8
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	-- Agar-agar	10.0%	B8
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10.0%	B8
1302.39.00	-- Other	10.0%	B8
14.01	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).		
1401.10.00	- Bamboos	5.0%	B5
1401.20.00	- Rattans	10.0%	B8
	- Other:		
1401.90.10	--- Areca Leaves; Sal Leaves; Siali Leaves; Palash Leaves	5.0%	B8
1401.90.90	--- Other	10.0%	B8
14.04	Vegetable products not elsewhere specified or included.		
	- Cotton linters:		
1404.20.10	--- Wrapped/canned upto 2.5 kg	10.0%	B8
1404.20.90	--- Other	10.0%	B8
	- Other:		
	--- Tendu leaves (Biri leaves):		
1404.90.11	---- Wrapped/canned upto 2.5 kg	28.0%	B15
1404.90.19	---- Other	28.0%	B15
	--- Other:		
1404.90.91	---- Wrapped/canned upto 2.5 kg	10.0%	B8
1404.90.92	---- Betel leaves	10.0%	B8
1404.90.99	---- Other	10.0%	B8
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.		
1501.10.00	- Lard	28.0%	B15
1501.20.00	- Other pig fat	28.0%	B15
1501.90.00	- Other	28.0%	B15
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
1502.10.00	-Tallow	28.0%	B15
1502.90.00	- Other	28.0%	B15
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	28.0%	B15
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
1504.10.00	- Fish-liver oils and their fractions	10.0%	B8
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	10.0%	B8
1504.30.00	- Fats and oils and their fractions, of marine mammals:	10.0%	B8
15.05	Wool grease and fatty substances derived there from (including lanolin).	10.0%	B8
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10.0%	B8
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
1507.10.00	- Crude oil, whether or not degummed		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
1507.90.10	--- Refined		A
1507.90.90	--- Other	5.0%	B5
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified.		
1508.10.00	- Crude oil	10.0%	B8
1508.90.00	- Other	10.0%	B8
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		
	- Extra virgin olive oil:		
1509.20.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
1509.20.90	--- Other	10.0%	B8
	- Virgin olive oil:		
1509.30.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
1509.30.90	--- Other	10.0%	B8
	- Other virgin olive oils:		
1509.40.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
1509.40.90	--- Other	10.0%	B8
	- Other:		
1509.90.10	--- Wrapped/canned upto 2.5 kg	28.0%	B15
1509.90.90	--- Other	10.0%	B8
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends or these oils or fractions with oils or fractions of heading 15.09.		
1510.10.00	- Crude olive pomace oil	28.0%	B15
1510.90.00	- Other		X
15.11	Palm oil and its fraction, whether or not refined, but not chemically modified.		
1511.10.00	- Crude oil	10.0%	B8
	- Other:		
	--- Solidified or hardened by mechanical treatment:		
1511.90.11	---- RBD palm stearin	10.0%	B8
1511.90.19	---- Other	28.0%	B15
1511.90.90	--- Other including refined palm oil		A
15.12	Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.		
	- Sunflower-seed or safflower oil and fraction thereof:		
1512.11.00	-- Crude oil	5.0%	B5
1512.19.00	-- Other	10.0%	B8
	- Cotton-seed oil and fraction thereof:		
1512.21.00	-- Crude oil, whether or not gossypol has been removed	10.0%	B8
1512.29.00	-- Other	10.0%	B8
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
	- Coconut (copra) oil and its fractions:		
1513.11.00	-- Crude oil	28.0%	B15
1513.19.00	-- Other		X
	- Palm kernel or babassu oil and fractions thereof:		
1513.21.00	-- Crude oil	10.0%	B8
1513.29.00	-- Other	25.0%	B15
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
	- Low erucic acid rape or colza oil and its fractions:		
1514.11.00	-- Crude oil	10.0%	B8
1514.19.00	-- Other	28.0%	B15
	- Other:		
1514.91.00	-- Crude oil	20.0%	B15
1514.99.00	-- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
15.15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
	- Linseed oil and its fractions:		
1515.11.00	-- Crude oil	10.0%	B8
1515.19.00	-- Other	10.0%	B8
	- Maize (corn) oil and its fractions:		
1515.21.00	-- Crude oil	10.0%	B8
1515.29.00	-- Other	10.0%	B8
1515.30.00	- Castor oil and its fractions	10.0%	B8
1515.50.00	- Sesame oil and its fractions	10.0%	B8
1515.60.00	- Microbial fats and oils and their fractions	10.0%	B8
1515.90.00	- Other	10.0%	B8
15.16	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		
1516.10.00	- Animal fats and oils and their fractions	10.0%	B8
1516.20.00	- Vegetable fats and oils and their fractions	10.0%	B8
1516.30.00	- Microbial fats and oils and their fractions	10.0%	B8
15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.		
	- Margarine, excluding liquid margarine:		
1517.10.10	--- In 10 kg or above packing	10.0%	B8
1517.10.90	--- Other	28.0%	B15
1517.90.00	- Other	28.0%	B15
15.18	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	10.0%	B8
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	28.0%	B15
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
1521.10.00	- Vegetable waxes	10.0%	B8
1521.90.00	- Other	10.0%	B8
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10.0%	B8
16.01	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	28.0%	B15
16.02	Other prepared or preserved meat, meat offal, blood or insects.		
1602.10.00	- Homogenised preparations	28.0%	B15
1602.20.00	- Of liver of any animal	28.0%	B15
	- Of poultry of heading 01.05:		
1602.31.00	-- Of turkeys	28.0%	B15
1602.32.00	-- of fowls of the species *Gallus domesticus*	28.0%	B15
1602.39.00	-- Other	28.0%	B15
	- Of swine:		
1602.41.00	-- Hams and cuts thereof		X
1602.42.00	-- Shoulders and cuts thereof		X
1602.49.00	-- Other, including mixtures		X
1602.50.00	- Of bovine animals (“Wagyu Beef”)	28.0%	B15
1602.90.00	- Other, including preparations of blood of any animal	28.0%	B15
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	28.0%	B15
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Fish, whole or in pieces, but not minced:		
1604.11.00	-- Salmon	28.0%	B15
1604.12.00	-- Herrings	28.0%	B15
1604.13.00	-- Sardines, sardinella and brisling or sprats	28.0%	B15
1604.14.00	-- Tunas, skipjack tuna and bonito (*Sarda spp.*)		X
1604.15.00	-- Mackerel	28.0%	B15
1604.16.00	-- Anchovies	28.0%	B15
1604.17.00	-- Eels	28.0%	B15
1604.18.00	-- Shark fins	28.0%	B15
1604.19.00	-- Other	28.0%	B15
1604.20.00	- Other prepared or preserved fish	28.0%	B15
	- Caviar and caviar substitutes:		
1604.31.00	-- Caviar	28.0%	B15
1604.32.00	-- Caviar substitutes	28.0%	B15
16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.		
1605.10.00	- Crab	28.0%	B15
	- Shrimps and prawns:		
1605.21.00	-- Not in airtight container		X
1605.29.00	-- Other		X
1605.30.00	- Lobster		X
1605.40.00	- Other crustaceans		X
	-Molluscs:		
1605.51.00	-- Oysters	28.0%	B15
1605.52.00	-- Scallops, including queen scallops	28.0%	B15
1605.53.00	-- Mussels	28.0%	B15
1605.54.00	-- Cuttle fish and squid	28.0%	B15
1605.55.00	-- Octopus	28.0%	B15
1605.56.00	-- Clams, cockles and arkshells	28.0%	B15
1605.57.00	-- Abalone	28.0%	B15
1605.58.00	-- Snails, other than sea snails	28.0%	B15
1605.59.00	-- Other	28.0%	B15
	- Other aquatic invertebrates:		
1605.61.00	-- Sea cucumbers	28.0%	B15
1605.62.00	-- Sea urchins	28.0%	B15
1605.63.00	-- Jellyfish	28.0%	B15
1605.69.00	-- Other	28.0%	B15
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		
	- Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	-- Beet sugar		X
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter		X
1701.14.00	-- Other cane sugar		X
	- Other:		
1701.91.00	-- Containing added flavouring or colouring matter		X
1701.99.00	-- Other		X
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
	- Lactose and lactose syrup:		
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		X
1702.19.00	-- Other		X
1702.20.00	- Maple sugar and maple syrup	28.0%	B15
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702.30.10	--- Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
1702.30.20	--- Liquid glucose	53.6%	B15
1702.30.90	--- Other	53.6%	B15
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	53.6%	B15
1702.50.00	- Chemically pure fructose	28.0%	B15
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	28.0%	B15
1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		X
17.03	Molasses resulting from the extraction or refining of sugar.		
1703.10.00	- Cane molasses	10.0%	B8
1703.90.00	- Other		X
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
	- Chewing gum, whether or not sugar-coated:		
1704.10.10	--- Put up for retail sale	85.6%	B15
1704.10.90	--- Other	85.6%	B15
	- Other:		
1704.90.10	--- Put up for retail sale	85.6%	B15
1704.90.90	--- Other		X
18.01	Cocoa beans, whole or broken, raw or roasted.	10.0%	B8
18.02	Cocoa shells, husks, skins and other cocoa waste.	10.0%	B8
18.03	Cocoa paste, whether or not defatted.		
1803.10.00	- Not defatted	10.0%	B8
1803.20.00	- Wholly or partly defatted	10.0%	B8
18.04	Cocoa butter, fat and oil.	10.0%	B8
18.05	Cocoa powder, not containing added sugar or other sweetening matter.		X
18.06	Chocolate and other food preparations containing cocoa.		
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	28.0%	B15
1806.20.00	- 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	85.6%	B15
	- Other, in blocks, slabs or bars:		
1806.31.00	-- Filled		X
1806.32.00	-- Not filled	85.6%	B15
1806.90.00	- Other	53.6%	B15
19.01	Malt extract; food preparations of flour, grouts, 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.		
1901.10.00	- Preparations suitable for infants or young children, put up for retail sale		X
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		X
	- Other:		
	--- Food preparations of goods of headings 04.01 to 04.04 imported in bulk:		
1901.90.11	---- Filled milk powder		X
1901.90.19	---- Other		X
1901.90.20	--- Dry mixed ingredients of food preparations		X
1901.90.30	--- Preparations for infant or young children		X
1901.90.40	--- Nutritional supplement for pregnant women and breast-feeding mothers	28.0%	B5
1901.90.90	--- Other		X
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	-- Containing eggs	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
1902.19.00	-- Other		X
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	40.8%	B15
1902.30.00	- Other pasta	40.8%	B15
1902.40.00	- Couscous	40.8%	B15
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	10.0%	B8
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, grouts and meal), precooked, or otherwise prepared, not elsewhere specified or included.		
1904.10.00	- Prepared food obtained by the swelling or roasting of cereals or cereal products	53.6%	B15
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	53.6%	B15
1904.30.00	- Bulgur wheat	53.6%	B15
1904.90.00	- Other		X
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
1905.10.00	- Crisp bread		X
1905.20.00	- Gingerbread and the like		X
	- Sweet biscuits; waffles and wafers:		
1905.31.00	-- Sweet biscuits		X
1905.32.00	-- Waffles and wafers	85.6%	B18
1905.40.00	- Rusks, toasted bread and similar toasted products	85.6%	B18
1905.90.00	- Other		X
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.10.00	- Cucumbers and gherkins	28.0%	B15
2001.90.00	- Other		X
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.10.00	- Tomatoes, whole or in pieces		X
2002.90.00	- Other	28.0%	B15
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
2003.10.00	- Mushrooms of the genus *Agaricus*		X
2003.90.00	- Other	28.0%	B15
20.04	Other vegetables prepared or preserved otherwise than by vinegar		
	or acetic acid, frozen, other than products of heading 20.06.		
2004.10.00	- Potatoes		X
2004.90.00	- Other vegetables and mixtures of vegetables	28.0%	B15
20.05	Other vegetables prepared or preserved otherwise than by vinegar		
	or acetic acid, not frozen, other than products of heading 20.06.		
2005.10.00	- Homogenised vegetables	28.0%	B15
2005.20.00	- Potatoes		X
2005.40.00	- Peas (*Pisum sativum*)	28.0%	B15
	- Beans (*Vigna spp. , Phaseolus spp.*):		
2005.51.00	-- Beans, shelled	28.0%	B15
2005.59.00	-- Other	28.0%	B15
2005.60.00	- Asparagus	28.0%	B15
2005.70.00	- Olives	28.0%	B15
2005.80.00	- Sweet corn (*Zea mays var. saccharata*)	28.0%	B15
	- Other vegetables and mixtures of vegetables:		
2005.91.00	-- Bamboo shoots	28.0%	B15
2005.99.00	-- Other	28.0%	B15
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
20.07	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.		
2007.10.00	- Homogenised preparations		X
	- Other:		
2007.91.00	-- Citrus fruit	53.6%	B15
2007.99.00	-- Other	53.6%	B15
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	-- Ground-nuts	53.6%	B15
2008.19.00	-- Other, including mixtures	53.6%	B15
2008.20.00	- Pineapples	53.6%	B15
2008.30.00	- Citrus fruit	53.6%	B15
2008.40.00	- Pears	53.6%	B15
2008.50.00	- Apricots	53.6%	B15
2008.60.00	- Cherries	53.6%	B15
2008.70.00	- Peaches, including nectarines	53.6%	B15
2008.80.00	- Strawberries	53.6%	B15
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	-- Palm hearts	53.6%	B15
2008.93.00	-- Cranberries (*Vaccinium macrocarpon* , *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)	53.6%	B15
2008.97.00	-- Mixture	53.6%	B15
2008.99.00	-- Other		X
20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	- Orange juice:		
2009.11.00	-- Frozen	53.6%	B15
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	53.6%	B15
2009.19.00	-- Other	53.6%	B15
	- Grapefruit juice; pomelo juice:		
2009.21.00	-- Of a Brix value not exceeding 20	53.6%	B15
2009.29.00	-- Other	53.6%	B15
	- Juice of any other single citrus fruit:		
2009.31.00	-- Of a Brix value not exceeding 20	53.6%	B15
2009.39.00	-- Other	53.6%	B15
	- Pineapple juice:		
2009.41.00	-- Of a Brix value not exceeding 20	53.6%	B15
2009.49.00	-- Other	53.6%	B15
2009.50.00	- Tomato juice	53.6%	B15
	- Grape juice (including grape must):		
2009.61.00	-- Of a Brix value not exceeding 30	53.6%	B15
2009.69.00	-- Other	53.6%	B15
	- Apple juice:		
2009.71.00	--Of a Brix value not exceeding 20	53.6%	B15
2009.79.00	-- Other	53.6%	B15
	- Juice of any other single fruit, nut or vegetable:		
2009.81.00	-- Cranberry (*Vaccinium macrocarpon* , *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice	53.6%	B15
2009.89.00	-- Other	53.6%	B15
2009.90.00	- Mixtures of juices	53.6%	B15
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	-- Extracts, essences and concentrates	53.6%	B15
2101.12.00	-- Preparations with a basis of extracts essences or concentrates or with a basis of coffee	53.6%	B15
2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	53.6%	B15
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	53.6%	B15
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
2102.10.00	- Active yeasts	5.0%	B5
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	5.0%	B5
2102.30.00	- Prepared baking powders	5.0%	B5
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.10.00	- Soya sauce	53.6%	B15
2103.20.00	- Tomato ketchup and other tomato sauces	53.6%	B15
2103.30.00	- Mustard flour and meal and prepared mustard	53.6%	B15
	- Other:		
2103.90.10	--- Mixed seasonings	53.6%	B15
2103.90.90	--- Other	53.6%	B15
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.10.00	- Soups and broths and preparations therefor		X
2104.20.00	- Homogenised composite food preparations		X
21.05	Ice cream and other edible ice, whether or not containing cocoa.	47.2%	B15
21.06	Food preparations not elsewhere specified or included.		
2106.10.00	-Protein concentrates and textured protein substances		X
	- Other:		
2106.90.10	--- Containing alcohol exceeding alcoholic strength 0.5% by Vol.		X
2106.90.20	--- Beverage concentrate		X
2106.90.30	--- Soya protein-based food preparations	28.0%	B15
2106.90.40	--- Stabilizer for milk	40.8%	B15
2106.90.50	--- Creamer in bulk	53.6%	B15
2106.90.60	--- Food supplement		X
2106.90.90	--- Other		X
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
2201.10.00	- Mineral waters and aerated waters		X
2201.90.00	- Other		X
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
2202.10.00	- Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured		X
	- Other:		
2202.91.00	-- Non-alcoholic beer		X
2202.99.00	-- Other		X
22.03	Beer made from malt		X
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10.00	- Sparkling wine		X
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	-- In containers holding 2 L or less		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2204.22.00	-- In containers holding more than 2 L but not more than 10 L		X
2204.29.00	-- Other		X
2204.30.00	- Other grape must		X
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
2205.10.00	- In containers holding 2 L or less		X
2205.90.00	- Other		X
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		X
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher		X
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength		X
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages.		
2208.20.00	- Spirits obtained by distilling grape wine or grape marc		X
2208.30.00	- Whiskies		X
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products		X
2208.50.00	- Gin and Geneva		X
2208.60.00	- Vodka		X
2208.70.00	- Liqueurs and cordials		X
2208.90.00	- Other		X
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.		X
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	- Flours, meals and pellets, of meat or meat offal; greaves		
2301.10.10	--- Wrapped/canned upto 2.5 kg		A
2301.10.90	--- Other		A
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
2301.20.10	--- Wrapped/canned upto 2.5 kg		A
2301.20.90	--- Other		A
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
2302.10.00	- Of maize (corn)		A
2302.30.00	- Of wheat		A
	- Of other cereals:		
2302.40.10	--- Rice bran		A
2302.40.90	--- Other		A
2302.50.00	- Of leguminous plants		A
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
2303.10.00	- Residues of starch manufacture and similar residues		A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture		A
2303.30.00	- Brewing or distilling dregs and waste		A
23.04	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	5.0%	B5
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5.0%	B5
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.		
2306.10.00	- Of cotton seeds	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2306.20.00	- Of linseed	5.0%	B5
2306.30.00	- Of sunflower seeds	5.0%	B5
	- Of rape or colza seeds:		
2306.41.00	-- Of low erucic acid rape or colza	10.0%	B8
2306.49.00	-- Other	5.0%	B5
2306.50.00	- Of coconut or copra	5.0%	B5
2306.60.00	- Of palm nuts or kernels	5.0%	B5
2306.90.00	- Other	5.0%	B5
23.07	Wine lees; argol.	5.0%	B5
23.08	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.		A
23.09	Preparations of a kind used in animal feeding.		
2309.10.00	- Dog or cat food, put up for retail sale	28.0%	B15
	- Other:		
	--- Preparations for use in making complete feed or supplementary feed for animal:		
2309.90.11	---- Vitamin or mineral or amino acid or their combination (feed grade)	5.0%	B5
2309.90.12	---- Vitamin premix or mineral premix or amino acid premix or their combination (feed grade)	5.0%	B5
2309.90.13	---- Probiotics or Prebiotics or their combination (feed grade)	5.0%	B5
2309.90.14	---- Essential oil or combination of essential oils (feed grade)	5.0%	B5
2309.90.19	---- Other	5.0%	B5
	--- Preparations for use in making complete feed or suppplementary feed for fish:		
2309.90.21	---- Vitamin or mineral or amino acid or their combination (feed grade)	10.0%	B8
2309.90.22	---- Vitamin premix or mineral premix or amino acid premix or their combination (feed grade)	10.0%	B8
2309.90.23	---- Probiotics or Prebiotics or their combination (feed grade)	10.0%	B8
2309.90.24	---- Essential oil or combination of essential oils (feed grade)	10.0%	B8
2309.90.29	---- Other	10.0%	B8
2309.90.90	--- Other	10.0%	B8
24.01	Unmanufactured tobacco; tobacco refuse.		
2401.10.00	- Tobacco, not stemmed/stripped		X
2401.20.00	- Tobacco, partly or wholly stemmed/stripped		X
2401.30.00	- Tobacco refuse		X
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco		X
2402.20.00	- Cigarettes containing tobacco		X
2402.90.00	- Other		X
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco extracts and essences.		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		X
2403.19.00	-- Other		X
	- Other:		
2403.91.00	-- “Homogenised” or “reconstituted” Tobacco		X
2403.99.00	-- Other		X
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.		
	- Products intended for inhalation without combustion:		
2404.11.00	-- Containing tobacco or reconstituted tobacco		X
2404.12.00	-- Other, containing nicotine		X
2404.19.00	-- Other		X
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2404.91.00	-- For oral application		X
2404.92.00	-- For transdermal application		X
	-- Other:		
2404.99.10	--- Bottle/Refill used in Electronic Nicotine Delivery System (ENDS)		X
2404.99.90	--- Other		X
25.01	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.		
2501.00.10	--- Pure sodium chloride BP/USP pyrogen free		X
2501.00.20	--- Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk		X
2501.00.30	--- Rock salt, bhit lobon	53.6%	B15
	--- Other:		
2501.00.91	---- Denatured salt (coloured)		X
2501.00.99	---- Other		X
25.02	Unroasted iron pyrites.	10.0%	B8
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A
25.04	Natural graphite.		
2504.10.00	- In powder or in flakes	5.0%	B5
2504.90.00	- Other	5.0%	B5
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		
2505.10.00	- Silica sand and quartz sands	5.0%	B5
2505.90.00	- Other	5.0%	B8
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
2506.10.00	- Quartz	5.0%	B5
2506.20.00	- Quartzite	5.0%	B5
25.07	Kaolin and other kaolinic clays, whether or not calcined.		
2507.00.10	--- China clays	15.0%	B15
2507.00.90	--- Other	15.0%	B15
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		
2508.10.00	- Bentonite	5.0%	B5
2508.30.00	- Fire clay	5.0%	B5
	- Other clays:		
2508.40.10	--- Ball clays	10.0%	B15
2508.40.90	--- Other	10.0%	B15
2508.50.00	- Andalusite, kyanite and sillimanite	5.0%	B5
2508.60.00	- Mullite	5.0%	B5
2508.70.00	- Chamotte or dinas earths	5.0%	B5
25.09	Chalk	10.0%	B8
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		
2510.10.00	-Unground		A
2510.20.00	-Ground		A
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		
2511.10.00	- Natural barium sulphate (barytes)	5.0%	B5
2511.20.00	- Natural barium carbonate (witherite)	5.0%	B5
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
2513.10.00	- Pumice stone	5.0%	B8
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5.0%	B5
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.	28.0%	B15
25.15	Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	- Marble and travertine:		
2515.11.00	-- Crude or roughly trimmed	85.6%	B18
2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	85.6%	B18
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	85.6%	B18
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	- Granite:		
2516.11.00	-- Crude or roughly trimmed	85.6%	B18
2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	85.6%	B18
2516.20.00	- Sandstone	25.0%	B15
	- Other monumental or building stone:		
2516.90.10	--- Boulder stone		X
2516.90.90	--- Other		X
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
	- 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:		
2517.10.10	--- Flint/grinding pebbles	5.0%	B5
2517.10.90	--- Other		X
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	28.0%	B15
2517.30.00	- Tarred macadam	28.0%	B15
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	-- Of marble	28.0%	B15
2517.49.00	-- Other		X
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
2518.10.00	- Dolomite, not calcined or sintered	5.0%	B5
2518.20.00	- Calcined or sintered dolomite	5.0%	B5
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		
2519.10.00	- Natural magnesium carbonate (magnesite)	10.0%	B8
2519.90.00	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	- Gypsum; anhydrite:		
2520.10.10	--- Gypsum, imported as fertilizer		A
2520.10.90	--- Other	5.0%	B5
2520.20.00	- Plasters	5.0%	B5
25.21	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.		
2521.00.10	--- Boulder limestone	15.5%	B8
2521.00.90	--- Other		X
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		
2522.10.00	- Quicklime	5.0%	B5
2522.20.00	- Slaked lime	5.0%	B5
2522.30.00	- Hydraulic lime	5.0%	B5
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
2523.10.00	- Cement clinkers	28.0%	B10
	- Portland cement:		
2523.21.00	-- White cement, whether or not artificially coloured	53.6%	B18
2523.29.00	-- Other	53.6%	B18
2523.30.00	- Aluminous cement	28.0%	B15
2523.90.00	- Other hydraulic cements	28.0%	B15
25.24	Asbestos.		
2524.10.00	- Crocidolite	28.0%	B15
	- Other:		
2524.90.10	--- Chrysolite fibre		X
2524.90.90	--- Other	28.0%	B15
25.25	Mica, including splittings; mica waste.		
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5.0%	B5
2525.20.00	- Mica powder	5.0%	B5
2525.30.00	- Mica waste	5.0%	B8
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
2526.10.00	- Not crushed, not powdered	10.0%	B8
	- Crushed or powdered:		
2526.20.10	--- Talc	10.0%	B8
2526.20.90	--- Other	10.0%	B8
25.28	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_3BO_3 calculated on the dry weight.	10.0%	B8
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.		
2529.10.00	- Feldspar	5.0%	B5
	- Fluorspar:		
2529.21.00	-- Containing by weight 97% or less of calcium fluoride	5.0%	B5
2529.22.00	-- Containing by weight more than 97% of calcium fluoride	5.0%	B5
2529.30.00	- Leucite; nepheline and nepheline syenite	5.0%	B5
25.30	Mineral substances not elsewhere specified or included.		
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	5.0%	B5
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	5.0%	B5
2530.90.00	- Other	5.0%	B5
26.01	Iron ores and concentrates, including roasted iron pyrites.		
	- Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	-- Non-agglomerated	5.0%	B5
2601.12.00	-- Agglomerated	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2601.20.00	- Roasted iron pyrites	5.0%	B5
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.		A
26.03	Copper ores and concentrates.	5.0%	B5
26.04	Nickel ores and concentrates.	5.0%	B5
26.05	Cobalt ores and concentrates.	5.0%	B5
26.06	Aluminium ores and concentrates.	5.0%	B5
26.07	Lead ores and concentrates.	5.0%	B5
26.08	Zinc ores and concentrates.	5.0%	B5
26.09	Tin ores and concentrates.	5.0%	B5
26.10	Chromium ores and concentrates.	5.0%	B5
26.11	Tungsten ores and concentrates.	5.0%	B5
26.12	Uranium or thorium ores and concentrates.		
2612.10.00	- Uranium ores and concentrates	5.0%	B5
2612.20.00	- Thorium ores and concentrates	5.0%	B5
26.13	Molybdenum ores and concentrates.		
2613.10.00	- Roasted	5.0%	B5
2613.90.00	- Other	5.0%	B5
26.14	Titanium ores and concentrates.	5.0%	B5
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.		
2615.10.00	- Zirconium ores and concentrates	5.0%	B5
2615.90.00	- Other	5.0%	B5
26.16	Precious metal ores and concentrates.		
2616.10.00	- Silver ores and concentrates	5.0%	B5
	- Other:		
2616.90.10	--- Gold ores	5.0%	B5
2616.90.90	--- Other	5.0%	B5
26.17	Other ores and concentrates.		
2617.10.00	- Antimony ores and concentrates	5.0%	B5
2617.90.00	- Other	5.0%	B5
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.	5.0%	B5
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10.0%	B8
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.		
	- Containing mainly zinc:		
2620.11.00	-- Hard zinc spelter	5.0%	B5
2620.19.00	-- Other	5.0%	B5
	- Containing mainly lead:		
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	5.0%	B5
2620.29.00	-- Other	5.0%	B5
2620.30.00	- Containing mainly copper	5.0%	B5
2620.40.00	- Containing mainly aluminium	5.0%	B5
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5.0%	B5
	- Other:		
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	5.0%	B5
	-- Other:		
2620.99.10	--- Fly ash	10.0%	B15
2620.99.90	--- Other	5.0%	B5
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste		
2621.10.00	- Ash and residues from the incineration of municipal waste	5.0%	B5
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2621.90.10	--- Crude potassium salts obtained from residues of beet molasses	5.0%	B8
2621.90.90	--- Other	5.0%	B5
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
	- Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	-- Anthracite		A
2701.12.00	-- Bituminous coal		A
2701.19.00	-- Other coal		A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5.0%	B5
27.02	Lignite, whether or not agglomerated, excluding jet.		
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	10.0%	B8
2702.20.00	- Agglomerated lignite	10.0%	B8
27.03	Peat (including peat litter), whether or not agglomerated.	10.0%	B8
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	5.0%	B5
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	10.0%	B8
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		
2706.00.10	--- Crude tar	15.0%	B15
2706.00.90	--- Other		X
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
2707.10.00	- Benzol (benzene)	10.0%	B8
2707.20.00	- Toluol (toluene)	10.0%	B8
2707.30.00	- Xylol (xylenes)	10.0%	B8
2707.40.00	- Naphthalene	10.0%	B8
	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method):		
2707.50.10	--- Rubber process oil	10.0%	B8
2707.50.90	--- Other	10.0%	B8
	- Other:		
2707.91.00	-- Creosote oils	10.0%	B8
	-- Other:		
2707.99.10	--- Rubber process oil	10.0%	B8
2707.99.90	--- Other	10.0%	B8
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
2708.10.00	- Pitch	10.0%	B8
2708.20.00	- Pitch coke	10.0%	B8
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	3.0%	B5
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
	-- Light oils and preparations:		
	--- Motor spirit, including aviation spirit:		
2710.12.11	---- Motor spirit of H.B.O.C Type	6.0%	B8
2710.12.19	---- Other motor spirits, including aviation spirit	6.0%	B8
2710.12.20	--- Spirit type jet fuel	6.0%	B8
	--- Other light oils and preparation:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2710.12.31	---- White spirit	6.0%	B8
2710.12.32	---- Naphtha	3.0%	B8
2710.12.39	---- Other		X
	--- Kerosene, including kerosene type jet fuels:		
2710.12.41	---- J.P.1 kerosene type jet fuels	6.0%	B8
2710.12.42	---- J.P.4 kerosene type jet fuels	6.0%	B8
2710.12.43	---- Other kerosene type jet fuels	6.0%	B8
2710.12.49	---- Other kerosene	6.0%	B8
2710.12.50	--- Other medium oils and preparations		X
	--- Gas oils:		
2710.12.61	---- Light diesel oils	6.0%	B8
2710.12.62	---- High speed diesel oils	6.0%	B8
2710.12.69	---- Other		X
	-- Other:		
	--- Fuel oils:		
2710.19.11	---- Furnace oil	10.0%	B8
2710.19.19	---- Other		X
	--- Base oils:		
2710.19.21	---- Base oil		X
2710.19.22	---- Recycled lube base oil		X
2710.19.29	---- Other		X
	--- Lubricating oils:		
2710.19.31	---- Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test		X
2710.19.32	---- Recycled lubricating oil		X
2710.19.39	---- Other		X
	--- Heavy normal paraffin:		
2710.19.41	---- In drum		X
2710.19.49	---- Other		X
	--- Liquid paraffin:		
2710.19.51	---- In drum	15.0%	B15
2710.19.59	---- Other	15.0%	B15
	--- Other paraffin:		
2710.19.61	---- In drum	15.0%	B15
2710.19.69	---- Other	15.0%	B15
	--- Transformer oil:		
2710.19.71	---- In drum	10.0%	B8
2710.19.79	---- Other	10.0%	B8
	--- Greases (mineral):		
2710.19.81	---- Wrapped/canned up to 2.5kg		X
2710.19.89	---- Other		X
	--- Other heavy oils and preparation:		
2710.19.91	---- Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute of other fibre		X
2710.19.92	---- Mineral oil for the manufacture of insecticides	5.0%	B5
2710.19.93	---- Partly refined petroleum including topped crudes		X
2710.19.99	---- Other		X
2710.20.00	- 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	10.0%	B8
	- Waste oils:		
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2710.99.00	-- Other		X
27.11	Petroleum gases and other gaseous hydrocarbons.		
	- Liquefied:		
2711.11.00	-- Natural gas		A
2711.12.00	-- Propane		A
2711.13.00	-- Butanes		A
	-- Ethylene, propylene, butylene and butadiene:		
2711.14.10	--- Ethylene/propylene		A
2711.14.90	--- Other	5.0%	B5
2711.19.00	-- Other	5.0%	B5
	- In gaseous state:		
2711.21.00	-- Natural gas		X
2711.29.00	-- Other	5.0%	B5
27.12	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
2712.10.00	- Petroleum jelly	15.0%	B15
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	15.0%	B15
	- Other:		
2712.90.10	--- Tube lessening jelly	15.0%	B15
2712.90.90	--- Other	15.0%	B15
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	- Petroleum coke:		
2713.11.00	-- Not calcined	10.0%	B8
2713.12.00	-- Calcined	5.0%	B5
	- Petroleum bitumen:		
2713.20.10	--- In Drum		X
2713.20.90	--- Other		X
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	5.0%	B5
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
2714.10.00	- Bituminous or oil shale and tar sands	10.0%	B8
2714.90.00	- Other	10.0%	B8
27.15	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).	10.0%	B8
27.16	Electrical energy (optional heading).	5.0%	B5
	SUB-CHAPTER I CHEMICAL ELEMENTS		
28.01	Fluorine, chlorine, bromine and iodine.		
2801.10.00	- Chlorine	5.0%	B5
2801.20.00	- Iodine	5.0%	B5
2801.30.00	- Fluorine; bromine	5.0%	B5
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.	5.0%	B8
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5.0%	B5
28.04	Hydrogen, rare gases and other non-metals.		
2804.10.00	- Hydrogen	5.0%	B8
	- Rare gases:		
2804.21.00	-- Argon	20.0%	B15
2804.29.00	-- Other	5.0%	B8
2804.30.00	- Nitrogen		X
2804.40.00	- Oxygen	20.0%	B15
2804.50.00	- Boron; tellurium	5.0%	B8
	- Silicon:		
2804.61.00	-- Containing by weight not less than 99.99% of silicon	5.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2804.69.00	-- Other	5.0%	B8
2804.70.00	- Phosphorus	5.0%	B8
2804.80.00	- Arsenic	5.0%	B5
2804.90.00	- Selenium	5.0%	B5
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
	- Alkali or alkaline-earth metals:		
2805.11.00	-- Sodium	10.0%	B8
2805.12.00	-- Calcium	10.0%	B8
2805.19.00	-- Other	10.0%	B8
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10.0%	B8
2805.40.00	- Mercury	10.0%	B8
	SUB-CHAPTER II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10.0%	B8
2806.20.00	- Chlorosulphuric acid	10.0%	B8
28.07	Sulphuric acid; oleum.		X
28.08	Nitric acid; sulphonitric acids.	10.0%	B8
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids; whether or not chemically defined.		
2809.10.00	- Diphosphorus pentaoxide	10.0%	B8
2809.20.00	- Phosphoric acid and polyphosphoric acids	10.0%	B8
28.10	Oxides of boron; boric acids.		
2810.00.10	--- Boric acid		A
2810.00.90	--- Other	10.0%	B8
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.		
	- Other inorganic acids:		
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	10.0%	B8
2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	10.0%	B8
2811.19.00	-- Other	10.0%	B8
	- Other inorganic oxygen compounds of non-metals:		
2811.21.00	-- Carbon dioxide	10.0%	B15
2811.22.00	-- Silicon dioxide	5.0%	B5
	-- Other:		
2811.29.10	--- Silica gel	10.0%	B8
2811.29.90	--- Other	10.0%	B8
	SUB-CHAPTER III HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	Halides and halide oxides of non-metals.		
	- Chlorides and chloride oxides:		
2812.11.00	-- Carbonyl dichloride (phosgene)	10.0%	B8
2812.12.00	-- Phosphorus oxychloride	10.0%	B8
2812.13.00	-- Phosphorus trichloride	10.0%	B8
2812.14.00	-- Phosphorus pentachloride	10.0%	B8
2812.15.00	-- Sulphur monochloride	10.0%	B8
2812.16.00	-- Sulphur dichloride	10.0%	B8
2812.17.00	-- Thionyl chloride	10.0%	B8
	-- Other:		
2812.19.10	--- Arsenic trichloride	10.0%	B8
2812.19.90	--- Other	10.0%	B8
2812.90.00	- Other	10.0%	B8
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.		
2813.10.00	- Carbon disulphide	10.0%	B8
2813.90.00	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	SUB-CHAPTER IV INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	Ammonia, Anhydrous or in aqueous solution.		
2814.10.00	- Anhydrous ammonia	10.0%	B8
2814.20.00	- Ammonia in aqueous solution	10.0%	B8
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
	- Sodium hydroxide (caustic soda):		
2815.11.00	-- Solid		X
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	28.0%	B15
2815.20.00	- Potassium hydroxide (caustic potash)		X
2815.30.00	- Peroxides of sodium or potassium	28.0%	B15
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
2816.10.00	- Hydroxide and peroxide of magnesium	5.0%	B5
2816.40.00	- Oxides, hydroxides and peroxides of strontium or barium	5.0%	B5
28.17	Zinc oxide; zinc peroxide.	5.0%	B5
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide, Aluminium hydroxide oxide; aluminium hydroxide.		
2818.10.00	- Artificial corundum, whether or not chemically defined	5.0%	B5
2818.20.00	- Aluminium oxide, other than artificial corundum	5.0%	B5
2818.30.00	- Aluminium hydroxide	5.0%	B5
28.19	Chromium oxides and hydroxides.		
2819.10.00	- Chromium trioxide	5.0%	B5
2819.90.00	- Other	5.0%	B5
28.20	Manganese oxides.		
2820.10.00	- Manganese dioxide	5.0%	B5
2820.90.00	- Other	5.0%	B8
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by eight of combined iron evaluated as Fe_2O_3.		
2821.10.00	- Iron oxides and hydroxides	5.0%	B5
2821.20.00	- Earth colours	5.0%	B8
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.	5.0%	B5
28.23	Titanium oxides.	5.0%	B5
28.24	Lead oxides; red lead and orange lead.		
2824.10.00	- Lead monoxide (litharge, massicot)	5.0%	B8
	- Other:		
2824.90.10	--- Red lead	5.0%	B5
2824.90.20	--- Red lead oxide	5.0%	B5
2824.90.90	--- Other	5.0%	B8
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	10.0%	B8
2825.20.00	- Lithium oxide and hydroxide	10.0%	B8
2825.30.00	- Vanadium oxides and hydroxides	10.0%	B8
2825.40.00	- Nickel oxides and hydroxides	10.0%	B8
2825.50.00	- Copper oxides and hydroxides	5.0%	B5
2825.60.00	- Germanium oxides and zirconium dioxide	10.0%	B8
2825.70.00	- Molybdenum oxides and hydroxides	10.0%	B8
2825.80.00	- Antimony oxides	10.0%	B8
2825.90.00	- Other	10.0%	B8
	SUB-CHAPTER V SALTS AND PEROXYSALTS, OF INORGANICACIDS AND METALS		
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		
	- Fluorides:		
2826.12.00	-- Of aluminium	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
2826.19.10	--- Sodium silicon fluoride	5.0%	B5
2826.19.90	--- Other	10.0%	B8
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	10.0%	B8
2826.90.00	- Other	10.0%	B8
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and Bromide oxides; iodides and iodide oxides		
2827.10.00	- Ammonium chloride	10.0%	B8
2827.20.00	- Calcium chloride	10.0%	B8
	- Other chlorides:		
2827.31.00	-- Of magnesium	5.0%	B5
2827.32.00	-- Of aluminium	10.0%	B8
2827.35.00	-- Of nickel	10.0%	B8
2827.39.00	-- Other	10.0%	B8
	- Chloride oxides and chloride hydroxides:		
2827.41.00	-- Of copper	10.0%	B8
2827.49.00	-- Other	10.0%	B8
	- Bromides and bromide oxides:		
2827.51.00	-- Bromides of sodium or of potassium	10.0%	B8
2827.59.00	-- Other	10.0%	B8
2827.60.00	- Iodides and iodide oxides	10.0%	B8
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites hypochlorites	10.0%	B8
2828.90.00	- Other	10.0%	B8
28.29	Chlorates and perchlorates; bromates and perbromates; iodates		
	and periodates.		
	- Chlorates:		
2829.11.00	-- Of sodium	10.0%	B8
2829.19.00	-- Other	10.0%	B8
	- Other:		
2829.90.10	--- Potassium iodates		A
2829.90.90	--- Other	10.0%	B8
28.30	Sulphides; polysulphides, whether or not chemically defined		
2830.10.00	- Sodium sulphides	5.0%	B5
2830.90.00	- Other	10.0%	B8
28.31	Dithionites and sulphoxylates.		
2831.10.00	- Of sodium	5.0%	B5
2831.90.00	- Other	5.0%	B5
28.32	Sulphites; thiosulphates.		
2832.10.00	- Sodium sulphites	10.0%	B8
2832.20.00	- Other sulphites	10.0%	B8
2832.30.00	- Thiosulphates	10.0%	B8
28.33	Sulphates; alums; peroxosulphates (persulphates).		
	- Sodium sulphates:		
2833.11.00	-- Disodium sulphate	53.6%	B15
2833.19.00	-- Other	53.6%	B15
	- Other sulphates:		
2833.21.00	-- Of magnesium		A
2833.22.00	-- Of aluminium	10.0%	B8
2833.24.00	-- Of nickel	10.0%	B8
2833.25.00	-- Of copper	10.0%	B8
2833.27.00	-- Of barium	5.0%	B5
	-- Other:		
2833.29.10	--- Zinc sulphate		A
2833.29.20	--- Chromium sulphate	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2833.29.90	--- Other	10.0%	B8
2833.30.00	- Alums	10.0%	B8
2833.40.00	- Peroxosulphates (persulphates)	10.0%	B8
28.34	Nitrites; nitrates.		
2834.10.00	- Nitrites	5.0%	B8
	- Nitrates:		
2834.21.00	-- Of potassium	5.0%	B5
	-- Other:		
2834.29.10	--- Sodium nitrate	5.0%	B5
2834.29.90	--- Other	5.0%	B8
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined		
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5.0%	B5
	- Phosphates:		
2835.22.00	-- Of mono- or disodium	5.0%	B5
2835.24.00	-- Of potassium	5.0%	B5
2835.25.00	-- Calcium hydrogenorthophosphate (“di-calcium phosphate”)		A
2835.26.00	-- Other phosphates of calcium	5.0%	B5
2835.29.00	-- Other	5.0%	B5
	- Polyphosphates:		
2835.31.00	-- Sodium triphosphate (sodium tri-polyphosphate)	5.0%	B5
2835.39.00	-- Other	5.0%	B5
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
2836.20.00	- Disodium carbonate	5.0%	B5
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5.0%	B8
2836.40.00	- Potassium carbonates	5.0%	B5
2836.50.00	- Calcium carbonate	10.0%	B8
2836.60.00	- Barium carbonate	5.0%	B5
	- Other:		
2836.91.00	-- Lithium carbonates	5.0%	B8
2836.92.00	-- Strontium carbonate	5.0%	B8
	-- Other:		
2836.99.10	--- Ferrous carbonate	5.0%	B8
2836.99.90	--- Other	5.0%	B8
28.37	Cyanides, cyanide oxides and complex cyanides-		
	- Cyanides and cyanide oxides:		
2837.11.00	-- Of sodium	10.0%	B8
2837.19.00	-- Other	10.0%	B8
2837.20.00	- Complex cyanides	10.0%	B8
28.39	Silicates; commercial alkali metal silicates.		
	- Of Sodium:		
2839.11.00	-- Sodium metasilicates	10.0%	B8
2839.19.00	-- Other	10.0%	B8
	- Other:		
2839.90.10	--- Of potassium	10.0%	B8
2839.90.90	--- Other	10.0%	B8
28.40	Borates; peroxoborates (perborates).		
	- Disodium tetraborate (refined borax):		
2840.11.00	-- Anhydrous	10.0%	B8
2840.19.00	-- Other	10.0%	B8
	- Other borates:		
2840.20.10	--- Solubor		A
2840.20.90	--- Other	10.0%	B8
2840.30.00	- Peroxoborates (perborates)	10.0%	B8
28.41	Salts of oxometallic or peroxometallic acids.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2841.30.00	- Sodium dichromate	5.0%	B5
2841.50.00	- Other chromates and dichromates; peroxochromates	10.0%	B8
	- Manganites, manganates and permanganates:		
2841.61.00	-- Potassium permanganate	10.0%	B8
2841.69.00	-- Other	10.0%	B8
2841.70.00	- Molybdates	10.0%	B8
2841.80.00	- Tungstates (wolframates)	10.0%	B8
2841.90.00	- Other	10.0%	B8
28.42	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.		
	- Double or complex silicates, including aluminosilicates whether or not chemically defined:		
2842.10.10	--- Aluminium sodium silicate; Zeolite	5.0%	B5
2842.10.90	--- Other	10.0%	B8
	- Other:		
2842.90.10	--- Magaldrate	10.0%	B8
2842.90.90	--- Other	10.0%	B8
	SUB-CHAPTER VI MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
2843.10.00	- Colloidal precious metals	10.0%	B8
	- Silver compounds:		
2843.21.00	-- Silver nitrate	10.0%	B8
2843.29.00	-- Other	10.0%	B8
2843.30.00	- Gold compounds	10.0%	B8
	- Other compounds; amalgams:		
2843.90.10	--- Cisplatin BP, oxaliplatin BP, carboplatin BP		A
2843.90.90	--- Other compounds; amalgams	10.0%	B8
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10.0%	B8
2844.20.00	- Uranium enriched in U235 and its compounds, plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	10.0%	B8
2844.30.00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	10.0%	B8
	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds:		
2844.41.10	--- Radioactive isotopes		A
2844.41.90	--- Other	10.0%	B8
	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds:		
2844.42.10	--- Radioactive isotopes		A
2844.42.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds:		
2844.43.10	--- Radioactive isotopes		A
2844.43.90	--- Other	10.0%	B8
2844.44.00	-- Radioactive residues	10.0%	B8
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10.0%	B8
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
2845.10.00	- Heavy water (deuterium oxide)	10.0%	B8
2845.20.00	- Boron enriched in boron-10 and its compounds	10.0%	B8
2845.30.00	- Lithium enriched in lithium-6 and its compounds	10.0%	B8
2845.40.00	- Helium-3	10.0%	B8
2845.90.00	- Other	10.0%	B8
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.		
2846.10.00	- Cerium compounds	10.0%	B8
2846.90.00	- Other	10.0%	B8
28.47	Hydrogen peroxide, whether or not solidified with urea.	10.0%	B8
28.49	Carbides, whether or not chemically defined.		
2849.10.00	- Of calcium	10.0%	B8
2849.20.00	- Of silicon	10.0%	B8
2849.90.00	- Other	10.0%	B8
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	10.0%	B8
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.		
2852.10.00	- Chemically defined	10.0%	B8
2852.90.00	- Other	10.0%	B8
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; 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.		
2853.10.00	- Cyanogen chloride (chlorcyan)	5.0%	B5
2853.90.00	- Other	5.0%	B5
	SUB-CHAPTER I HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	Acyclic hydrocarbons.		
2901.10.00	- Saturated	10.0%	B8
	- Unsaturated:		
2901.21.00	-- Ethylene	10.0%	B8
2901.22.00	-- Propene (propylene)	10.0%	B8
	-- Butene (butylene) and isomers thereof:		
2901.23.10	--- Refrigerant (isobutane/R600a)	10.0%	B8
2901.23.90	--- Other	10.0%	B8
2901.24.00	-- Buta- 1, 3- diene and isoprene	10.0%	B8
2901.29.00	-- Other	10.0%	B8
29.02	Cyclic hydrocarbons.		
	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	-- Cyclohexane	10.0%	B8
	-- Other:		
2902.19.10	--- Cyclopentane	10.0%	B8
2902.19.90	--- Other	10.0%	B8
2902.20.00	- Benzene	10.0%	B8
2902.30.00	- Toluene	5.0%	B5
	- Xylenes:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2902.41.00	-- o-Xylene	10.0%	B8
2902.42.00	-- m-Xylene	10.0%	B8
2902.43.00	-- p-Xylene	10.0%	B8
2902.44.00	-- Mixed xylene isomers	10.0%	B8
2902.50.00	- Styrene	10.0%	B8
2902.60.00	- Ethylbenzene	10.0%	B8
2902.70.00	- Cumene	10.0%	B8
	- Other:		
2902.90.10	--- Refined naphthalene	15.0%	B15
2902.90.90	--- Other	10.0%	B8
29.03	Halogenated derivatives of hydrocarbons.		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride	10.0%	B8
2903.12.00	-- Dichloromethane (methylene chloride)	10.0%	B8
2903.13.00	-- Chloroform (trichloromethane)	10.0%	B8
2903.14.00	-- Carbon tetrachloride	10.0%	B8
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	10.0%	B8
2903.19.00	-- Other	10.0%	B8
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	-- Vinyl chloride (chloroethylene)	5.0%	B5
2903.22.00	-- Trichloroethylene	10.0%	B8
2903.23.00	-- Tetrachloroethylene (Perchloroethylene)	10.0%	B8
2903.29.00	-- Other	10.0%	B8
	- Saturated fluorinated derivatives of acyclic hydrocarbons:		
2903.41.00	-- Trifluoromethane (HFC-23)	10.0%	B8
2903.42.00	-- Difluoromethane (HFC-32)	10.0%	B8
2903.43.00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	10.0%	B8
2903.44.00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	10.0%	B8
2903.45.00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	10.0%	B8
2903.46.00	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	10.0%	B8
2903.47.00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	10.0%	B8
2903.48.00	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	15.0%	B15
	-- Other:		
2903.49.10	--- PFIB: 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-prope	10.0%	B8
2903.49.90	--- Other	10.0%	B8
	- Unsaturated fluorinated derivatives of acyclic hydrocarbons:		
2903.51.00	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	10.0%	B8
2903.59.00	-- Other	10.0%	B8
	- Brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.61.00	-- Methyl bromide (bromomethane)	10.0%	B8
2903.62.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	10.0%	B8
2903.69.00	-- Other	10.0%	B8
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71.00	-- Chlorodifluoromethane (HCFC-22)	5.0%	B5
2903.72.00	-- Dichlorotrifluoroethanes (HCFC-123)	10.0%	B8
2903.73.00	-- Dichlorofluoroethanes (HCFC-141, 141b)	10.0%	B8
2903.74.00	-- Chlorodifluoroethanes (HCFC-142, 142b)	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2903.75.00	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	10.0%	B8
2903.76.00	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	10.0%	B8
	-- Other, perhalogenated only with fluorine and chlorine:		
2903.77.10	--- Trichlorofluoromethane	10.0%	B8
2903.77.20	--- Dichlorodifluoromethane	28.0%	B15
2903.77.30	--- Trichlorotrifluoroethanes	10.0%	B8
2903.77.40	--- Dichlorotetrafluoroethanes and chloropentafluoroethane	10.0%	B8
2903.77.50	--- Other derivatives perhalogenated only with fluorine and chlorine	10.0%	B8
2903.78.00	-- Other perhalogenated derivatives	10.0%	B8
2903.79.00	-- Other	10.0%	B8
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10.0%	B8
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	10.0%	B8
2903.83.00	-- Mirex (ISO)	10.0%	B8
2903.89.00	-- Other	10.0%	B8
	- Halogenated derivatives of aromatic hydrocarbons:		
2903.91.00	-- Chlorobenzene, *o* -dichlorobenzene and *p* -dichlorobenzene	10.0%	B8
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p* -chlorophenyl)ethane)	10.0%	B8
2903.93.00	-- Pentachlorobenzene (ISO)	10.0%	B8
2903.94.00	-- Hexabromobiphenyls	10.0%	B8
2903.99.00	-- Other	10.0%	B8
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
	- Derivatives containing only sulpho groups, their salts and ethyl esters:		
2904.10.10	--- Methane sulphonate	10.0%	B5
2904.10.90	--- Other	10.0%	B8
2904.20.00	- Derivatives containing only nitro or only nitroso groups	10.0%	B8
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
2904.31.00	-- Perfluorooctane sulphonic acid	10.0%	B8
2904.32.00	-- Ammonium perfluorooctane sulphonate	10.0%	B8
2904.33.00	-- Lithium perfluorooctane sulphonate	10.0%	B8
2904.34.00	-- Potassium perfluorooctane sulphonate	10.0%	B8
2904.35.00	-- Other salts of perfluorooctane sulphonic acid	10.0%	B8
2904.36.00	-- Perfluorooctane sulphonyl fluoride	10.0%	B8
	- Other:		
2904.91.00	-- Trichloronitromethane (chloropicrin)	10.0%	B8
2904.99.00	-- Other	10.0%	B8
	SUB-CHAPTER II ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols:		
	-- Methanol (methyl alcohol):		
2905.11.10	--- Methanol HPLC	10.0%	B8
2905.11.90	--- Other	10.0%	B5
	-- Propan-1-01 (propy1 alcohol) and propan-2-01 (isopropy1 alcohol):		
2905.12.10	--- Isopropyl alcohol	10.0%	B8
2905.12.90	--- Other	10.0%	B8
2905.13.00	-- Butan – 1-ol (n-butyl alcohol)	10.0%	B8
2905.14.00	-- Other butanols	10.0%	B8
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	10.0%	B8
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
2905.19.10	--- Pinacolyl alcohol: 3, 3-Dimethylbutan-2-ol	10.0%	B8
2905.19.90	--- Other	10.0%	B8
	- Unsaturated monohydric alcohols:		
2905.22.00	-- Acyclic terpene alcohols	10.0%	B8
2905.29.00	-- Other	10.0%	B8
	- Diols:		
2905.31.00	-- Ethylene glycol (ethanediol)	10.0%	B8
2905.32.00	-- Propylene glycon (propane-1, 2-diol)	10.0%	B8
2905.39.00	-- Other	10.0%	B8
	- Other polyhydric alcohols:		
2905.41.00	-- 2 Ethyl-2 (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	10.0%	B8
2905.42.00	-- Pentaerythritol	10.0%	B8
2905.43.00	-- Mannitol	10.0%	B8
2905.44.00	-- D-glucitol (sorbitol)	10.0%	B8
2905.45.00	-- Glycerol	10.0%	B8
2905.49.00	-- Other	10.0%	B8
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	-- Ethchlorvynol (INN)	10.0%	B8
	-- Other:		
2905.59.10	--- Chlorobutyl, chlorobutanol, chloral hydrate Thioglycerol, Alpha-Thioglycerol pentaerythritol tetranitrate, Busulphan	10.0%	B5
2905.59.90	--- Other	10.0%	B8
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	-- Menthol	10.0%	B8
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	10.0%	B8
	-- Sterols and inositols:		
2906.13.10	--- Sterols	10.0%	B8
2906.13.20	--- Inositols	10.0%	B5
	-- Other:		
2906.19.10	--- Terpin-hydrate	10.0%	B5
2906.19.90	--- Other	10.0%	B8
	- Aromatic:		
2906.21.00	-- Benzyl alcohol	10.0%	B8
2906.29.00	-- Other	10.0%	B8
	SUB-CHAPTER III PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07	Phenols; phenol-alcohols.		
	- Monophenols:		
2907.11.00	-- Phenol (hydroxybenzene) and its salts	5.0%	B5
2907.12.00	-- Cresols and their salts	5.0%	B5
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	5.0%	B5
2907.15.00	-- Naphthols and their salts	5.0%	B5
2907.19.00	-- Other	5.0%	B5
	- Polyphenols; phenol-alcohols:		
2907.21.00	-- Resorcinol and its salts	5.0%	B5
2907.22.00	-- Hydroquinone (quinol) and its salts	5.0%	B5
2907.23.00	-- 4,4 -Isopropylidenediphenol (bisphenol) A, diphenylolpropane) and its salts	5.0%	B5
2907.29.00	-- Other	5.0%	B5
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		
	- Derivatives containing only halogen substituents and their salts:		
2908.11.00	-- Pentachlorophenol (ISO)	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
2908.19.10	--- Chlorophenols	28.0%	B15
2908.19.90	--- Other	5.0%	B5
	- Other:		
2908.91.00	-- Dinoseb (ISO) and its salts	5.0%	B5
2908.92.00	-- 4,6-Dinitro-*o* -cresol (DNOC (ISO)) and its salts	5.0%	B5
2908.99.00	-- Other	5.0%	B5
	SUB-CHAPTER IV ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	-- Diethyl ether	5.0%	B5
2909.19.00	-- Other	5.0%	B5
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	B5
2909.30.00	- Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.0%	B5
	- Ether-alcohols and their halogenated, sulphonated, nitrated or		
	nitrosated derivatives:		
2909.41.00	-- 2,2- Oxydiethanol (diethylene glycol, digol)	5.0%	B5
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	5.0%	B5
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	5.0%	B5
2909.49.00	-- Other	5.0%	B5
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	B5
2909.60.00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	B5
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2910.10.00	- Oxirane (ethylene oxide)	5.0%	B5
2910.20.00	- Methyloxirane (propylene oxide)	5.0%	B5
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.0%	B5
2910.40.00	- Dieldrin (ISO, INN)	5.0%	B5
2910.50.00	- Endrin (ISO)	5.0%	B5
2910.90.00	- Other	5.0%	B5
29.11	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5.0%	B5
	SUB-CHAPTER V ALDEHYDE-FUNCTION COMPOUNDS		
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
	- Acyclic aldehydes without other oxygen function:		
2912.11.00	-- Methanal/Formalin (formaldehyde)	28.0%	B15
2912.12.00	-- Ethanal (acetaldehyde)	10.0%	B8
2912.19.00	-- Other	10.0%	B8
	- Cyclic aldehydes without other oxygen function:		
2912.21.00	-- Benzaldehyde	10.0%	B8
2912.29.00	-- Other	10.0%	B8
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2912.41.00	-- Vanillin (4-hydroxy-3-allthobenzaldehyde)	10.0%	B8
2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	10.0%	B8
2912.49.00	-- Other	10.0%	B8
2912.50.00	- Cyclic polymers of aldehydes	10.0%	B8
2912.60.00	- Paraformaldehyde	5.0%	B5
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	10.0%	B8
	SUB-CHAPTER VI KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14	Ketones and Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Acyclic ketones without other oxygen function:		
2914.11.00	-- Acetone	10.0%	B8
2914.12.00	-- Butanone (methyl ethyl ketone)	10.0%	B8
2914.13.00	-- 4-Methylpentan 2-one (methyl isobutyl ketone)	10.0%	B8
2914.19.00	-- Other	10.0%	B8
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22.00	-- Cyclohexanone and methylcyclohexanones	10.0%	B8
2914.23.00	-- Ionones and methylionones	10.0%	B8
2914.29.00	-- Other	10.0%	B8
	- Aromatic ketones without other oxygen function:		
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	10.0%	B8
2914.39.00	-- Other	10.0%	B8
2914.40.00	- Ketone-alcohols and ketone-aldehydes	10.0%	B8
2914.50.00	- Ketone-phenols and ketones with other oxygen function	10.0%	B8
	- Quinones:		
2914.61.00	-- Anthraquinone	10.0%	B8
2914.62.00	-- Coenzyme Q10 (ubidecarenone (INN))	10.0%	B8
2914.69.00	-- Other	10.0%	B8
	- Halogenated, sulphonated, nitrated or nitrosated derivatives:		
2914.71.00	-- Chlordecone (ISO)	10.0%	B8
2914.79.00	-- Other	10.0%	B8
	SUB-CHAPTER VII CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, OR NITRATED OR NITROSATED DERIVATIVES		
29.15	Saturated acyclic monocarboxylic acid and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Formic acid, its salts and esters:		
2915.11.00	-- Formic acid	10.0%	B8
2915.12.00	-- Salts of formic acid	10.0%	B8
2915.13.00	-- Esters of formic acid	10.0%	B8
	- Acetic acid and its salts; acetic anhydride:		
2915.21.00	-- Acetic acid		X
2915.24.00	-- Acetic anhydride	10.0%	B8
	-- Other:		
2915.29.10	--- Sodium acetate	5.0%	B5
2915.29.90	--- Other	10.0%	B8
	- Esters of acetic acid:		
2915.31.00	-- Ethyl acetate	5.0%	B5
2915.32.00	-- Vinyl acetate	5.0%	B5
2915.33.00	-- n-Butyl acetate	10.0%	B8
2915.36.00	-- Dinoseb (ISO) acetate	10.0%	B8
2915.39.00	-- Other	10.0%	B8
2915.40.00	- Mono, di- or trichloroacetic acids, their salts and esters	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Propionic acid, its salts and esters:		
2915.50.10	--- Deoxycortone phenyl propionate	5.0%	B5
2915.50.90	--- Other	10.0%	B8
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	10.0%	B8
	- Palmitic acid, Stearic acid, their salts and esters:		
2915.70.10	--- Stearic acid, their salts and esters	10.0%	B8
2915.70.20	--- Ethyl palmitate and Isopropyl palmitate	10.0%	B8
	--- Palmitic acid, their salts and esters excluding ethyl palmitate and isopropyl palmitate:		
2915.70.31	---- Sodium salt of palmitic acid (soap noodle)	53.6%	B15
2915.70.39	---- Other		X
2915.90.00	- Other		X
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acid their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives:		
2916.11.00	-- Acrylic acid and its salts	5.0%	B5
2916.12.00	-- Esters of Acrylic acid	5.0%	B5
2916.13.00	-- Methacrylic acid and its salts	5.0%	B5
2916.14.00	-- Esters of methacrylic acid	5.0%	B5
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	5.0%	B5
2916.16.00	-- Binapacryl (ISO)	5.0%	B5
2916.19.00	-- Other	5.0%	B5
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides. peroxyacids and their derivatives	28.0%	B8
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	-- Benzoic acid, its salts and esters	5.0%	B5
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	5.0%	B5
2916.34.00	-- Phenylacetic acid and its salts	5.0%	B5
2916.39.00	-- Other	5.0%	B5
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	-- Oxalic acid, its salts and esters	10.0%	B8
2917.12.00	-- Adipic acid, its salts and esters	10.0%	B8
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	10.0%	B8
2917.14.00	-- Maleic anhydride	10.0%	B8
2917.19.00	-- Other	10.0%	B8
2917.20.00	- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10.0%	B8
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	-- Dioctyl orthophthalates	37.5%	B15
2917.33.00	-- Dinonyl or didecyl orthophthalates	37.5%	B15
2917.34.00	-- Other esters of orthophthalic acid	40.8%	B15
2917.35.00	-- Phthalic anhydride	5.0%	B5
2917.36.00	-- Terephthalic acid and its salts		X
2917.37.00	-- Dimethyl terephthalate		X
	-- Other:		
2917.39.10	--- Purified Isophthalic Acid (IPA)	53.6%	B15
2917.39.90	--- Other	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11.00	-- Lactic acid, its salts and esters	5.0%	B5
2918.12.00	-- Tartaric acid	5.0%	B5
2918.13.00	-- Salts and esters of tartaric acid	5.0%	B5
2918.14.00	-- Citric acid	5.0%	B5
2918.15.00	-- Salts and esters of citric acid	5.0%	B5
2918.16.00	-- Gluconic acid, its salts and esters	5.0%	B5
2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5.0%	B5
2918.18.00	-- Chlorobenzilate (ISO)	5.0%	B5
	-- Other:		
2918.19.10	--- Calcium, lactate, calcium levulinate, calcium sodium lactate, cantharides, cantharidin	5.0%	B5
2918.19.90	--- Other	10.0%	B8
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	-- Salicylic acid and its salt	5.0%	B5
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	5.0%	B5
2918.23.00	-- Other esters of salicylic acid and their salts	5.0%	B5
2918.29.00	-- Other	5.0%	B5
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10.0%	B8
	- Other:		
2918.91.00	-- 2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	5.0%	B5
2918.99.00	-- Other	5.0%	B5
	SUB-CHAPTER VIII ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2919.10.00	- Tris (2, 3-dibromopropyl) phosphate	5.0%	B5
2919.90.00	- Other	5.0%	B5
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5.0%	B5
2920.19.00	-- Other	5.0%	B5
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.21.00	-- Dimethyl phosphite	5.0%	B5
2920.22.00	-- Diethyl phosphite	5.0%	B5
2920.23.00	-- Trimethyl phosphite	5.0%	B5
2920.24.00	-- Triethyl phosphite	5.0%	B5
2920.29.00	-- Other	5.0%	B5
2920.30.00	- Endosulfan (ISO)	5.0%	B5
	- Other:		
2920.90.10	--- Erythritol tetranitrate, Isosorbide dinitrate	5.0%	B5
2920.90.90	--- Other	10.0%	B8
	SUB-CHAPTER IX NITROGEN-FUNCTION COMPOUNDS		
29.21	Amine function compounds.		
	- Acyclic monoamines and their derivatives; salts thereof:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	5.0%	B5
2921.12.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5.0%	B5
2921.13.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	5.0%	B5
2921.14.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5.0%	B5
	-- Other:		
2921.19.10	--- Nitrogen mustards: HN1: Bis(2-chloroethyl)ethylamine	5.0%	B5
2921.19.20	--- Nitrogen mustards: HN2: Bis(2-chloroethyl)methylamine	5.0%	B5
2921.19.30	--- Nitrogen mustards: HN3: Tris(2-chloroethyl)amine	5.0%	B5
2921.19.40	--- N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chlorides and corresponding protonated salts	5.0%	B5
2921.19.90	--- Other	5.0%	B5
	- Acyclic polyamines and their derivatives; salts thereof:		
	-- Ethylenediamine and its salts:		
2921.21.10	--- Zinc salts as fertilizer		A
2921.21.90	--- Other	5.0%	B5
2921.22.00	-- Hexamethylenediamine and its salts	5.0%	B5
2921.29.00	-- Other	5.0%	B5
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts, thereof	5.0%	B5
	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	-- Aniline and its salts	5.0%	B5
2921.42.00	-- Aniline derivatives and their salts	5.0%	B5
2921.43.00	-- Toluidines and their derivatives; salts thereof	5.0%	B5
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	5.0%	B5
2921.45.00	-- 1- Naphthylamine (alpha-naphthylamine), 2- Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5.0%	B5
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5.0%	B5
2921.49.00	-- Other	5.0%	B5
	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5.0%	B5
2921.59.00	-- Other	5.0%	B5
29.22	Oxygen-function amino-compounds.		
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	-- Monoethanolamine and its salts	5.0%	B5
2922.12.00	-- Diethanolamine and its salts	5.0%	B5
2922.14.00	-- Dextropropoxyphene (INN) and its salts	5.0%	B5
2922.15.00	-- Triethanolamine	5.0%	B5
2922.16.00	-- Diethanolammonium perfluorooctane sulphonate	5.0%	B5
2922.17.00	-- Methyldiethanolamine and ethyldiethanolamine	5.0%	B5
2922.18.00	-- 2-(N,N-Diisopropylamino)ethanol	5.0%	B5
	-- Other:		
2922.19.10	--- Tamoxifen citrate		A
	--- Other:		
2922.19.91	---- N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	5.0%	B5
2922.19.99	---- Other	5.0%	B5
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	5.0%	B5
	-- Other:		
2922.29.10	--- Acetaminophen, Methoxyphenamine, P-acetaminophenol	5.0%	B5
2922.29.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.0%	B5
2922.39.00	-- Other	5.0%	B5
	- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:		
2922.41.00	-- Lysine and its esters; salts thereof	5.0%	B5
	-- Glutamic acid and its salts:		
2922.42.10	--- Tasting salts (monosodium glutamate) in retail pack upto 2.5 kg	28.0%	B15
2922.42.20	--- Tasting salts (monosodium glutamate) in other packing	10.0%	B8
2922.42.90	--- Other	5.0%	B5
2922.43.00	-- Anthranilic acid and its salts	5.0%	B5
2922.44.00	-- Tilidine (INN) and its salts	5.0%	B5
2922.49.00	-- Other	5.0%	B5
2922.50.00	- Amino -alcohol-phenols, amino- acid - phenols and other amino- compounds with oxygen function	5.0%	B5
29.23	Quaternary ammonium salts and hydroxides; lecithins and other Phosphoaminolipids whether or not chemically defined		
2923.10.00	- Choline and its salts		A
2923.20.00	- Lecithins and other phosphoaminolipids	5.0%	B5
2923.30.00	- Tetraethylammonium perfluorooctane sulphonate	5.0%	B5
2923.40.00	- Didecyldimethylammonium perfluorooctane sulphonate	5.0%	B5
2923.90.00	- Other	5.0%	B5
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	-- Meprobamate (INN)	5.0%	B5
2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5.0%	B5
2924.19.00	-- Other	5.0%	B5
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	-- Ureines and their derivatives; salts thereof	5.0%	B5
2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5.0%	B5
2924.24.00	-- Ethinamate (INN)	5.0%	B5
2924.25.00	-- Alachlor (ISO)	5.0%	B5
2924.29.00	-- Other	5.0%	B5
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		
	- Imides and their derivatives; salts thereof:		
2925.11.00	-- Saccharin and its salts	5.0%	B5
2925.12.00	-- Glutethimide (INN)	5.0%	B5
	-- Other:		
2925.19.10	--- Bi-calutamide/Epirubicin HCI		A
2925.19.90	--- Other	5.0%	B5
	- Imines and their derivatives; salts thereof:		
2925.21.00	-- Chlordimeform (ISO)	5.0%	B5
	-- Other:		
2925.29.10	--- Metformin HCL	10.0%	B8
2925.29.90	--- Other	5.0%	B5
29.26	Nitrile-function compounds.		
2926.10.00	- Acrylonitrile	10.0%	B8
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	10.0%	B8
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	10.0%	B8
2926.40.00	- alpha-Phenylacetoacetonitrile	10.0%	B8
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2926.90.10	--- Nitroxinil and its solution, Isaminile	5.0%	B5
2926.90.20	--- Acetonitrile HPLC	15.0%	B15
2926.90.90	--- Other	28.0%	B8
29.27	Diazo-, azo- or azoxy- compounds.	10.0%	B8
29.28	Organic derivatives of hydrazine or of hydroxylamine.	10.0%	B8
29.29	Compounds with other nitrogen function.		
2929.10.00	- Isocyanates	10.0%	B8
	- Other:		
2929.90.10	--- N,N-Dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidic dihalides	28.0%	B15
2929.90.20	--- Dialkyl (Me, Et, n-Pr or i-Pr) N,N-dialkyl (Me, Et, n-Pr or i-Pr)-phosphoramidates	28.0%	B15
2929.90.90	--- Other	28.0%	B15
	SUB-CHAPTER X ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS ANDTHEIR SALTS, AND SULPHONAMIDES		
29.30	Organo-sulphur compounds.		
2930.10.00	- 2-(N,N-Dimethylamino) ethanethiol	5.0%	B5
2930.20.00	- Thiocarbamates and dithiocarbamates	5.0%	B5
2930.30.00	- Thiuram mono-, di- or tetrasulphides	5.0%	B5
2930.40.00	- Methionine		A
2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	5.0%	B5
2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5.0%	B5
2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5.0%	B5
	- Other:		
2930.90.10	--- Cyclosporine/Mesna		A
	--- Other:		
2930.90.11	---- sulfur mustards: 2-Chloroethylchloromethylsulfide	5.0%	B5
2930.90.12	---- Mustard gas: Bis(2-chloroethyl)sulfide	5.0%	B5
2930.90.13	---- Bis(2-chloroethylthio)methane	5.0%	B5
2930.90.14	---- Sesquimustard: 1,2-Bis (2-chloroethylthio) ethane	5.0%	B5
2930.90.15	---- 1,3-Bis(2-chloroethlthio)-n-propane	5.0%	B5
2930.90.16	---- 1,4-Bis(2-chloroethlthio)-n-butane	5.0%	B5
2930.90.17	---- 1,5-Bis(2-chloroethlthio)-n-pentane	5.0%	B5
2930.90.18	---- Bis(2-chloroethylthiomethyl)ether	5.0%	B5
2930.90.19	---- O-mustard: Bis(2-chloroethylthioethyl)ether	5.0%	B5
2930.90.21	---- Amiton: O,O-Diethyl S-[2-(diethylamino)ethyl] phosphorothiolate and corresponding alkylated or protonated salts	5.0%	B5
2930.90.22	N,N-Dialkyl (Me, Et, n_Pr or i_Pr) aminoethane-2-thiols and corresponding protonated salts	5.0%	B5
2930.90.99	---- Other	5.0%	B5
29.31	Other organo-inorganic compounds.		
2931.10.00	- Tetramethyl lead and tetraethyl lead	5.0%	B5
2931.20.00	- Tributyltin compounds	5.0%	B5
	- Non-halogenated organo-phosphorous derivatives:		
	-- Dimethyl methylphosphonate:		
2931.41.10	--- Methylphosphonyl dichloride	5.0%	B5
2931.41.20	--- Dimethyl methylphosphonate	5.0%	B5
2931.41.90	--- Other	5.0%	B5
2931.42.00	-- Dimethyl propylphosphonate	5.0%	B5
2931.43.00	-- Diethyl ethylphosphonate	5.0%	B5
2931.44.00	-- Methylphosphonic acid	5.0%	B5
2931.45.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1: 1)	5.0%	B5
2931.46.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5.0%	B5
2931.47.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	5.0%	B5
2931.48.00	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
2931.49.10	--- Tabun: O-Ethyl N,N-dimethyl phosphoramidocyanidate	5.0%	B5
2931.49.90	-- Other	5.0%	B5
	- Halogenated organo-phosphorous derivatives:		
2931.51.00	-- Methylphosphonic dichloride	5.0%	B5
2931.52.00	-- Propylphosphonic dichloride	5.0%	B5
2931.53.00	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	5.0%	B5
2931.54.00	-- Trichlorfon (ISO)	5.0%	B5
	-- Other:		
2931.59.10	--- Sarin: O-Isopropyl methylphosphonofluoridate	5.0%	B5
2931.59.20	--- Soman: O-Pinacolyl methylphosphonofluoridate	5.0%	B5
2931.59.30	--- VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate	5.0%	B5
2931.59.40	--- DF: Methylphosphonyldifluoride	5.0%	B5
2931.59.50	--- QL: O-Ethyl O-2-diisopropylaminoethyl methylphosphonite	5.0%	B5
2931.59.60	--- Chlorosarin: O-Isopropyl methylphosphonochloridate	5.0%	B5
2931.59.70	--- Chlorosoman: O-Pinacolyl methylphosphonochloridate	5.0%	B5
2931.59.90	--- Other	5.0%	B5
	- Other:		
2931.90.10	--- Lewisite 1:2-Chlorovinyldichloroarsine	5.0%	B5
2931.90.20	--- Lewisite 2: Bis(2-chlorovinyl) chloroarsine	5.0%	B5
2931.90.30	--- Lewisite 3: Tris(2-chlorovinyl)arsine	5.0%	B5
2931.90.90	--- Other	5.0%	B5
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	-- Tetrahydrofuran	10.0%	B8
2932.12.00	-- 2- Furaldehyde (furfuraldehyde)	10.0%	B8
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	10.0%	B8
2932.14.00	-- Sucralose	10.0%	B8
2932.19.00	-- Other	10.0%	B8
2932.20.00	-Lactones	10.0%	B8
	- Other:		
2932.91.00	-- Isosafrole	10.0%	B8
2932.92.00	-- 1- (1, 3-Benzodioxol-5-yl) propan-2-one	10.0%	B8
2932.93.00	-- Piperonal	10.0%	B8
2932.94.00	-- Safrole	10.0%	B8
2932.95.00	-- Tetrahydrocannabinols (all isomers)	10.0%	B8
2932.96.00	-- Carbofuran (ISO)	10.0%	B8
2932.99.00	-- Other	10.0%	B8
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	-- Phenazone (antipyrin) and its derivatives	5.0%	B5
2933.19.00	-- Other	5.0%	B5
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	-- Hydantoin and its derivatives	5.0%	B5
2933.29.00	-- Other	5.0%	B5
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	-- Pyridine and its salts	10.0%	B8
2933.32.00	-- Piperidine and its salts	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	10.0%	B8
2933.34.00	-- Other fentanyls and their derivatives	10.0%	B8
2933.35.00	-- 3-Quinuclidinol	10.0%	B8
2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	10.0%	B8
2933.37.00	-- N-Phenethyl-4-piperidone (NPP)	10.0%	B8
	-- Other:		
2933.39.10	--- 3-Quinuclidinyl benzilate		A
2933.39.20	--- Quinuclidin-3-ol		A
2933.39.90	--- Other		A
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41.00	-- Levorphanol (INN) and its salts	10.0%	B8
2933.49.00	-- Other	5.0%	B5
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	-- Malonylurea (barbituric acid) and its salts	5.0%	B5
2933.53.00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5.0%	B5
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	5.0%	B5
2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.0%	B5
	-- Other:		
2933.59.10	--- 5-fluorouracil BP, methotrexate BP, capecitabine USP, cytarabin		A
2933.59.90	--- Other	5.0%	B5
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	-- Melamine	5.0%	B5
2933.69.00	-- Other	5.0%	B5
	- Lactams:		
2933.71.00	-- 6-Hexanelactam(epsilon-caprolactam)	5.0%	B5
2933.72.00	-- Clobazam (INN) and methyprylon (INN)	5.0%	B5
	-- Other lactams:		
2933.79.10	--- Sunitinib malate		A
2933.79.90	--- Other	5.0%	B5
	- Other:		
2933.91.00	-- 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:		A
2933.92.00	-- Azinphos-methyl (ISO)	5.0%	B5
2933.99.00	-- Other		A
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		
2934.10.00	- Compounds containing an unfused thiazole ring (whether not hydrogenated)in the structure	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.0%	B5
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated),not further fused	5.0%	B5
	- Other:		
2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5.0%	B5
2934.92.00	-- Other fentanyls and their derivatives	5.0%	B5
	-- Other:		
2934.99.10	--- Nucleic acids and their salts		A
2934.99.20	--- Gemcitabine HCI USP, Cyclophosphamide BP, Iphosphamide BP		A
2934.99.90	--- Other heterocyclic compounds, nes	5.0%	B5
29.35	Sulphonamides.		
2935.10.00	- N-Methylperfluorooctane sulphonamide		A
2935.20.00	- N-Ethylperfluorooctane sulphonamide		A
2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide		A
2935.40.00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide		A
2935.50.00	- Other perfluorooctane sulphonamides		A
2935.90.00	- Other		A
	SUB-CHAPTER XI PROVITAMINS, VITAMINS AND HORMONES		
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins; and intermixtures of the forgoing whether or not in any solvent.		
	- Vitamins and their derivatives, unmixed:		
2936.21.00	-- Vitamins A and their derivatives		A
2936.22.00	-- Vitamin B_1 and its derivatives		A
2936.23.00	-- Vitamin B_2 and its derivatives		A
2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B_5) and its derivatives		A
2936.25.00	-- Vitamin B_6 and its derivatives		A
2936.26.00	-- Vitamin B_{12} and its derivatives		A
2936.27.00	-- Vitamin C and its derivatives		A
2936.28.00	-- Vitamin E and its derivatives		A
2936.29.00	-- Other vitamins and their derivatives		A
2936.90.00	-- Other, including natural concentrates		A
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	-- Somatotropin, its derivatives and structural analogues	5.0%	B5
2937.12.00	-- Insulin and its salts		A
	-- Other:		
2937.19.10	--- HCG, leutinising hormone & releasing hormone		A
2937.19.90	--- Other	5.0%	B5
	- Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5.0%	B5
2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	5.0%	B5
	-- Oestrogens and progestogens:		
2937.23.10	--- Desogestrel, ethinylestradiol and lynestrenol		A
	--- Other oestrogens and progestogens:		
2937.23.91	---- Medroxy progesterone acetate		A
2937.23.99	---- Other	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2937.29.00	-- Other	5.0%	B5
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5.0%	B5
2937.90.00	- Other	5.0%	B5
	SUB-CHAPTER XII GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.		
2938.10.00	- Rutoside (rutin) and its derivatives	5.0%	B5
	- Other:		
2938.90.10	--- Etoposide BP		A
2938.90.90	--- Other	5.0%	B5
29.39	Alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.		
	- Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodon (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	10.0%	B8
2939.19.00	-- Other	10.0%	B8
	- Alkaloids of cinchona and their derivatives; salts thereof:		
2939.20.10	--- Quinine and its salts		A
2939.20.90	--- Other	10.0%	B8
2939.30.00	- Caffeine and its salts	10.0%	B8
	- Alkaloids of ephedra and their derivatives; salts thereof:		
2939.41.00	-- Ephedrine and its salts	10.0%	B8
2939.42.00	-- Pseudoephedrine (INN) and its salts	10.0%	B8
2939.43.00	-- Cathine (INN) and its salts	10.0%	B8
2939.44.00	-- Norephedrine and its salts	10.0%	B8
2939.45.00	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	10.0%	B8
2939.49.00	-- Other	10.0%	B8
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	-- Fenetylline (INN) and its salts	10.0%	B8
2939.59.00	-- Other	10.0%	B8
	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	-- Ergometrine (INN) and its salts	10.0%	B8
2939.62.00	-- Ergotamine (INN) and its salts	10.0%	B8
2939.63.00	-- Lysergic acid and its salts	10.0%	B8
2939.69.00	-- Other	10.0%	B8
	- Other, of vegetal origin:		
2939.72.00	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	10.0%	B8
	-- Other:		
2939.79.10	--- Vincristine sulfate USP, vinblastin sulphate		A
2939.79.90	--- Other	10.0%	B8
2939.80.00	- Other	10.0%	B8
	SUB-CHAPTER XIII OTHER ORGANIC COMPOUNDS		
29.40	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.	10.0%	B8
29.41	Antibiotics.		
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof		A
2941.20.00	- Streptomycins and their derivatives; salts thereof		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
2941.30.00	- Tetracyclines and their derivatives; salts thereof		A
2941.40.00	- Chloramphenicol and its derivatives; salts there of		A
	- Erythromycin and its derivatives; salts thereof:		
2941.50.10	--- Erythromycin ethyl succinate; Erythromycin stearate	15.0%	B15
2941.50.90	--- Other		A
	- Other:		
	--- Azithromycin:		
2941.90.11	---- Azithromycin (compacted or micronised)	15.0%	B15
2941.90.19	---- Other	5.0%	B5
2941.90.90	--- Other		A
29.42	Other organic compounds.		
2942.00.10	--- Daclatasvir HCL, Dasabuvir, Ledipasvir, Ombitasvir, Partitaprevir, Ritonavir, Simeprevir sodium, Sofosbuvir, Velpatasvir		A
2942.00.90	--- Other	5.0%	B5
30.01	Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or rophylactic uses, not elsewhere specified or included.		
3001.20.00	- Extracts of glands or other organs or of their secretions		A
3001.90.00	- Other		A
30.02	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; cell cultures, whether or not modified.		
	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:		
3002.12.00	-- Antisera and other blood fractions		A
3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale		A
3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale		A
3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale		A
	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
3002.41.00	-- Vaccines for human medicine		A
3002.42.00	-- Vaccines for veterinary medicine		A
3002.49.00	-- Other		A
	- Cell cultures, whether or not modified:		
3002.51.00	-- Cell therapy products		A
3002.59.00	-- Other		A
	- Other:		
3002.90.10	--- Saxitoxin		A
3002.90.20	--- Ricin		A
3002.90.90	--- Other		A
30.03	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.		
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5.0%	B5
3003.20.00	- Other, containing antibiotics	5.0%	B5
	- Other, containing hormones or other products of heading 29.37:		
3003.31.00	-- Containing insulin		A
	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3003.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution		A
3003.39.90	--- Other	5.0%	B5
	- Other, containing alkaloids or derivatives thereof:		
3003.41.00	-- Containing ephedrine or its salts	5.0%	B5
3003.42.00	-- Containing pseudoephedrine (INN) or its salts	5.0%	B5
3003.43.00	-- Containing norephedrine or its salts	5.0%	B5
	-- Other:		
3003.49.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution		A
3003.49.90	--- Other	5.0%	B5
3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		A
	- Other:		
3003.90.10	--- Containing more than 15% absolute alcohol	28.0%	B15
	--- Other:		
3003.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution		A
3003.90.99	---- Other	5.0%	B5
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.		
3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5.0%	B5
	- Other, containing antibiotics:		
3004.20.10	--- Mycophenolate mofetil; Mycophenolate sodium; Cyclosporin		A
3004.20.90	--- Other	5.0%	B5
	- Other, containing hormones or other products of heading 29.37:		
3004.31.00	-- Containing insulin		A
3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	5.0%	B5
	-- Other:		
3004.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution		A
3004.39.90	--- Other	5.0%	B5
	- Other, containing alkaloids or derivatives thereof:		
3004.41.00	-- Containing ephedrine or its salts	5.0%	B5
3004.42.00	-- Containing pseudoephedrine (INN) or its salts	5.0%	B5
3004.43.00	-- Containing norephedrine or its salts	5.0%	B5
	-- Other:		
3004.49.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution		A
3004.49.90	--- Other	5.0%	B5
3004.50.00	- Other, containing vitamins or other products of heading 29.36	5.0%	B5
3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		A
	- Other:		
3004.90.10	--- Containing more than 15% of absolute alcohol	28.0%	B15
3004.90.20	--- Homeopathic, Biochemic, Ayurvedic, Unani medicine and following Psychotropic cdrugs fluphenazine decanoate; fluphenthixol decanoate, clophenthixol decanoate only and Anaesthetics (all types), ethyl chloride BP, suxamethonium bromide/chlordie, thiopentone sodium; xylocaine/lidocaine/ lingocaine, pancuronium bromide, bupivacaine, procaine, ketamine hydrochloride; cyclosporine	5.0%	B5
	--- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3004.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution; Drugs for thalassaemia		A
3004.90.99	---- Other	5.0%	B5
30.05	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.		
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	10.0%	B8
3005.90.00	- Other	10.0%	B8
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.		
3006.10.00	- 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	5.0%	B5
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	5.0%	B5
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	5.0%	B5
3006.50.00	- First-aid boxes and kits		X
3006.60.00	- Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:		A
3006.70.00	- 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	5.0%	B5
	- Other:		
3006.91.00	-- Appliances identifiable for ostomy use	5.0%	B5
3006.92.00	-- Waste pharmaceuticals	5.0%	B5
3006.93.00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	5.0%	B5
31.01	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.		A
31.02	Mineral or chemical fertilisers, nitrogenous.		
3102.10.00	- Urea, whether or not in aqueous solution		A
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	-- Ammonium sulphate		A
3102.29.00	-- Other		A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution		A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		A
3102.50.00	- Sodium nitrate		A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate		A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		A
3102.90.00	- Other including mixtures not specified in the foregoing subheadings		A
31.03	Mineral or chemical fertilisers, phosphatic.		
	- Superphosphates:		
	-- Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5):		
3103.11.10	--- Triple superphosphates		A
3103.11.90	--- Other		A
	-- Other:		
3103.19.10	--- Single superphosphates	28.0%	B15
3103.19.90	--- Other		A
3103.90.00	- Other		A
31.04	Mineral or chemical fertilisers, potassic.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3104.20.00	- Potassium chloride		A
3104.30.00	- Potassium sulphate		A
3104.90.00	- Other		A
31.05	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.		
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		A
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)		A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		A
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51.00	-- Containing nitrates and phosphates		A
3105.59.00	-- Other		A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		A
3105.90.00	- Other		A
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
3201.10.00	- Quebracho extract	5.0%	B5
3201.20.00	- Wattle extract	5.0%	B5
3201.90.00	- Other	5.0%	B5
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
3202.10.00	- Synthetic organic tanning substances	5.0%	B5
3202.90.00	- Other	5.0%	B5
32.03	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.	5.0%	B5
32.04	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.		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	-- Disperse dyes and preparations based thereon	5.0%	B5
3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5.0%	B5
	-- Basic dyes and preparations based thereon:		
3204.13.10	--- Azo dyes		X
3204.13.90	--- Other	5.0%	B5
3204.14.00	-- Direct dyes and preparations based thereon	5.0%	B5
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparation based thereon	5.0%	B5
3204.16.00	-- Reactive dyes and preparations based thereon	5.0%	B5
3204.17.00	-- Pigments and preparations based thereon	5.0%	B5
3204.18.00	-- Carotenoid colouring matters and preparations based thereon	5.0%	B5
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5.0%	B5
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3204.90.00	- Other	5.0%	B5
32.05	Colour lakes; Preparations as specified in Note 3 to this Chapter based on colour lakes.	5.0%	B5
32.06	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.		
	- Pigments and preparations based on titanium dioxide:		
3206.11.00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5.0%	B5
	-- Other:		
3206.19.10	--- Filler master batch	15.0%	B15
3206.19.20	--- Colour master batch	15.0%	B15
3206.19.90	--- Other	15.0%	B15
3206.20.00	- Pigments and preparations based on chromium compounds	5.0%	B5
	- Other colouring matter and other preparations:		
3206.41.00	-- Ultramarine and preparations based thereon	5.0%	B5
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	5.0%	B5
3206.49.00	-- Other	5.0%	B5
3206.50.00	- Inorganic products of a kind used as luminophores	5.0%	B5
32.07	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.		
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.0%	B5
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5.0%	B5
3207.30.00	- Liquid lustres and similar preparations	5.0%	B5
3207.40.00	- Glass frit and other glass, in the form of granules or flakes	5.0%	B5
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
	- Based on polyesters:		
3208.10.20	--- Insulating varnish for copper wire	28.0%	B15
3208.10.90	--- Other		X
	- Based on acrylic or vinyl polymers:		
	--- Other:		
3208.20.91	---- Cover coat/medium		X
3208.20.99	---- Other	60.0%	B18
	- Other:		
3208.90.20	--- Heat sealable lacquers	28.0%	B15
3208.90.30	--- Coating materials	28.0%	B15
3208.90.90	--- Other		X
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
3209.10.00	- Based on acrylic or vinyl polymers		X
	- Other:		
3209.90.20	--- Heat sealable lacquers	28.0%	B15
3209.90.30	--- Coating materials		X
3209.90.90	--- Other		X
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
3210.00.20	--- Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	60.0%	B18
3210.00.90	--- Other		X
32.11	Prepared driers.	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the anufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
3212.10.00	- Stamping foils	10.0%	B8
3212.90.00	- Other	10.0%	B8
32.13	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.		
3213.10.00	- Colours in sets	10.0%	B8
3213.90.00	- Other	10.0%	B8
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.		
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings		X
3214.90.00	- Other		X
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
	- Printing ink:		
3215.11.00	-- Black		X
3215.19.00	-- Other		X
	- Other:		
3215.90.10	--- Inkjet refill in injectable form		X
3215.90.20	--- Writing Ink	28.0%	B15
3215.90.30	--- Inkjet Refill in injectable form	28.0%	B15
3215.90.90	--- Other		X
33.01	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 enfluerage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
	- Essential oils of citrus fruit:		
3301.12.00	-- Of orange	28.0%	B8
3301.13.00	-- Of lemon	28.0%	B8
3301.19.00	-- Other	28.0%	B8
	- Essential oils other than those of citrus fruit:		
3301.24.00	-- Of peppermint (Mentha piperita)	28.0%	B8
3301.25.00	-- Of other mints	28.0%	B8
3301.29.00	-- Other	28.0%	B8
3301.30.00	- Resinoids	28.0%	B8
3301.90.00	- Other	28.0%	B8
33.02	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.		
	- Of a kind used in the food and drink industries:		
3302.10.10	--- Of a kind used in beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol		X
3302.10.90	--- Other		X
3302.90.00	- Other		X
33.03	Perfumes and toilet waters.		X
33.04	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.		
3304.10.00	- Lip make-up preparations		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3304.20.00	- Eye make-up preparations		X
3304.30.00	- Manicure or pedicure preparations		X
	- Other:		
3304.91.00	-- Powders, whether or not compressed		X
	-- Other:		
3304.99.10	--- Face and/or skin cream		X
3304.99.20	--- Moisture lotion		X
3304.99.30	--- Petroleum jelly		X
3304.99.90	--- Other		X
33.05	Preparations for use on the hair.		
3305.10.00	- Shampoos		X
3305.20.00	- Preparations for permanent waving or straightening		X
3305.30.00	- Hair lacquers		X
3305.90.00	- Other		X
33.06	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.		
3306.10.00	- Dentifrices		X
3306.20.00	- Yarn used to clean between the teeth (dental floss)		X
3306.90.00	- Other		X
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
3307.10.00	- Pre-shave, shaving or after-shave preparations		X
3307.20.00	- Personal deodorants and antiperspirants		X
3307.30.00	- Perfumed bath salts and other bath preparations		X
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	-- “Agarbatti” and other odoriferous preparations which operate by burning		X
3307.49.00	-- Other		X
3307.90.00	- Other		X
34.01	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 from 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.		
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	-- For toilet use (including medicated products):		X
3401.19.00	-- Other		X
3401.20.00	- Soap in other forms		X
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the from of liquid or cream and put up for retail sale, whether or not containing soap		X
34.02	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.		
	- Anionic organic surface-active agents, whether or not put up for retail sale:		
3402.31.00	-- Linear alkylbenzene sulphonic acids and their salts	10.0%	B8
	-- Other:		
3402.39.10	--- Chips of Sodium Isethionate	28.0%	B8
3402.39.90	--- Other	10.0%	B8
	- Other organic surface-active agents, whether or not put up for retail sale:		
3402.41.00	-- Cationic	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Non-ionic:		
3402.42.10	--- Alcohol Ethoxylates (AEO)	10.0%	B8
3402.42.90	--- Other	10.0%	B8
	-- Other:		
3402.49.10	--- Defoaming agent	10.0%	B5
3402.49.90	--- Other	10.0%	B8
3402.50.00	- Preparations put up for retail sale		X
	- Other:		
3402.90.10	--- Detergents		X
3402.90.20	--- Cleaning preparation	28.0%	B15
3402.90.90	--- Other		X
34.03	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 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials		X
3403.19.00	-- Other	10.0%	B8
	- Other:		
3403.91.00	-- Preparation for the treatment of textile materials, leather, furskins or other materials	5.0%	B5
	-- Other:		
3403.99.10	--- Compressor oil	10.0%	B8
3403.99.20	--- Semi-synthetic lubricating oil		X
3403.99.30	--- Synthetic lubricating oil		X
3403.99.90	--- Other	10.0%	B8
34.04	Artificial waxes and prepared waxes.		
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	10.0%	B8
	- Other:		
3404.90.10	--- Other Waxes	10.0%	B8
3404.90.90	--- Other	10.0%	B8
34.05	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, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
3405.10.00	- Polishes, creams and similar preparations for footwear or leather		X
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	28.0%	B15
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	28.0%	B15
3405.40.00	- Scouring pastes and powders and other scouring preparations	28.0%	B15
	- Other:		
3405.90.10	--- Polishes and other preparations used in the finishing (including electro-plating) of metal articles	10.0%	B8
3405.90.90	--- Other		X
34.06	Candles, tapers and the like.	28.0%	B15
34.07	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).	28.0%	B15
35.01	Casein, caseinates and other casein derivatives; casein glues.		
3501.10.00	- Casein	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3501.90.00	- Other	5.0%	B5
35.02	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.		
	- Egg albumin:		
3502.11.00	-- Dried	10.0%	B8
3502.19.00	-- Other	10.0%	B8
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	10.0%	B8
3502.90.00	- Other	10.0%	B8
35.03	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 or heading 35.01.		
3503.00.10	--- Ultrasound and ECG gel	5.0%	B5
3503.00.90	--- Other	10.0%	B8
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10.0%	B8
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches), glues based on starches, or on dextrins or other modified starches.		
3505.10.00	- Dextrin and other modified starches		X
3505.20.00	- Glues	20.0%	B15
35.06	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.		
3506.10.00	- 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		X
	- Other:		
	-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber:		
3506.91.10	--- Elastic/construction glue		X
3506.91.90	--- Other		X
3506.99.00	-- Other		X
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		
3507.10.00	- Rennet and concentrates thereof	10.0%	B8
	- Other:		
3507.90.10	--- Streptokinase		A
3507.90.90	--- Other	10.0%	B8
36.01	Propellant powders		X
36.02	Prepared explosives, other than propellant powders		X
36.03	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.		
3603.10.00	- Safety fuses	28.0%	B15
3603.20.00	- Detonating cords	28.0%	B15
3603.30.00	- Percussion caps	28.0%	B15
3603.40.00	- Detonating caps	28.0%	B15
3603.50.00	- Igniters	28.0%	B15
3603.60.00	- Electric detonators	28.0%	B15
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
3604.10.00	- Fireworks		X
3604.90.00	- Other		X
36.05	Matches; other than pyrotechnic articles of heading 36.04		X
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter		
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	10.0%	B8
3606.90.00	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
37.01	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.		
3701.10.00	- For X-ray	5.0%	B5
3701.20.00	- Instant print film	10.0%	B8
3701.30.00	- Other plates and film, with any side exceeding 255 mm	15.0%	B5
	- Other:		
3701.91.00	-- For colour photography (polychrome)	10.0%	B8
3701.99.00	-- Other	10.0%	B8
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
3702.10.00	- For X-rays	5.0%	B5
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702.31.00	-- For colour photography (polychrome)	10.0%	B8
3702.32.00	-- Other, with silver halide emulsion	10.0%	B8
3702.39.00	-- Other	10.0%	B8
	- Other film, without perforations, of a width exceeding 105 mm:		
3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10.0%	B8
3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	10.0%	B8
3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10.0%	B8
3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	10.0%	B8
	- Other film, for colour photography (polychrome):		
3702.52.00	-- Of a width not exceeding 16 mm	10.0%	B8
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10.0%	B8
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10.0%	B8
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10.0%	B8
3702.56.00	-- Of a width exceeding 35 mm	10.0%	B8
	- Other:		
3702.96.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	10.0%	B8
3702.97.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	10.0%	B8
3702.98.00	-- Of a width exceeding 35 mm	10.0%	B8
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.		
3703.10.00	- In rolls of a width exceeding 610 mm	28.0%	B15
3703.20.00	- Other, for colour photography (polychrome)	10.0%	B8
3703.90.00	- Other	28.0%	B15
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	10.0%	B8
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	10.0%	B8
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
	- Of a width of 35 mm or more:		
3706.10.10	--- Educational and instructional film	5.0%	B5
3706.10.90	--- Other	28.0%	B15
	- Other:		
3706.90.10	--- Educational and instructional film	5.0%	B5
3706.90.90	--- Other	28.0%	B15
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up measured portions or put of for retail sale in a form ready for use.		
3707.10.00	- Sensitising emulsions	15.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3707.90.00	- Other	15.0%	B15
38.01	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.		
3801.10.00	- Artificial graphite	10.0%	B8
3801.20.00	- Colloidal or semi-colloidal graphite	10.0%	B8
	- Carbonaceous pastes for electrodes and similar pastes for furnace linings:		
3801.30.10	--- Graphite or carbon electrode paste	10.0%	B8
3801.30.90	--- Other	10.0%	B8
3801.90.00	- Other	10.0%	B8
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10.00	- Activated carbon	10.0%	B8
3802.90.00	- Other	10.0%	B8
38.03	Tall oil, whether or not refined.	10.0%	B8
38.04	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.	10.0%	B8
38.05	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 alphaterpineol as the main constituent.		
3805.10.00	- Gum, wood or sulphate turpentine oils	10.0%	B8
3805.90.00	- Other	10.0%	B8
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
	- Rosin and resin acids:		
3806.10.10	--- Gum rosin	15.0%	B15
3806.10.90	--- Other	15.0%	B15
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	28.0%	B15
3806.30.00	- Ester gums	28.0%	B15
	- Other:		
3806.90.10	--- Rosin size	10.0%	B8
3806.90.20	--- Poly salt	15.0%	B15
3806.90.90	--- Other	28.0%	B15
38.07	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.	10.0%	B8
38.08	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).		
	- Goods specified in Subheading Note 1 to this Chapter:		
3808.52.00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	28.0%	B15
3808.59.00	-- Other	28.0%	B15
	- Goods specified in Subheading Note 2 to this Chapter:		
3808.61.00	-- In packings of a net weight content not exceeding 300 g	28.0%	B15
3808.62.00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	28.0%	B15
3808.69.00	-- Other	28.0%	B15
	- Other:		
	-- Insecticides:		
3808.91.10	--- For Dairy, Poultry and Agricultural purposes	5.0%	B5
	--- For non-agricultural purposes:		
3808.91.21	---- Mosquito coil; aerosol; mosquito repellent		X
3808.91.29	---- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Fungicides:		
3808.92.10	--- For Dairy, Poultry and Agricultural purposes	5.0%	B5
3808.92.20	--- Chromated copper arsenate	5.0%	B5
	--- Other:		
3808.92.91	---- In bulk	10.0%	B8
3808.92.99	---- Other		X
	-- Herbicides, anti-sprouting products and plant-growth regulators:		
3808.93.10	--- For Dairy, Poultry and Agricultural purposes	5.0%	B5
	--- Other:		
3808.93.91	---- Other in bulk	10.0%	B8
3808.93.99	---- Other in retail packings upto 2.5 kg		X
	-- Disinfectants:		
3808.94.10	--- For Dairy, Poultry, Fishery and Agricultural purposes	5.0%	B5
	--- Other:		
3808.94.91	---- In bulk	10.0%	B8
3808.94.99	---- Other in retail packings upto 2.5 kg	28.0%	B15
	-- Other:		
3808.99.10	--- For Dairy, Poultry, Fishery and Agricultural purposes	5.0%	B5
	--- Other:		
3808.99.91	---- Other in bulk	10.0%	B8
3808.99.99	---- Other in retail packings upto 2.5 kg	28.0%	B15
38.09	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.		
3809.10.00	- With a basis of amylaceous substances	5.0%	B5
	- Other:		
3809.91.00	-- Of a kind used in the textile or like industries	5.0%	B5
3809.92.00	-- Of a kind used in the paper or like industries	5.0%	B5
3809.93.00	-- Of a kind used in the leather or like industries	5.0%	B5
38.10	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.		
3810.10.00	- Pickling preparations or metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10.0%	B8
	- Other:		
3810.90.10	--- Submerge welding flux for LPG	5.0%	B5
3810.90.90	--- Other	10.0%	B8
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, ant-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
	- Anti-knock preparations:		
3811.11.00	-- Based on lead compounds	5.0%	B5
3811.19.00	-- Other	5.0%	B5
	- Additives for lubricating oils:		
3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	10.0%	B8
3811.29.00	-- Other	10.0%	B8
3811.90.00	- Other	10.0%	B8
38.12	Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.		
3812.10.00	- Prepared rubber accelerators	5.0%	B5
3812.20.00	- Compound plasticisers for rubber or plastics	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:		
3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	10.0%	B8
	-- Other:		
3812.39.10	--- Organotin compound	15.0%	B15
3812.39.90	--- Other	10.0%	B8
38.13	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	5.0%	B5
38.14	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.		
3814.00.10	--- Organic composite solvents	15.0%	B15
3814.00.90	--- Other	15.0%	B15
38.15	Reaction initiators, reaction accelerators and catalytic preparations,		
	not elsewhere specified or included.		
	- Supported catalysts:		
3815.11.00	-- With nickel or nickel compounds as the active substance	10.0%	B8
3815.12.00	-- With precious metal or precious metal compounds as the active substance	10.0%	B8
3815.19.00	-- Other	10.0%	B8
3815.90.00	- Other	10.0%	B8
38.16	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.		
3816.00.10	--- Refractory cements	5.0%	B5
3816.00.90	--- Other	5.0%	B5
38.17	Mixed alkylbenzenes and Mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		
3817.00.10	--- Linear Alkylbenzene (LAB)	5.0%	B5
3817.00.90	--- Other	5.0%	B5
38.18	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	10.0%	B8
38.19	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	15.0%	B15
38.20	Anti-freezing preparations and prepared de-icing fluids.	10.0%	B8
38.21	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	10.0%	B8
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.		
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:		
3822.11.00	-- For malaria	5.0%	B5
3822.12.00	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	5.0%	B5
3822.13.00	-- For blood-grouping	5.0%	B5
3822.19.00	-- Other	5.0%	B5
3822.90.00	- Other	5.0%	B5
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	-- Stearic acid	10.0%	B8
3823.12.00	-- Oleic acid	10.0%	B8
3823.13.00	-- Tall oil fatty acids	10.0%	B8
3823.19.00	-- Other	10.0%	B8
3823.70.00	- Industrial fatty alcohols	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
38.24	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		
3824.10.00	- Prepared binders for foundry moulds or cores	5.0%	B5
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	10.0%	B8
3824.40.00	- Prepared additives for cements, mortars or concretes	10.0%	B8
3824.50.00	- Non-refractory mortars and concretes	10.0%	B8
3824.60.00	- Sorbitol other than that of subheading 2905.44		X
	- Goods specified in Subheading Note 3 to this Chapter:		
3824.81.00	-- Containing oxirane (ethylene oxide)	10.0%	B8
3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10.0%	B8
3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	10.0%	B8
3824.84.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	10.0%	B8
3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10.0%	B8
3824.86.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	10.0%	B8
3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	10.0%	B8
3824.88.00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	10.0%	B8
3824.89.00	-- Containing short-chain chlorinated paraffins	15.0%	B8
	- Other:		
3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	10.0%	B8
3824.92.00	-- Polyglycol esters of methylphosphonic acid	28.0%	B15
	-- Other:		
3824.99.10	--- Gypsum anhydrite phosphate or phospho gypsum		A
3824.99.20	--- Chlorinated paraffin wax		X
3824.99.30	--- Barium/strontium ferrite powder	10.0%	B8
3824.99.50	--- Coated calcium carbonate		X
3824.99.60	--- Desiccant	10.0%	B8
	--- Other:		
3824.99.91	---- Thermal coating slurry	28.0%	B15
3824.99.92	---- Master batch not containing pigments	15.0%	B15
3824.99.93	---- Mould Powder	28.0%	B15
3824.99.99	---- Other		X
38.25	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		
3825.10.00	- Municipal waste	28.0%	B15
3825.20.00	- Sewage sludge	28.0%	B15
3825.30.00	- Clinical waste	28.0%	B15
	- Waste organic solvents:		
3825.41.00	-- Halogenated	28.0%	B15
3825.49.00	-- Other	28.0%	B15
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	28.0%	B15
	- Other wastes from chemical or allied industries:		
3825.61.00	-- Mainly containing organic constituents	28.0%	B15
3825.69.00	-- Other	28.0%	B15
3825.90.00	- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	28.0%	B15
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.		
	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):		
3827.11.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	10.0%	B8
3827.12.00	-- Containing hydrobromofluorocarbons (HBFCs)	10.0%	B8
3827.13.00	-- Containing carbon tetrachloride	10.0%	B8
3827.14.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	10.0%	B8
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	10.0%	B8
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	10.0%	B8
3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75	10.0%	B8
3827.39.00	-- Other	10.0%	B8
3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane	10.0%	B8
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3827.51.00	-- Containing trifluoromethane (HFC-23)	10.0%	B8
3827.59.00	-- Other	10.0%	B8
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3827.61.00	-- Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	10.0%	B8
3827.62.00	-- Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	10.0%	B8
3827.63.00	-- Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125)	10.0%	B8
3827.64.00	-- Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	10.0%	B8
3827.65.00	-- Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	10.0%	B8
	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48:		
3827.68.10	--- HFC R-410A	10.0%	B8
3827.68.20	--- HFC R-404A	10.0%	B8
3827.68.30	--- HFC R-407C	10.0%	B8
3827.68.90	--- Other	10.0%	B8
3827.69.00	-- Other	10.0%	B8
3827.90.00	- Other	10.0%	B8
	I - PRIMARY FORMS		
39.01	Polymers of ethylene, in primary forms.		
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	5.0%	B5
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	5.0%	B5
3901.30.00	- Ethylene-vinyl acetate copolymers	5.0%	B5
3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3901.90.00	- Other	5.0%	B5
39.02	Polymers of propylene or of other olefins, in primary forms.		
3902.10.00	- Polypropylene	5.0%	B5
3902.20.00	- Polyisobutylene	5.0%	B5
3902.30.00	- Propylene copolymers	5.0%	B5
3902.90.00	- Other	5.0%	B5
39.03	Polymers of styrene, in primary forms.		
	- Polystyrene:		
3903.11.00	-- Expansible	5.0%	B5
3903.19.00	-- Other	5.0%	B5
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	5.0%	B5
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5.0%	B5
3903.90.00	- Other	5.0%	B5
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
3904.10.00	- Poly (vinyl chloride), not mixed with any other substances	5.0%	B5
	- Other poly (vinyl chloride):		
3904.21.00	-- Non-plasticised	5.0%	B5
3904.22.00	-- Plasticised	5.0%	B5
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	5.0%	B5
3904.40.00	- Other vinyl chloride copolymers	5.0%	B5
3904.50.00	- Vinylidene chloride polymer	5.0%	B5
	- Fluoro-polymers:		
3904.61.00	-- Polytetrafluoroethylene	5.0%	B5
3904.69.00	-- Other	5.0%	B5
3904.90.00	- Other	5.0%	B5
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
	- Poly (vinyl acetate):		
3905.12.00	-- In aqueous dispersion	10.0%	B8
3905.19.00	-- Other	10.0%	B5
	- Vinyl acetate copolymers:		
3905.21.00	-- In aqueous dispersion	10.0%	B8
3905.29.00	-- Other	10.0%	B5
3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	10.0%	B5
	- Other:		
3905.91.00	-- Copolymers	10.0%	B5
3905.99.00	-- Other	10.0%	B5
39.06	Acrylic polymers in primary forms.		
3906.10.00	- Poly (methyl methacrylate)	5.0%	B5
3906.90.00	- Other	10.0%	B8
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
3907.10.00	- Polyacetals	5.0%	B5
	- Other polyethers:		
3907.21.00	-- Bis (polyoxyethylene) methylphosphonate	5.0%	B5
3907.29.00	-- Other	5.0%	B5
3907.30.00	- Epoxide resins	5.0%	B5
3907.40.00	- Polycarbonates	5.0%	B5
3907.50.00	- Alkyd resins	10.0%	B8
	- Poly(ethylene terephthalate):		
3907.61.00	-- Having a viscosity number of 78 ml/g or higher	5.0%	B5
3907.69.00	-- Other	5.0%	B5
3907.70.00	- Poly (lactic acid)	5.0%	B5
	- Other polyesters:		
3907.91.00	-- Unsaturated	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3907.99.00	-- Other	5.0%	B5
39.08	Polyamides in primary forms.		
3908.10.00	- Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12:	5.0%	B5
3908.90.00	- Other	5.0%	B5
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		
3909.10.00	- Urea resins; thiourea resins		X
3909.20.00	- Melamine resins	10.0%	B8
	- Other amino-resins:		
3909.31.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	10.0%	B8
3909.39.00	-- Other	10.0%	B8
3909.40.00	- Phenolic resins	10.0%	B8
3909.50.00	- Polyurethanes	5.0%	B5
39.10	Silicones in primary forms.	5.0%	B5
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		
3911.10.00	- Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes	5.0%	B5
3911.20.00	- Poly(1,3-phenylene methylphosphonate)	5.0%	B5
3911.90.00	- Other	5.0%	B5
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
	- Cellulose acetates:		
3912.11.00	-- Non-plasticised	5.0%	B5
3912.12.00	-- Plasticised	5.0%	B5
3912.20.00	- Cellulose nitrated (including collodions)	5.0%	B5
	- Cellulose ethers:		
3912.31.00	-- Carboxymethylcellulose and its salts	5.0%	B5
3912.39.00	-- Other	5.0%	B5
3912.90.00	- Other	5.0%	B5
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
3913.10.00	- Alginic acid, its salts and esters	5.0%	B5
3913.90.00	- Other	5.0%	B5
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	5.0%	B5
	II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	Waste, parings and scrap, or plastics.		
3915.10.00	- Of polymers of ethylene	5.0%	B5
3915.20.00	- Of polymers of styrene	5.0%	B5
3915.30.00	- Of polymers of vinyl chloride	5.0%	B5
3915.90.00	- Of other plastics	5.0%	B5
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not		
	otherwise worked, of plastics.		
3916.10.00	- Of polymers of ethylene	5.0%	B5
3916.20.00	- Of polymers of vinyl chloride	5.0%	B5
	- Of other plastics:		
3916.90.10	--- FRP rod	5.0%	B5
3916.90.20	--- Fibre reinforced polymer (FRP) sticks and profile shapes	5.0%	B5
3916.90.90	--- Other	5.0%	B5
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	20.0%	B15
	- Tubes, pipes and hoses, rigid:		
3917.21.00	-- Of polymers of ethylene		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3917.22.00	-- Of polymers of propylene		X
	-- Of polymers of vinyl chloride:		
3917.23.10	--- PVC shrinkable tube (plain)	10.0%	B8
3917.23.90	--- Other		X
	-- Of other plastics:		
3917.29.10	--- Silicone tubing for laboratory use; Hoses pipe for gas cylinder	10.0%	B8
	--- Other:		
3917.29.91	---- Fibre glass		X
3917.29.99	---- Other		X
	- Other tubes, pipes and hoses:		
	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa:		
3917.31.10	--- Silicone tubing for laboratory use	10.0%	B8
3917.31.90	--- Other		X
	-- Other, not reinforced or otherwise combined with other materials, without		
	Fittings:		
3917.32.10	--- Silicone tubing for laboratory use	10.0%	B8
3917.32.20	--- Tubes upto 10” dia for packing IV fluids	5.0%	B5
3917.32.90	--- Other		X
	-- Other, not reinforced or otherwise combined with other materials, with		
	Fittings:		
3917.33.10	--- Silicone tubing for laboratory use	10.0%	B8
3917.33.90	--- Other		X
	-- Other:		
3917.39.10	--- Silicone tubing for laboratory use	10.0%	B8
3917.39.90	--- Other		X
3917.40.00	- Fittings		X
39.18	Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
3918.10.00	- Of polymers of vinyl chloride		X
3918.90.00	- Of other plastics		X
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes,		
	of plastics, whether or not in rolls.		
3919.10.00	- In rolls of a width not exceeding 20 cm		X
	- Other:		
3919.90.10	--- Self adhesive tape in rolls exceeding 20 cm		X
3919.90.20	--- Performance Tape/Closure/Side Tape	25.0%	B15
3919.90.30	--- Scratch off label	28.0%	B15
	--- Other:		
3919.90.91	---- Re-seal/Self adhesive tape	28.0%	B15
3919.90.99	---- Other		X
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
	- Of polymers of ethylene:		
3920.10.10	--- Stretch wrapping film	28.0%	B15
3920.10.30	--- Mulch film	5.0%	B5
3920.10.40	--- Tarpaulin	28.0%	B15
3920.10.90	--- Other		X
	- Of polymers of propylene:		
3920.20.10	--- In printed form		X
3920.20.20	--- Non-printed cast polypropylene film		X
3920.20.90	--- Other		X
3920.30.00	- Of polymers of styrene		X
	- Of polymers of Vinyl chloride:		
3920.43.00	-- Containing by weight not less than 6% of plasticizers	28.0%	B15
	-- Other:		
3920.49.10	--- PVC film and PVDC film for blister pack for medicine	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3920.49.20	--- Printed PVC sheet		X
3920.49.30	--- PVC film	28.0%	B15
3920.49.40	--- Unprinted PVC sheet	28.0%	B15
3920.49.50	--- PVC film	28.0%	B15
3920.49.90	--- Other		X
	- Of acrylic polymers:		
3920.51.00	-- Of poly (methyl methacrylate)	28.0%	B15
3920.59.00	-- Other	28.0%	B15
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	-- Of polycarbonates	28.0%	B15
	-- Of poly (ethylene terephthalate):		
3920.62.10	--- In printed form		X
3920.62.90	--- Other	15.0%	B15
	-- Of unsaturated polyesters:		
3920.63.10	--- Unprinted polyester film in roll form	28.0%	B15
3920.63.90	--- Other	28.0%	B15
	-- Of other polyesters:		
3920.69.10	--- In printed form		X
3920.69.20	--- Unprinted polyester film in roll form	28.0%	B15
	--- Other:		
3920.69.91	---- Polyester paper/Unit binder tape	28.0%	B15
3920.69.99	---- Other	28.0%	B15
	- Of cellulose or its chemical derivatives:		
3920.71.00	-- Of regenerated cellulose	28.0%	B15
3920.73.00	-- Of cellulose acetate	10.0%	B8
3920.79.00	-- Of other cellulose derivatives	28.0%	B15
	- Of other plastics:		
3920.91.00	-- Of poly (vinyl butyral)	28.0%	B15
	-- Of polyamides:		
3920.92.10	--- In printed form		X
3920.92.20	--- Unprinted nylon film in roll form	28.0%	B15
3920.92.30	--- Unprinted nylon film in roll form	28.0%	B15
3920.92.90	--- Other	28.0%	B15
3920.93.00	-- Of amono-resins	28.0%	B15
3920.94.00	-- Of phenolic resins	28.0%	B15
	-- Of other plastics:		
3920.99.10	--- Film for blister packing	10.0%	B8
3920.99.90	--- Other		X
39.21	Other plates, sheets, film, foil and strip, of plastics.		
	- Cellular:		
3921.11.00	-- Of polymers of styrene	28.0%	B15
3921.12.00	-- Of polymers of vinyl chloride	28.0%	B15
3921.13.00	-- Of polyurethanes		X
3921.14.00	-- Of regenerated cellulose		X
	-- Of other plastics:		
3921.19.10	--- Microcellular PET light sheet having a power saving capacity of 20% or more	10.0%	B8
3921.19.90	--- Other		X
	- Other:		
3921.90.10	--- Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade		X
3921.90.20	--- Multilayer extruded sheet for plastic laminated collapsible tube	28.0%	B15
	--- Other:		
3921.90.91	---- In printed form		X
3921.90.92	---- PVC coated magstrip	28.0%	B15
3921.90.93	---- Tarpaulin	28.0%	B15
3921.90.99	---- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
3922.10.00	- Baths, shower-baths, sinks and wash-basins		X
3922.20.00	- Lavatory seats and covers		X
3922.90.00	- Other		X
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
3923.10.00	- Boxes, cases, crates and similar articles		X
	- Sacks and bags (including cones):		
3923.21.00	-- Of polymers of ethylene		X
	-- Of other plastics:		
3923.29.10	--- Airtight storage bags with zipper		A
3923.29.90	--- Other		X
	- Carboys, bottles, flasks and similar articles		
3923.30.10	--- Sachet for medicine, inhaler container, actuators and dust caps for inhaler	5.0%	B5
3923.30.20	--- DMF Grade COC/COP Vial		X
3923.30.90	--- Other		X
	- Spools, cops, bobbins and similar supports:		
3923.40.10	--- Bobbins; Sliver/spinning can		A
3923.40.20	--- Autoconer spare parts	5.0%	B5
3923.40.90	--- Other		X
3923.50.00	- Stoppers, lids, caps and other closures		X
	- Other:		
3923.90.10	--- Trays for transportation and keeping of chicks and eggs		X
3923.90.20	--- Nursery trays for seedlings	28.0%	B15
3923.90.30	--- Aseptic pack	10.0%	B8
3923.90.90	--- Other		X
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
3924.10.00	- Tableware and kitchenware		X
	- Other:		
3924.90.10	--- Feeding Bottles		X
3924.90.90	--- Other		X
39.25	Builders' wares of plastics, not elsewhere specified or included.		
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L		X
3925.20.00	- Doors, windows and their frames and thresholds for doors		X
3925.30.00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof		X
3925.90.00	- Other		X
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
3926.10.00	- Office or school supplies		X
	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.10	--- Gloves (surgical)	10.0%	B8
3926.20.90	--- Other		X
3926.30.00	- Fittings for furniture, coachwork or the like		X
3926.40.00	- Statuettes and other ornamental articles		X
	- Other:		
3926.90.10	--- Plastic coil used as contraceptive and coil inserter		A
3926.90.30	--- Parts and fittings for infusion set		X
3926.90.50	--- Taflon tape/PTFE tape		X
3926.90.60	--- Cot and Apron	10.0%	B8
	--- Other:		
3926.90.91	---- Conveyor or transmission belts of belting	10.0%	B8
3926.90.92	---- LP gas cylinder capacity below 5000 litres	5.0%	B5
3926.90.93	---- Plastic frame works		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
3926.90.99	---- Other		X
40.01	Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	10.0%	B8
	- Natural rubber in other forms:		
4001.21.00	-- Smoked sheets	10.0%	B8
4001.22.00	-- Technically specified natural rubber (TSNR)	10.0%	B8
4001.29.00	-- Other	10.0%	B8
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	10.0%	B8
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
	- Styrene butadiene rubber (SBR); carboxylated styrene- butadiene rubber (XSBR):		
4002.11.00	-- Latex	5.0%	B5
4002.19.00	-- Other	5.0%	B5
4002.20.00	- Butadiene rubber (BR)	5.0%	B5
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	5.0%	B5
4002.39.00	-- Other	5.0%	B5
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	-- Latex	5.0%	B5
4002.49.00	-- Other	5.0%	B5
	- Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	-- Latex	5.0%	B5
4002.59.00	-- Other	5.0%	B5
4002.60.00	- Isoprene rubber (IR)	5.0%	B5
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5.0%	B5
4002.80.00	- Mixtures of any product of heading 50.02 with and product of this heading	5.0%	B5
	- Other:		
4002.91.00	-- Latex	5.0%	B5
4002.99.00	-- Other	5.0%	B5
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.	10.0%	B8
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10.0%	B8
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
4005.10.00	- Compounded with carbon black or silica	10.0%	B8
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	10.0%	B8
	- Other:		
4005.91.00	-- Plates, sheets and strip	10.0%	B8
4005.99.00	-- Other	10.0%	B8
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
4006.10.00	- “Camel-back” strips for retreading rubber tyres	10.0%	B8
4006.90.00	- Other	10.0%	B8
40.07	Vulcanised rubber thread and cord.	5.0%	B5
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
	- Of cellular rubber:		
4008.11.00	-- Plates, sheets and strip		X
4008.19.00	-- Other	28.0%	B15
	- Of non-cellular rubber:		
4008.21.00	-- Plates, sheets and strip		X
4008.29.00	-- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
	- Not reinforced or otherwise combined with other materials:		
4009.11.00	-- without fittings		X
4009.12.00	-- with fittings	10.0%	B8
	- Reinforced or otherwise combined only with metal:		
4009.21.00	-- without fittings	10.0%	B8
4009.22.00	-- with fittings	10.0%	B8
	- Reinforced or otherwise combined only with textile materials:		
4009.31.00	-- without fittings	10.0%	B8
4009.32.00	-- with fittings	10.0%	B8
	- Reinforced or otherwise combined with other materials:		
4009.41.00	-- without fittings	10.0%	B8
4009.42.00	-- with fittings	10.0%	B8
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.		
	- Conveyor belts or belting:		
4010.11.00	-- Reinforced only with metal	5.0%	B5
4010.12.00	-- Reinforced only with textile materials	5.0%	B5
4010.19.00	-- Other	5.0%	B5
	- Transmission belts or belting:		
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	25.0%	B15
4010.32.00	-- 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	25.0%	B15
4010.33.00	-- Endless transmission belts of trapezoidel cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	25.0%	B15
4010.34.00	-- Endless transmission belts of trapezoidel cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm		X
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		A
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		A
	-- Other:		
4010.39.10	--- Rubber belt round not exceeding 10" dia / flat	10.0%	B8
4010.39.90	--- Other	5.0%	B5
40.11	New pneumatic tyres, of rubber.		
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)		X
	- Of a kind used on buses or lorries:		
4011.20.10	--- Of rim size of 16 inch		X
4011.20.90	--- Other	15.0%	B15
4011.30.00	- Of a kind used on aircraft		A
4011.40.00	- Of a kind used on motorcycles		X
4011.50.00	- Of a kind used on bicycles	28.0%	B15
	- Of a kind used on agricultural or forestry vehicles and machines:		
4011.70.10	--- Of a kind used on agricultural tractors	5.0%	B5
4011.70.90	--- Other	28.0%	B15
4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	28.0%	B15
4011.90.00	- Other		X
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
	- Retreaded tyres:		
4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	28.0%	B15
4012.12.00	-- Of a kind used on buses or lorries	28.0%	B15
4012.13.00	-- Of a kind used on aircraft	28.0%	B15
4012.19.00	-- Other	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4012.20.00	- Used pneumatic tyres	28.0%	B15
	- Other:		
4012.90.10	--- Tyre flaps of rubber of a kind used on tractor and aircraft	5.0%	B5
4012.90.90	--- Other	28.0%	B15
40.13	Inner tubes, of rubber.		
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15.0%	B15
4013.20.00	- Of a kind used on bicycles	28.0%	B15
	- Other:		
4013.90.10	--- Of a kind used on tractors and aircraft	5.0%	B5
4013.90.20	--- Of a kind used on motorcycles	28.0%	B15
4013.90.90	--- Other		X
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
4014.10.00	- Sheath contraceptives		A
4014.90.00	- Other	5.0%	B5
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		
	- Gloves, mittens and mitts:		
4015.12.00	-- Of a kind used for medical, surgical, dental or veterinary purposes	10.0%	B8
4015.19.00	-- Other		X
4015.90.00	- Other	10.0%	B8
40.16	Other articles of vulcanised rubber other than hard rubber.		
4016.10.00	- Of cellular rubber		X
	- Other:		
4016.91.00	-- Floor coverings and mats		X
4016.92.00	-- Erasers		X
4016.93.00	-- Gaskets, washers and other seals	5.0%	B5
4016.94.00	-- Boat or dock fenders, whether or not inflatable	5.0%	B5
4016.95.00	-- Other inflatable articles		X
	-- Other:		
4016.99.10	--- Rubber cot/apron	5.0%	B5
4016.99.20	--- Rubber bearing	5.0%	B5
4016.99.90	--- Other		X
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber.	10.0%	B8
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		
4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5.0%	B5
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg.	5.0%	B5
4101.90.00	- Other, including butts, bends and bellies	5.0%	B5
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.		
4102.10.00	- With wool on	5.0%	B5
	- Without wool on:		
4102.21.00	-- Pickled	5.0%	B5
4102.29.00	-- Other	5.0%	B5
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.		
4103.20.00	- Of reptiles	5.0%	B5
4103.30.00	- Of swine		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4103.90.00	- Other	5.0%	B5
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		
	- In the wet state (including wet-blue):		
	-- Full grains, unsplit; grain splits:		
4104.11.10	--- Split leather	5.0%	B5
4104.11.90	--- Other	5.0%	B5
	-- Other:		
4104.19.10	--- Split leather	5.0%	B5
4104.19.90	--- Other	5.0%	B5
	- In the dry state (crust):		
	-- Full grains, unsplit; grain splits:		
4104.41.10	--- Split leather	5.0%	B5
4104.41.90	--- Other	5.0%	B5
	-- Other:		
4104.49.10	--- Split leather	5.0%	B5
4104.49.90	--- Other	5.0%	B5
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		
4105.10.00	- In the wet state (including wet-blue)	5.0%	B5
4105.30.00	- In the dry state (crust)	5.0%	B5
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		
	- Of goats or kids:		
	-- In the wet state (including wet-blue):		
4106.21.10	--- Split leather	5.0%	B5
4106.21.90	--- Other	5.0%	B5
	-- In the dry state (crust):		
4106.22.10	--- Split leather	5.0%	B5
4106.22.90	--- Other	5.0%	B5
	- Of swine:		
4106.31.00	-- In the wet state (including wet-blue)		X
4106.32.00	-- In the dry state (crust)		X
4106.40.00	- Of reptiles		X
	- Other:		
4106.91.00	-- In the wet state (including wet-blue)	5.0%	B5
4106.92.00	-- In the dry state (crust)	5.0%	B5
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
	- Whole hides and skins:		
4107.11.00	-- Full grains, unsplit	5.0%	B5
4107.12.00	-- Grain splits	5.0%	B5
4107.19.00	-- Other	5.0%	B5
	- Other, including sides:		
4107.91.00	-- Full grains, unsplit	5.0%	B5
4107.92.00	-- Grain splits	5.0%	B5
4107.99.00	-- Other	5.0%	B5
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5.0%	B5
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
4113.10.00	- Of goats or kids	5.0%	B5
4113.20.00	- Of swine		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4113.30.00	- Of reptiles	5.0%	B5
4113.90.00	- Other	5.0%	B5
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather		
4114.10.00	- Chamois (including combination chamois) leather	5.0%	B5
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5.0%	B5
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5.0%	B5
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5.0%	B5
42.01	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.		X
42.02	Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases,binocular cases, camera cases,musical instrument cases, guncases, 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.		
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	-- With outer surface of leather or of composition leather		X
4202.12.00	-- With outer surface of plastics or of textile materials		X
4202.19.00	-- Other		X
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	-- With outer surface of leather or of composition leather		X
4202.22.00	-- With outer surface of sheeting of plastics or of textile material		X
4202.29.00	-- Other		X
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	-- With outer surface of leather or of composition leather		X
4202.32.00	-- With outer surface of sheeting of plastics or of textile materials		X
4202.39.00	-- Other		X
	- Other:		
4202.91.00	-- With outer surface of leather or of composition leather		X
4202.92.00	-- With outer surface of sheeting of plastics or of textile materials		X
4202.99.00	-- Other		X
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.		
4203.10.00	- Articles of apparel		X
	- Gloves, mittens and mitts:		
4203.21.00	-- Specially designed for use in sports	10.0%	B8
4203.29.00	-- Other	10.0%	B8
4203.30.00	- Belts and bandoliers		X
4203.40.00	- Other clothing accessories		X
42.05	Other articles of leather or of composition leather.		
4205.00.10	--- Of a kind used in machinery or mechanical appliances or for other technical uses		A
4205.00.90	--- Other	10.0%	B8
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4206.00.10	--- Tendons made up as machinery belting and laces for machinery belting		A
4206.00.90	--- Other	10.0%	B8
43.01	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.		
4301.10.00	- Of mink, whole, with or without head, tail or paws	28.0%	B18
4301.30.00	- 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	28.0%	B18
4301.60.00	- Of fox, whole, with or without head, tail or paws	28.0%	B18
4301.80.00	- Other furskins, whole, with or without head, tail or paws	28.0%	B18
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	28.0%	B18
43.02	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.		
	- Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	-- Of mink	10.0%	B8
4302.19.00	-- Other	10.0%	B8
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	10.0%	B8
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	10.0%	B8
43.03	Articles of apparel, clothing accessories and other articles of furskin.		
4303.10.00	- Articles of apparel and clothing accessories	28.0%	B18
4303.90.00	- Other	28.0%	B18
43.04	Artificial fur and articles thereof.	28.0%	B18
44.01	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.		
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
4401.11.00	-- Coniferous	5.0%	B5
4401.12.00	-- Non-coniferous	5.0%	B5
	- Wood in chips or particles:		
4401.21.00	-- Coniferous	5.0%	B5
4401.22.00	-- Non-coniferous	5.0%	B5
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	-- Wood pellets	5.0%	B5
4401.32.00	-- Wood briquettes	5.0%	B5
4401.39.00	-- Other	5.0%	B5
	- Sawdust and wood waste and scrap, not agglomerated:		
4401.41.00	-- Sawdust	5.0%	B5
4401.49.00	-- Other	5.0%	B5
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
4402.10.00	- Of bamboo	5.0%	B5
4402.20.00	- Of shell or nut	28.0%	B15
	- Other:		
4402.90.10	--- Charcoal and Wood Powder based Coil Compound	28.0%	B15
4402.90.90	--- Other	28.0%	B15
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
	- Treated with paint, stains, creosote or other preservatives:		
4403.11.00	-- Coniferous	10.0%	B8
4403.12.00	-- Non-coniferous	10.0%	B8
	- Other, coniferous:		
4403.21.00	-- Of pine (*Pinus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	5.0%	B5
4403.22.00	-- Of pine (*Pinus spp.*), other	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4403.23.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which the smallest cross-sectional dimension is 15 cm or more	5.0%	B5
4403.24.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*), other	5.0%	B5
4403.25.00	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	5.0%	B5
4403.26.00	-- Other	5.0%	B5
	- Other, of tropical wood:		
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5.0%	B5
4403.42.00	-- Teak	5.0%	B5
4403.49.00	-- Other	5.0%	B5
	- Other:		
4403.91.00	-- Of oak (*Quercus spp.*)	5.0%	B5
4403.93.00	-- Of beech (*Fagus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	5.0%	B5
4403.94.00	-- Of beech (*Fagus spp.*), other	5.0%	B5
4403.95.00	-- Of birch (*Betula spp.*), of which the smallest cross-sectional dimension is 15 cm or more	5.0%	B5
4403.96.00	-- Of birch (*Betula spp.*), other	5.0%	B5
4403.97.00	-- Of poplar and aspen (*Populus spp.*)	5.0%	B5
4403.98.00	-- Of eucalyptus (*Eucalyptus spp.*)	5.0%	B5
4403.99.00	-- Other	5.0%	B5
44.04	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; chip wood and the like.		
4404.10.00	- Coniferous	5.0%	B5
4404.20.00	- Non-coniferous	5.0%	B5
44.05	Wood wool; wood flour.	5.0%	B5
44.06	Railway or tramway sleepers (cross-ties) of wood.		
	- Not impregnated:		
4406.11.00	-- Coniferous	5.0%	B5
4406.12.00	-- Non-coniferous	5.0%	B5
	- Other:		
4406.91.00	-- Coniferous	5.0%	B5
4406.92.00	-- Non-coniferous	5.0%	B5
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
	- Coniferous:		
4407.11.00	-- Of pine (*Pinus spp.*)	5.0%	B5
4407.12.00	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*)	5.0%	B5
4407.13.00	-- Of S-P-F (spruce (*Picea spp* .), pine (*Pinus spp.*) and fir (*Abies spp* .))	5.0%	B5
4407.14.00	-- Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp* .))	5.0%	B5
4407.19.00	-- Other	5.0%	B5
	- Of tropical wood:		
4407.21.00	-- Mahogany (*Swietenia spp.*)	5.0%	B5
4407.22.00	-- Virola, Imbuia and Balsa	5.0%	B5
4407.23.00	-- Teak	5.0%	B5
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5.0%	B5
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5.0%	B5
4407.27.00	-- Sapelli	5.0%	B5
4407.28.00	-- Iroko	5.0%	B5
4407.29.00	-- Other	5.0%	B5
	- Other:		
4407.91.00	-- Of oak (*Quercus spp.*)	5.0%	B5
4407.92.00	-- Of beech (*Fagus spp.*)	5.0%	B5
4407.93.00	-- Of maple (*Acer spp.*)	5.0%	B5
4407.94.00	-- Of cherry (*Prunus spp.*)	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4407.95.00	-- Of ash (*Fraxinus spp.*)	5.0%	B5
4407.96.00	-- Of birch (*Betula spp.*)	5.0%	B5
4407.97.00	-- Of poplar and aspen (*Populus spp.*)	5.0%	B5
4407.99.00	-- Other	5.0%	B5
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
4408.10.00	- Coniferous	10.0%	B8
	- Of tropical wood:		
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10.0%	B8
4408.39.00	-- Other	10.0%	B8
4408.90.00	- Other	10.0%	B8
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		
4409.10.00	- Coniferous	5.0%	B5
	- Non-coniferous:		
4409.21.00	-- Of bamboo	5.0%	B5
4409.22.00	-- Of tropical wood	5.0%	B5
4409.29.00	-- Other	5.0%	B5
44.10	Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
	- Of wood:		
4410.11.00	-- Particle board		X
4410.12.00	-- Oriented standard board (OSB)		X
4410.19.00	-- Other		X
4410.90.00	- Other		X
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
	- Medium density fibreboard (MDF):		
4411.12.00	-- Of a thickness not exceeding 5 mm	15.0%	B15
4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	15.0%	B15
4411.14.00	-- Of a thickness exceeding 9 mm	15.0%	B15
	- Other:		
4411.92.00	-- Of a density exceeding 0.8 g/cm^3		X
4411.93.00	-- Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3		X
4411.94.00	-- Of a density not exceeding 0.5 g/cm^3		X
44.12	Plywood, veneered panels and similar laminated wood.		
4412.10.00	- Of bamboo	40.8%	B15
	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	-- With at least one outer ply of tropical wood	40.8%	B15
4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.*), ash (*Fraxinus spp.*), beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp.*), chestnut (*Castanea spp.*), elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp.*), hickory (*Carya spp.*), horse chestnut (*Aesculus spp.*), lime (*Tilia spp.*), maple (*Acer spp.*), oak (*Quercus spp.*), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp.*), robinia (*Robinia spp.*), tulipwood (*Liriodendron spp.*) or walnut (*Juglans spp.*)	40.8%	B15
4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	40.8%	B15
4412.39.00	-- Other, with both outer plies of coniferous wood	40.8%	B15
	- Laminated veneered lumber (LVL):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4412.41.00	-- With at least one outer ply of tropical wood		X
4412.42.00	-- Other, with at least one outer ply of non-coniferous wood		X
4412.49.00	-- Other, with both outer plies of coniferous wood		X
	- Blockboard, laminboard and battenboard:		
4412.51.00	-- With at least one outer ply of tropical wood		X
4412.52.00	-- Other, with at least one outer ply of non-coniferous wood		X
4412.59.00	-- Other, with both outer plies of coniferous wood		X
	- Other:		
4412.91.00	-- With at least one outer ply of tropical wood		X
4412.92.00	-- Other, with at least one outer ply of non-coniferous wood		X
4412.99.00	-- Other, with both outer plies of coniferous wood	40.8%	B15
44.13	Densified wood, in blocks, plates, strips, or profile shapes		
4413.00.10	--- Wooden ribs of 25.4 cm x 0.29 cm x 0.32 cm size	10.0%	B8
	--- Treated wood:		
4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	5.0%	B5
4413.00.29	---- Other	10.0%	B8
4413.00.90	--- Other	10.0%	B8
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.		
4414.10.00	- Of tropical wood	10.0%	B8
4414.90.00	- Other	10.0%	B8
44.15	Packing cases, boxes, crates, drums and similar packing, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums:	28.0%	B15
	- Pallets, box pallets and other load boards; pallet collars:		
4415.20.10	--- Pallet collars	5.0%	B5
4415.20.90	--- Other	10.0%	B8
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	10.0%	B8
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	5.0%	B5
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
	- Windows, French-windows and their frames:		
4418.11.00	-- Of tropical wood		X
4418.19.00	-- Other		X
	- Doors and their frames and thresholds:		
4418.21.00	-- Of tropical wood		X
4418.29.00	-- Other		X
4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89		X
4418.40.00	- Shuttering for concrete constructional work		X
4418.50.00	- Shingles and shakes		X
	- Assembled flooring panels:		
4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	40.8%	B15
4418.74.00	-- Other, for mosaic floors		X
4418.75.00	-- Other, multilayer		X
4418.79.00	-- Other	40.8%	B15
	- Engineered structural timber products:		
4418.81.00	-- Glue-laminated timber (glulam)	37.5%	B15
4418.82.00	-- Cross-laminated timber (CLT or X-lam)	37.5%	B15
4418.83.00	-- I beams	37.5%	B15
4418.89.00	-- Other		X
	- Other:		
4418.91.00	-- Of bamboo	37.5%	B15
4418.92.00	-- Cellular wood panels	37.5%	B15
4418.99.00	-- Other	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
44.19	Tableware and kitchenware, of wood.		
	- Of bamboo:		
4419.11.00	-- Bread boards, chopping boards and similar boards		X
4419.12.00	-- Chopsticks		X
4419.19.00	-- Other	28.0%	B15
4419.20.00	- Of tropical wood	28.0%	B15
4419.90.00	- Other	28.0%	B15
44.20	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.		
	- Statuettes and other ornaments:		
4420.11.00	-- Of tropical wood		X
4420.19.00	-- Other		X
4420.90.00	- Other	10.0%	B8
44.21	Other articles of wood.		
4421.10.00	- Clothes hangers	10.0%	B8
4421.20.00	- Coffins	28.0%	B15
	- Other:		
4421.91.00	-- Of bamboo	28.0%	B15
	-- Other:		
4421.99.10	--- Match splints	5.0%	B5
4421.99.20	--- Sliver/spinning can		A
4421.99.90	--- Other		X
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
4501.10.00	- Natural cork, raw or simply prepared	10.0%	B8
4501.90.00	- Other	10.0%	B8
45.02	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	10.0%	B8
45.03	Articles of natural cork.		
4503.10.00	- Corks and stoppers	10.0%	B8
4503.90.00	- Other	10.0%	B8
45.04	Agglomerated cork (with or without a binding sub-stance) and articles of agglomerated cork.		
4504.10.00	- Blocks, plates, sheets and strip; tiles or any shape; solid cylinders, including discs	10.0%	B8
4504.90.00	- Other	10.0%	B8
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
	- Mats, matting and screens of vegetable materials:		
4601.21.00	-- Of bamboo	10.0%	B8
4601.22.00	-- Of rattan	10.0%	B8
4601.29.00	-- Other	10.0%	B8
	- Other:		
4601.92.00	-- Of bamboo	10.0%	B8
4601.93.00	-- Of rattan	10.0%	B8
4601.94.00	-- Of other vegetable materials	10.0%	B8
4601.99.00	-- Other	10.0%	B8
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	- Of vegetable materials:		
4602.11.00	-- Of bamboo	10.0%	B8
4602.12.00	-- Of rattan	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4602.19.00	-- Other	10.0%	B8
4602.90.00	- Other	10.0%	B8
47.01	Mechanical wood pulp.		A
47.02	Chemical wood pulp, dissolving grades.		A
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.		
	- Unbleached:		
4703.11.00	-- Coniferous		A
4703.19.00	-- Non-coniferous		A
	- Semi-bleached or bleached:		
4703.21.00	-- Coniferous		A
4703.29.00	-- Non-coniferous		A
47.04	Chemical wood pulp, sulphite, other than dissolving grades.		
	- Unbleached:		
4704.11.00	-- Coniferous		A
4704.19.00	-- Non-coniferous		A
	- Semi-bleached or bleached:		
4704.21.00	-- Coniferous		A
4704.29.00	-- Non-coniferous		A
47.05	Wood pulp obtained by a combination of mechanical and chemical pulping processes		A
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
4706.10.00	- Cotton linters pulp		A
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		A
4706.30.00	- Other, of bamboo		A
	- Other:		
4706.91.00	-- Mechanical		A
4706.92.00	-- Chemical		A
4706.93.00	-- Obtained by a combination of mechanical and chemical processes		A
47.07	Recovered (waste and scrap) paper or paperboard.		
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard		A
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		A
4707.30.00	- Paper or paperboard made mainly of mechanical pulp(for example, newspapers, journals and similar printed matter):		A
4707.90.00	- Other including unsorted wasted and scrap		A
48.01	Newsprint, in rolls or sheets.		X
48.02	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.		
4802.10.00	- Hand-made paper and paperboard		X
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		X
4802.40.00	- Wallpaper base	28.0%	B15
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54.00	-- Weighing less than 40 g/m²		X
	-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls:		
4802.55.10	--- ECG and ultrasonogram recording paper	10.0%	B8
4802.55.90	--- Other		X
4802.56.00	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		X
4802.57.00	-- Other, weighing 40 g/m² or more but not more than 150 g/m²		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4802.58.00	-- Weighing more than 150 g/m²		X
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61.00	-- In rolls	28.0%	B15
4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	28.0%	B15
4802.69.00	-- Other		X
48.03	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.	25.0%	B15
48.04	Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.		
	- Kraftliner:		
4804.11.00	-- Unbleached	10.0%	B8
4804.19.00	-- Other		X
	- Sack kraft paper:		
	-- Unbleached:		
4804.21.10	--- Clue pack extensible craft paper (weighing: 70, 80, 90, 95, 100 & 110 GSM) for registered cement bag manufacturer	5.0%	B5
4804.21.90	--- Other	10.0%	B8
4804.29.00	-- Other	10.0%	B8
	- Other craft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	-- Unbleached	10.0%	B8
4804.39.00	-- Other	10.0%	B8
	- Other craft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/$m^{2:}$		
4804.41.00	-- Unbleached	10.0%	B8
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists or wood fibres obtained by a chemical process	10.0%	B8
4804.49.00	-- Other	10.0%	B8
	- Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	-- Unbleached	10.0%	B8
4804.52.00	-- 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	10.0%	B8
4804.59.00	-- Other	10.0%	B8
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.		
	- Fluting paper:		
4805.11.00	-- Semi-chemical fluting paper	10.0%	B8
4805.12.00	-- Straw fluting paper	10.0%	B8
4805.19.00	-- Other	10.0%	B8
	- Testliner (recycled liner board):		
4805.24.00	-- Weighing 150 g/m^2 or less	10.0%	B8
4805.25.00	-- Weighing more than 150 g/m^2	10.0%	B8
4805.30.00	- Sulphite wrapping paper	10.0%	B8
4805.40.00	- Filter paper and paperboard	10.0%	B8
4805.50.00	- Felt paper and paperboard	10.0%	B8
	- Other:		
	-- Weighing 150 g/m^2 or less:		
4805.91.10	--- Uncoated paperboard	10.0%	B8
4805.91.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Weighing more than 150 g/m² but less than 225 g/m²:		
4805.92.10	--- Uncoated paperboard	10.0%	B8
4805.92.90	--- Other	10.0%	B8
	-- Weighing 225 g/m² or more:		
4805.93.10	--- Uncoated paperboard	10.0%	B8
4805.93.90	--- Other	10.0%	B8
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
4806.10.00	- Vegetable parchment	10.0%	B8
4806.20.00	- Greaseproof papers	10.0%	B8
4806.30.00	- Tracing papers	10.0%	B8
4806.40.00	- Glassine and other glazed transparent or translucent papers	10.0%	B8
48.07	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.	10.0%	B8
48.08	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.		
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	28.0%	B15
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	28.0%	B15
4808.90.00	- Other	28.0%	B15
48.09	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.		
4809.20.00	- Self-copy paper	28.0%	B15
	- Other:		
4809.90.10	--- Carbon or similar copying papers	28.0%	B15
4809.90.90	--- Other	28.0%	B15
48.10	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.		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13.00	-- In rolls	15.0%	B15
4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15.0%	B15
4810.19.00	-- Other		X
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:		
4810.22.00	-- Light-weight coated paper	15.0%	B15
4810.29.00	-- Other		X
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	15.0%	B15
4810.32.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	15.0%	B15
4810.39.00	-- Other		X
	- Other paper and paperboard:		
4810.92.00	-- Multi-ply		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Other:		
4810.99.10	--- Single or double side coated release paper	15.0%	B15
4810.99.90	--- Other		X
48.11	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.		
4811.10.00	- Tarred, bituminised or asphalted paper and paperboard		X
	- Gummed or adhesive paper and paperboard:		
4811.41.00	-- Self-adhesive		X
4811.49.00	-- Other		X
	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	-- Bleached, weighing more than 150 g/m^2		X
	-- Other:		
4811.59.10	--- Aseptic pack	10.0%	B8
4811.59.20	--- Melamine impregnated decorative paper	15.0%	B15
4811.59.90	--- Other	28.0%	B15
	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:		
4811.60.10	--- Ultrasonogram recording paper	5.0%	B5
4811.60.20	--- Paraffin wax or stearin covered or latex coated or waterproof paper and paperboard	28.0%	B15
4811.60.90	--- Other	28.0%	B15
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	--- Melamine/Decalcomania Paper	10.0%	B8
	--- Insulated paper and paperboard; Leather waith paper:		
4811.90.21	---- Insulated paper	10.0%	B8
4811.90.29	---- Other	10.0%	B8
4811.90.30	--- Base paper for melamine	5.0%	B5
4811.90.90	--- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, nes.		X
48.12	Filter blocks, slabs and plates, of paper pulp.	10.0%	B8
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
4813.10.00	- In the form of booklets or tubes		X
4813.20.00	- In rolls of a width not exceeding 5 cm.		X
4813.90.00	- Other		X
48.14	Wallpaper and similar wall coverings; window transparencies of paper.		
4814.20.00	- 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		X
4814.90.00	- Other		X
48.16	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.		
4816.20.00	- Self-copy paper		X
4816.90.00	- Other		X
48.17	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.		
4817.10.00	- Envelopes		X
4817.20.00	- Letter cards, plain postcards and correspondence cards		X
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
4818.10.00	- Toilet paper		X
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels		X
4818.30.00	- Tablecloths and serviettes		X
4818.50.00	- Articles of apparel and clothing accessories		X
4818.90.00	- Other		X
48.19	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.		
4819.10.00	- Cartons, boxes and cases, of corrugated paper and paperboard		X
	- Folding cartons, boxes and cases, of non-corrugated paper and paperboard:		
4819.20.10	-- Of aseptic pack	10.0%	B8
4819.20.90	-- Other		X
4819.30.00	- Sacks and bags, having base of a width of 40 cm. or more		X
	- Other sacks and bags, including cones:		
4819.40.10	--- Fruit Bag	5.0%	B15
4819.40.90	--- Other	28.0%	B15
4819.50.00	- Other packing containers, including record sleeves and sachet for packing medicine		X
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		X
48.20	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.		
4820.10.00	- Registers, account books, note books, order books, receipts books letter pads, memorandum pads, diaries and similar articles		X
4820.20.00	- Exercise books		X
4820.30.00	- Binders (other than book covers), folders and file covers		X
4820.40.00	- Manifold business forms and interleaved carbon sets	28.0%	B15
4820.50.00	- Albums for samples or for collections		X
4820.90.00	- Other		X
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
4821.10.00	- Printed		X
	- Other:		
4821.90.10	--- Sticker		X
4821.90.90	--- Other		X
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
4822.10.00	- Of a kind used for winding textile yarn	5.0%	B5
4822.90.00	- Other	5.0%	B5
48.23	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.		
4823.20.00	- Filter paper and paperboard	10.0%	B8
4823.40.00	- Rolls, sheets and dials, printed for self recording apparatus	10.0%	B8
	- Trays, dishes, plates, cups and the like, of paper and paperboard:		
4823.61.00	-- Of bamboo	28.0%	B15
4823.69.00	-- Other		X
	- Moulded or pressed articles of paper pulp:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4823.70.10	--- Gasket	28.0%	B15
4823.70.90	--- Other		X
	- Other:		
4823.90.10	--- Glossine		X
	--- Other:		
4823.90.91	---- Paper separator	10.0%	B8
4823.90.92	---- Wrappers for confectionery	10.0%	B8
4823.90.93	---- Surface coloured or printed paper or paperboard		X
4823.90.94	---- Air laid paper		X
4823.90.95	---- Honeycomb		X
4823.90.99	---- Other		X
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
4901.10.00	- In single sheets, whether or not folded		X
	- Other:		
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof		A
	-- Other:		
4901.99.10	--- Religious text, Reference books, Scientific books, Medical, Engineering, Agricultural and Other text books for higher academic (graduate and post-graduate) studies, Text books in foreign languages for foreign language medium schools and colleges and Business directory.		A
4901.99.20	--- Text books for primary and secondary education		X
4901.99.30	--- Other books	5.0%	B5
4901.99.90	--- Other		X
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
4902.10.00	- Appearing at least four times a week	5.0%	B5
4902.90.00	- Other	5.0%	B5
49.03	Children's picture, drawing or colouring books.	10.0%	B8
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	5.0%	B5
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
4905.20.00	- In book form	5.0%	B5
4905.90.00	- Other	5.0%	B5
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5.0%	B5
49.07	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		
4907.00.10	--- Stock share and bond certificates and similar documents of title, cheque forms		X
4907.00.90	--- Other	10.0%	B8
49.08	Transfers (decalcomanias).		
	- Transfers (decalcomanias), vitrifiable:		
4908.10.10	--- Transfers (decalcomanias)	10.0%	B8
4908.10.90	--- Other	10.0%	B8
4908.90.00	- Other	10.0%	B8
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.		X
49.10	Calendars of any kind, printed, including calendar blocks		X
49.11	Other printed matter, including printed pictures and photographs.		
4911.10.00	- Trade advertising material, commercial catalogues and the like		X
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
4911.91.00	-- Pictures, designs and photographs		X
	-- Other:		
4911.99.10	--- Scratch card		X
4911.99.90	--- Other		X
50.01	Silk-worm cocoons suitable for reeling.	5.0%	B5
50.02	Raw Silk (not thrown).	28.0%	B15
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	28.0%	B15
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	28.0%	B15
50.05	Yarn spun from silk waste, not put up for retail sale.	28.0%	B15
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		X
50.07	Woven fabrics of silk or of silk waste.		
5007.10.00	- Fabrics of noil silk		X
5007.20.00	- Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	79.2%	B18
5007.90.00	- Other fabrics	79.2%	B18
51.01	Wool, not carded or combed.		
	- Greasy, including fleece-washed wool:		
5101.11.00	-- Shorn wool	5.0%	B5
5101.19.00	-- Other	5.0%	B5
	- Degreased, not carbonised:		
5101.21.00	-- Shorn wool	5.0%	B5
5101.29.00	-- Other	5.0%	B5
5101.30.00	- Carbonised	5.0%	B5
51.02	Fine or coarse animal hair, not carded or combed.		
	- Fine animal hair:		
5102.11.00	-- Of Kashmir (cashmere) goats	5.0%	B5
5102.19.00	-- Other	5.0%	B5
5102.20.00	- Coarse animal hair	5.0%	B5
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.		
5103.10.00	- Noils of wool or of fine animal hair	5.0%	B5
5103.20.00	- Other waste of wool or of fine animal hair	5.0%	B5
5103.30.00	- Waste of coarse animal hair	5.0%	B5
51.04	Garnetted stock of wool or of fine or coarse animal hair.	5.0%	B5
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
5105.10.00	- Carded wool	5.0%	B5
	- Wool tops and other combed wool:		
5105.21.00	-- Combed wool in fragments	5.0%	B5
5105.29.00	-- Other	5.0%	B5
	- Fine animal hair, carded or combed:		
5105.31.00	-- Of Kashmir (cashmere) goats	5.0%	B5
5105.39.00	-- Other	5.0%	B5
5105.40.00	- Coarse animal hair, carded or combed	5.0%	B5
51.06	Yarn of carded wool, not put up for retail sale.		
5106.10.00	- Containing 85 per cent or more by weight of wool	5.0%	B5
5106.20.00	- Containing less than 85 per cent by weight of wool	5.0%	B5
51.07	Yarn of combed wool, not put up for retail sale.		
5107.10.00	- Containing 85 per cent or more by weight of wool	5.0%	B5
5107.20.00	- Containing less than 85 per cent by weight of wool	5.0%	B5
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.		
5108.10.00	- Carded	5.0%	B5
5108.20.00	- Combed	5.0%	B5
51.09	Yarn of wool or fine animal hair, put up for retail sale.		
5109.10.00	- Containing 85% or more by weight of wool of fine animal hair:	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5109.90.00	- Other	5.0%	B5
51.10	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn) whether or not put up for retail sale.	5.0%	B5
51.11	Woven fabrics of carded wool or of carded fine animal hair.		
	- Containing 85 per cent or more by weight of wool or of fine animal hair		
5111.11.00	-- Of a weight not exceeding 300 g/m^2	28.0%	B15
5111.19.00	-- Other	28.0%	B15
5111.20.00	- Other, mixed mainly or solely with man-made filaments	28.0%	B15
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	28.0%	B15
5111.90.00	- Other	28.0%	B15
51.12	Woven fabrics of combed wool or of combed fine animal hair.		
	- Containing 85 per cent or more by weight of wool or of fine animal hair:		
5112.11.00	-- Of a weight not exceeding 200 g/m^2	28.0%	B15
5112.19.00	-- Other	28.0%	B15
5112.20.00	- Other, mixed mainly or solely with man-made filaments	28.0%	B15
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	28.0%	B15
5112.90.00	- Other	28.0%	B15
51.13	Woven fabrics of coarse animal hair or of horsehair.	28.0%	B15
52.01	Cotton, not carded or combed		A
52.02	Cotton waste (including yarn waste and garnetted stock).		
5202.10.00	- Yarn waste (including thread waste)	5.0%	B5
	- Other:		
5202.91.00	-- Garnetted stock		A
	-- Other:		
5202.99.10	--- Cotton waste		A
5202.99.90	--- Other		A
52.03	Cotton, carded or combed	5.0%	B5
52.04	Cotton sewing thread, whether or not put up for retail sale.		
	- Not put up for retail sale:		
5204.11.00	-- Containing 85% or more by weight of cotton	10.0%	B8
5204.19.00	-- Other	10.0%	B8
5204.20.00	- Put up for retail sale	10.0%	B8
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.		
	- Single yarn, of uncombed fibres:		
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10.0%	B8
5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10.0%	B8
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10.0%	B8
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10.0%	B8
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10.0%	B8
	- Single yarn, of combed fibres:		
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10.0%	B8
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10.0%	B8
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10.0%	B8
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex(exceeding 52 metric number but not exceeding 80 metric number)	10.0%	B8
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex(exceeding 80 metric number but not exceeding 94 metric number)	10.0%	B8
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex(exceeding 94 metric number but not exceeding 120 metric number)	10.0%	B8
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10.0%	B8
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding43 metric number per single yarn)	10.0%	B8
5205.33.00	-- 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)	10.0%	B8
5205.34.00	-- 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)	10.0%	B8
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10.0%	B8
	- Multiple (folded) or cabled yarn, of combed fibres:		
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10.0%	B8
5205.42.00	-- 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)	10.0%	B8
5205.43.00	-- 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)	10.0%	B8
5205.44.00	-- 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)	10.0%	B8
5205.46.00	-- 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)	10.0%	B8
5205.47.00	-- 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)	10.0%	B8
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	10.0%	B8
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.		
	- Single yarn, of uncombed fibres:		
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.0%	B5
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B5
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B5
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B5
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5.0%	B5
	- Single yarn, of combed fibres:		
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.0%	B5
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.0%	B5
5206.23.00	-- Measuring less than 232.56 decitex but not less than192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.0%	B5
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.0%	B5
5206.25.00	-- Measuring less than 125 decitex(exceeding 80 metric number)	5.0%	B5
	- Multiple (folded) or cabled yarn, of uncombed fibres:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5.0%	B5
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B5
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B5
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B5
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B5
	- Multiple (folded) or cabled yarn, of combed fibres:		
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5.0%	B5
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5.0%	B5
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5.0%	B5
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5.0%	B5
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.0%	B5
52.07	Cotton yarn (other than sewing thread) put up for retail sale.		
5207.10.00	- Containing 85% or more by weight of cotton	5.0%	B5
5207.90.00	- Other	5.0%	B5
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2.		
	- Unbleached:		
5208.11.00	-- Plain weave, weighing not more than 100 g/m^2	40.8%	B15
5208.12.00	-- Plain weave, weighing more than 100 g/m^2	40.8%	B15
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5208.19.00	-- Other fabrics	40.8%	B15
	- Bleached:		
5208.21.00	-- Plain weave, weighing not more than 100 g/m^2	40.8%	B15
5208.22.00	-- Plain weave, weighing more than 100 g/m^2	40.8%	B15
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5208.29.00	-- Other fabrics	40.8%	B15
	- Dyed:		
5208.31.00	-- Plain weave, weighing not more than 100 g/m^2	40.8%	B15
5208.32.00	-- Plain weave, weighing more than 100 g/m^2	40.8%	B15
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5208.39.00	-- Other fabrics	40.8%	B15
	- Of yarns of different colours:		
5208.41.00	-- Plain weave, weighing not more than 100 g/m^2	40.8%	B15
5208.42.00	-- Plain weave, weighing more than 100 g/m^2	40.8%	B15
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5208.49.00	-- Other fabrics	40.8%	B15
	- Printed:		
5208.51.00	-- Plain weave, weighing not more than 100 g/m^2	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5208.52.00	-- Plain weave, weighing more than 100 g/m^2	40.8%	B15
5208.59.00	-- Other fabrics	40.8%	B15
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2.		
	- Unbleached:		
5209.11.00	-- Plain weave	40.8%	B15
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5209.19.00	-- Other fabrics	40.8%	B15
	- Bleached:		
5209.21.00	-- Plain weave	40.8%	B15
5209.22.00	-- 3-thread or 4-thread twill, including cross twill		X
5209.29.00	-- Other fabrics	40.8%	B15
	- Dyed:		
5209.31.00	-- Plain weave	40.8%	B15
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5209.39.00	-- Other fabrics	40.8%	B15
	- Of yarns of different colours:		
5209.41.00	-- Plain weave	40.8%	B15
5209.42.00	-- Denim	40.8%	B15
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	40.8%	B15
5209.49.00	-- Other fabrics	40.8%	B15
	- Printed:		
5209.51.00	-- Plain weave		X
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5209.59.00	-- Other fabrics	40.8%	B15
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.		
	- Unbleached:		
5210.11.00	-- Plain weave	40.8%	B15
5210.19.00	-- Other fabrics	40.8%	B15
	- Bleached:		
5210.21.00	-- Plain weave	40.8%	B15
5210.29.00	-- Other fabrics	40.8%	B15
	- Dyed:		
5210.31.00	-- Plain weave	40.8%	B15
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5210.39.00	-- Other fabrics	40.8%	B15
	- Of yarns of different colours:		
5210.41.00	-- Plain weave	40.8%	B15
5210.49.00	-- Other fabrics	40.8%	B15
	- Printed:		
5210.51.00	-- Plain weave	40.8%	B15
5210.59.00	-- Other fabrics	40.8%	B15
52.11	Woven fabrics of cotton, containing less than 85%by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/$m^{2.}$		
	- Unbleached:		
5211.11.00	-- Plain weave	40.8%	B15
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5211.19.00	-- Other fabrics	40.8%	B15
5211.20.00	- Bleached	40.8%	B15
	- Dyed:		
5211.31.00	-- Plain weave	40.8%	B15
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5211.39.00	-- Other fabrics	40.8%	B15
	- Of yarns of different colours:		
5211.41.00	-- Plain weave	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5211.42.00	-- Denim	40.8%	B15
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	40.8%	B15
5211.49.00	-- Other fabrics	40.8%	B15
	- Printed:		
5211.51.00	-- Plain weave	40.8%	B15
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	40.8%	B15
5211.59.00	-- Other fabrics	40.8%	B15
52.12	Other woven fabrics of cotton.		
	- Weighing not more than 200 g/m$^{2:}$		
5212.11.00	-- Unbleached	40.8%	B15
5212.12.00	-- Bleached	40.8%	B15
5212.13.00	-- Dyed	40.8%	B15
5212.14.00	-- Of yarns of different colours	40.8%	B18
5212.15.00	-- Printed	40.8%	B18
	- Weighing more than 200 g/m$^{2:}$		
5212.21.00	-- Unbleached	40.8%	B18
5212.22.00	-- Bleached	40.8%	B18
5212.23.00	-- Dyed	40.8%	B18
5212.24.00	-- Of yarns of different colours	40.8%	B18
5212.25.00	-- Printed	40.8%	B18
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
5301.10.00	- Flax, raw or retted	5.0%	B5
	- Flax, broken, scutched, hackled or otherwise processed, but not spun		
5301.21.00	-- Broken or scotched	5.0%	B5
	-- Other:		
5301.29.10	--- Flax fibre		A
5301.29.90	--- Other		A
5301.30.00	- Flax tow and waste	10.0%	B8
53.02	True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
5302.10.00	- True hemp, raw or retted	28.0%	B15
5302.90.00	- Other	28.0%	B15
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
5303.10.00	- Jute and other textile bast fibres, raw or retted	28.0%	B15
5303.90.00	- Other	28.0%	B15
53.05	Coconut, abaca (Manila hemp or *Musa textiles 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).		
5305.00.10	--- Coco substrate; coco pellet; growing media		A
5305.00.90	--- Other	5.0%	B5
53.06	Flax yarn.		
5306.10.00	- Single	28.0%	B15
5306.20.00	- Multiple (folded) or cabled	28.0%	B15
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.		
5307.10.00	- Single	28.0%	B15
5307.20.00	- Multiple (folded) of cabled	28.0%	B15
53.08	Yarn of other vegetable textile fibres; paper yarn.		
5308.10.00	- Coir yarn	10.0%	B8
5308.20.00	- True hemp yarn	10.0%	B8
5308.90.00	- Other	10.0%	B8
53.09	Woven fabrics of flax.		
	- Containing 85% or more by weight of flax:		
5309.11.00	-- Unbleached or bleached	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5309.19.00	-- Other	28.0%	B15
	- Containing less than 85% by weight of flax:		
5309.21.00	-- Unbleached or bleached	28.0%	B15
5309.29.00	-- Other	28.0%	B15
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.		
5310.10.00	- Unbleached	28.0%	B15
5310.90.00	- Other	28.0%	B15
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	28.0%	B15
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.		
5401.10.00	- Of synthetic filaments	10.0%	B8
5401.20.00	- Of artificial filaments	10.0%	B8
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		
	- High tenacity yarn of nylon or other polyamides, whether or not textured:		
5402.11.00	-- Of aramids	10.0%	B8
5402.19.00	-- Other	10.0%	B8
5402.20.00	- High tenacity yarn of polyesters, whether or not textured	10.0%	B8
	- Textured yarn:		
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10.0%	B8
5402.32.00	-- Of nylon or other polyamides, per single yarn more than 50 tex	10.0%	B8
5402.33.00	-- Of polyesters	28.0%	B15
5402.34.00	-- Of polypropylene	10.0%	B8
5402.39.00	-- Other	10.0%	B8
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	-- Elastometric		A
5402.45.00	-- Other, of nylon or other polyamides	10.0%	B8
5402.46.00	-- Other, of polyesters, partially oriented	10.0%	B8
5402.47.00	-- Other, of polyesters	10.0%	B8
5402.48.00	-- Other, of polypropylene	10.0%	B8
5402.49.00	-- Other	10.0%	B8
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	-- Of nylon or other polyamides	10.0%	B8
5402.52.00	-- Of polyesters	10.0%	B8
5402.53.00	-- Of polypropylene	5.0%	B5
5402.59.00	-- Other	10.0%	B8
	- Other yarn, multiple (folded) or cabled:		
5402.61.00	-- Of nylon or other polyamides	10.0%	B8
5402.62.00	-- Of polyesters	10.0%	B8
5402.63.00	-- Of polypropylene	10.0%	B8
5402.69.00	-- Other	10.0%	B8
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		
5403.10.00	- High tenacity yarn of viscose rayon	10.0%	B8
	- Other yarn, single:		
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5.0%	B5
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	5.0%	B5
5403.33.00	-- Of cellulose acetate	10.0%	B8
5403.39.00	-- Other	10.0%	B8
	- Other yarn, multiple (folded) or cabled:		
5403.41.00	-- Of viscose rayon	10.0%	B8
5403.42.00	-- Of cellulose acetate	10.0%	B8
5403.49.00	-- Other	10.0%	B8
54.04	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) or synthetic textile materials of an apparent width not exceeding 5 mm.		
	- Monofilament:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5404.11.00	-- Elastomeric	10.0%	B8
5404.12.00	-- Other, of polypropylene	10.0%	B8
5404.19.00	-- Other	10.0%	B8
5404.90.00	- Other	10.0%	B8
54.05	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.	28.0%	B15
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	10.0%	B8
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:		
5407.10.10	--- Rejected fabrics generated during manufacturing of garments or processing of fabrics	28.0%	B15
5407.10.90	--- Other		X
5407.20.00	- Woven fabrics obtained from strip or the like	40.8%	B18
5407.30.00	- Fabrics specified in Note 9 to Section XI	40.8%	B18
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	-- Unbleached or bleached	40.8%	B18
5407.42.00	-- Dyed	40.8%	B18
5407.43.00	-- Of yarns of different colours	40.8%	B18
5407.44.00	-- Printed	40.8%	B18
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	-- Unbleached or bleached	40.8%	B18
5407.52.00	-- Dyed	40.8%	B18
5407.53.00	-- Of yarns of different colours	40.8%	B18
5407.54.00	-- Printed	40.8%	B18
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	-- Containing 85% or more by weight of non- textured polyester filaments	40.8%	B18
5407.69.00	-- Other	40.8%	B18
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	-- Unbleached or bleached	40.8%	B18
5407.72.00	-- Dyed	40.8%	B18
5407.73.00	-- Of yarns of different colours	40.8%	B18
5407.74.00	-- Printed	40.8%	B18
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	-- Unbleached or bleached	40.8%	B18
5407.82.00	-- Dyed	40.8%	B18
5407.83.00	-- Of yarns of different colours	40.8%	B18
5407.84.00	-- Printed	40.8%	B18
	- Other woven fabrics:		
5407.91.00	-- Unbleached or bleached	40.8%	B18
5407.92.00	-- Dyed	40.8%	B18
5407.93.00	-- Of yarns of different colours	40.8%	B18
5407.94.00	-- Printed	40.8%	B18
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	40.8%	B18
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	-- Unbleached or bleached	40.8%	B18
5408.22.00	-- Dyed	40.8%	B18
5408.23.00	-- Of yarns of different colours	40.8%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5408.24.00	-- Printed	40.8%	B18
	- Other woven fabrics:		
5408.31.00	-- Unbleached or bleached	40.8%	B18
5408.32.00	-- Dyed	40.8%	B18
5408.33.00	-- Of yarns of different colours	40.8%	B18
5408.34.00	-- Printed	40.8%	B18
55.01	Synthetic filament tow.		
	- Of nylon or other polyamides:		
5501.11.00	-- Of aramids	5.0%	B5
5501.19.00	-- Other	5.0%	B5
5501.20.00	- Of polyesters	5.0%	B5
5501.30.00	- Acrylic or modacrylic	1.0%	B5
5501.40.00	- Of polypropylene	5.0%	B5
5501.90.00	- Other	5.0%	B5
55.02	Artificial filament tow.		
5502.10.00	- Of cellulose acetate	28.0%	B15
5502.90.00	- Other	28.0%	B15
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.		
	- Of nylon or other polyamides:		
5503.11.00	-- Of aramids	5.0%	B5
5503.19.00	-- Other		A
5503.20.00	- Of polyesters	5.0%	B5
5503.30.00	- Acrylic or modacrylic		A
5503.40.00	- Of polypropylene	5.0%	B5
5503.90.00	- Other		A
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
5504.10.00	- Of viscose rayon		A
5504.90.00	- Other		A
55.05	Waste (including noils, yarn waste and garneted stock)of man-made fibres.		
5505.10.00	- Of synthetic fibres		A
5505.20.00	- Of artificial fibres		A
55.06	Synthetic staple fibres, carded, combed or otherwise processed for		
	spinning.		
5506.10.00	- Of nylon or other polyamides	5.0%	B5
5506.20.00	- Of polyesters		A
5506.30.00	- Acrylic or modacrylic	5.0%	B5
5506.40.00	- Of polypropylene	5.0%	B5
5506.90.00	- Other	5.0%	B5
55.07	Artificial staple fibres, carded, combed or other wise processed for spinning.	5.0%	B5
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
5508.10.00	- Of synthetic staple fibres	10.0%	B8
5508.20.00	- Of artificial staple fibres	10.0%	B8
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	-- Single yarn	10.0%	B8
5509.12.00	-- Multiple (folded) or cabled yarn	10.0%	B8
	- Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	-- Single yarn	10.0%	B8
5509.22.00	-- Multiple (folded) or cabled yarn	10.0%	B8
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	-- Single yarn	10.0%	B8
5509.32.00	-- Multiple (folded) or cabled yarn	10.0%	B8
	- Other yarn, containing 85% or more by weight of synthetic staple fibres		
5509.41.00	-- Single yarn	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5509.42.00	-- Multiple (folded) or cabled yarn	10.0%	B8
	- Other yarn, of polyester staple fibres:		
5509.51.00	-- Mixed mainly or solely with a artificial staple fibres	10.0%	B8
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	10.0%	B8
5509.53.00	-- Mixed mainly or solely with cotton	10.0%	B8
5509.59.00	-- Other	10.0%	B8
	- Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	10.0%	B8
5509.62.00	-- Mixed mainly or solely with cotton	10.0%	B8
5509.69.00	-- Other	10.0%	B8
	- Other yarn:		
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	10.0%	B8
5509.92.00	-- Mixed mainly or solely with cotton	10.0%	B8
5509.99.00	-- Other	10.0%	B8
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		
	- Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	-- Single yarn	10.0%	B8
	-- Multiple (folded) or cabled yarn:		
5510.12.10	--- Water blocking yarn	10.0%	B8
5510.12.90	--- Other	10.0%	B8
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	10.0%	B8
	- Other yarn, mixed mainly or solely with cotton:		
5510.30.10	--- Water blocking tape	10.0%	B8
5510.30.90	--- Other	10.0%	B8
5510.90.00	- Other yarn	10.0%	B8
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10.0%	B8
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10.0%	B8
5511.30.00	- Of artificial staple fibres	10.0%	B8
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.		
	- Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	-- Unbleached or bleached	40.8%	B18
	-- Other:		
5512.19.10	--- Silk screen	28.0%	B15
5512.19.90	--- Other	40.8%	B18
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	-- Unbleached or bleached	40.8%	B18
5512.29.00	-- Other	40.8%	B18
	- Other:		
5512.91.00	-- Unbleached or bleached	40.8%	B18
5512.99.00	-- Other	40.8%	B18
55.13	Woven fabrics of synthetic staple fibres, containing less than85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.		
	- Unbleached or bleached:		
5513.11.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5513.12.00	-- 3-Thread or 4-thread twill, including cross twill, of polyester staple fibres	40.8%	B18
5513.13.00	-- Other woven fabrics of polyester staple fibres	40.8%	B18
5513.19.00	-- Other woven fabrics	40.8%	B18
	- Dyed:		
5513.21.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5513.23.00	-- Other woven fabrics of polyester staple fibres	40.8%	B18
5513.29.00	-- Other woven fabrics	40.8%	B18
	- Of yarns of different colours		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5513.31.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5513.39.00	-- Other woven fabrics	40.8%	B18
	- Printed:		
5513.41.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5513.49.00	-- Other woven fabrics	40.8%	B18
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.		
	- Unbleached or bleached:		
5514.11.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5514.12.00	-- 3-Thread for 4-thread twill, including cross twill, of polyester staple fibres	40.8%	B18
5514.19.00	-- Other woven fabrics	40.8%	B18
	- Dyed:		
5514.21.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40.8%	B18
5514.23.00	-- Other woven fabrics of polyester staple fibres	40.8%	B18
5514.29.00	-- Other woven fabrics	40.8%	B18
5514.30.00	- Of yarns of different colours	40.8%	B18
	- Printed:		
5514.41.00	-- Of polyester staple fibres, plain weave	40.8%	B18
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	40.8%	B18
5514.43.00	-- Other woven fabrics of polyester staple fibres	40.8%	B18
5514.49.00	-- Other woven fabrics	40.8%	B18
55.15	Other woven fabrics of synthetic staple fibres.		
	- Of polyester staple fibres:		
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	40.8%	B18
5515.12.00	-- Mixed mainly or solely with man-made filaments:	40.8%	B18
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair:	40.8%	B18
5515.19.00	-- Other	40.8%	B18
	- Of acrylic or modacrylic staple fibres:		
5515.21.00	-- Mixed mainly or solely with man-made filaments	40.8%	B18
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	40.8%	B18
5515.29.00	-- Other	40.8%	B18
	- Other woven fabrics:		
5515.91.00	-- Mixed mainly or solely with man-made filaments:	40.8%	B18
5515.99.00	-- Other	40.8%	B18
55.16	Woven fabrics of artificial staple fibres.		
	- Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	-- Unbleached or bleached	40.8%	B18
5516.12.00	-- Dyed	40.8%	B18
5516.13.00	-- Of yarns of different colours	40.8%	B18
5516.14.00	-- Printed	40.8%	B18
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	-- Unbleached or bleached	40.8%	B18
5516.22.00	-- Dyed	40.8%	B18
5516.23.00	-- Of yarns of different colours	40.8%	B18
5516.24.00	-- Printed	40.8%	B18
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	-- Unbleached or bleached	40.8%	B18
5516.32.00	-- Dyed	40.8%	B18
5516.33.00	-- Of yarns of different colours	40.8%	B18
5516.34.00	-- Printed	40.8%	B18
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	-- Unbleached or bleached	40.8%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
5516.42.00	-- Dyed	40.8%	B18
5516.43.00	-- Of yarns of different colours	40.8%	B18
5516.44.00	-- Printed	40.8%	B18
	- Other:		
5516.91.00	-- Unbleached or bleached	40.8%	B18
5516.92.00	-- Dyed	40.8%	B18
5516.93.00	-- Of yarns of different colours	40.8%	B18
5516.94.00	-- Printed	40.8%	B18
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
	- Wadding of textile materials and articles thereof:		
5601.21.00	-- Of cotton	28.0%	B15
5601.22.00	-- Of man-made fibres	28.0%	B15
5601.29.00	-- Other	28.0%	B15
5601.30.00	- Textile flock and dust and mill neps	28.0%	B15
56.02	Felt, whether or not impregnated, coated, covered or laminated.		
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	28.0%	B15
	- Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	-- Of wool or fine animal hair	28.0%	B15
5602.29.00	-- Of other textile materials	28.0%	B15
5602.90.00	- Other	28.0%	B15
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.		
	- Of man-made filaments:		
	-- Weighing not more than 25 g/m²:		
5603.11.10	--- Hydrophilic/hydrophobic white/light/green	28.0%	B15
5603.11.90	--- Other	28.0%	B15
	-- Weighing more than 25 g/m^2 but not more than 70 g/m^2:		
5603.12.10	--- Textile back sheet/Non woven air through bonded (ADL)	25.0%	B18
5603.12.90	--- Other	28.0%	B15
	-- Weighing more than 70 g/m² but not more than 150 g/m²:		
5603.13.10	--- Elastic back ear	28.0%	B15
5603.13.90	--- Other	28.0%	B15
5603.14.00	-- Weighing more than 150 g/m^2	28.0%	B15
	- Other:		
5603.91.00	-- Weighing not more than 25 g/m^2	28.0%	B15
	-- Weighing more than 25 g/m² but not more than 70 g/m²:		
5603.92.10	--- Dry web	28.0%	B15
5603.92.90	--- Other	28.0%	B15
5603.93.00	-- Weighing more than 70 g/m^2 but not more than 150 g/m^2	28.0%	B15
5603.94.00	-- Weighing more than 150 g/m^2	28.0%	B15
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.		
5604.10.00	- Rubber thread and cord, textile covered	28.0%	B15
5604.90.00	- Other	28.0%	B15
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.		
5605.00.10	--- Metalized round yarn	50.0%	B18
5605.00.90	--- Other	28.0%	B15
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	28.0%	B15
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Of sisal or other textile fibres of the genus Agave:		
5607.21.00	-- Binder or baler twine	10.0%	B8
5607.29.00	-- Other	10.0%	B8
	- Of polyethylene or polypropylene:		
5607.41.00	-- Binder or baler twine	10.0%	B8
	-- Other:		
5607.49.10	--- Twine, Cordage, Ropes and cables for fishing trawler and factory ship	5.0%	B5
5607.49.90	--- Other	10.0%	B8
5607.50.00	- Of other synthetic fibres	10.0%	B8
5607.90.00	- Other	10.0%	B8
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
	- Of man-made textile materials:		
	-- Made up fishing nets:		
5608.11.10	--- For fishing trawler		A
5608.11.90	--- Other	10.0%	B8
	-- Other:		
5608.19.10	--- Filter cloth	10.0%	B8
5608.19.90	--- Other	10.0%	B8
5608.90.00	- Other	10.0%	B8
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
5609.00.10	--- Twine, Cordage, Ropes or Cables for fishing trawler and factory ships	5.0%	B5
5609.00.90	--- Other		X
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.		
5701.10.00	- Of wool or fine animal hair		X
5701.90.00	- Of other textile materials		X
57.02	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.		
5702.10.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		X
5702.20.00	- Floor coverings of coconut fibres (coir)	53.6%	B18
	- Other, of pile construction, not made up:		
5702.31.00	-- Of wool or fine animal hair	53.6%	B18
5702.32.00	-- Of man-made textile material	53.6%	B18
5702.39.00	-- Of other textile materials	53.6%	B18
	- Other, of pile construction, made up:		
5702.41.00	-- Of wool or fine animal hair	53.6%	B18
5702.42.00	-- Of man-made textile materials		X
5702.49.00	-- Of other textile materials	53.6%	B18
5702.50.00	- Other, not of pile construction, not made up	53.6%	B18
	- Other, not of pile construction, made up:		
5702.91.00	-- Of wool or fine animal hair	53.6%	B18
5702.92.00	-- Of man-made textile materials	53.6%	B18
5702.99.00	-- Of other textile materials		X
57.03	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.		
5703.10.00	- Of wool or fine animal hair	53.6%	B18
	- Of nylon or other polyamides:		
5703.21.00	-- Turf		X
5703.29.00	-- Other		X
	- Of other man-made textile materials:		
5703.31.00	-- Turf		X
5703.39.00	-- Other		X
5703.90.00	- Of other textile materials		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.		
5704.10.00	- Tiles, having a maximum surface area of 0.3 m^2		X
5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2		X
5704.90.00	- Other		X
57.05	Other carpets and other textile floor coverings, whether or not made up.		X
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		
5801.10.00	- Of wool or fine animal hair	40.8%	B15
	- Of cotton:		
5801.21.00	-- Uncut weft pile fabrics	40.8%	B15
5801.22.00	-- Cut corduroy	40.8%	B15
5801.23.00	-- Other weft pile fabrics	40.8%	B15
5801.26.00	-- Chenille fabrics		X
5801.27.00	-- Warp pile fabrics.	40.8%	B15
	- Of man-made fibres:		
5801.31.00	-- Uncut weft pile fabrics	40.8%	B15
5801.32.00	-- Cut corduroy	40.8%	B15
5801.33.00	-- Other weft pile fabrics	40.8%	B15
5801.36.00	-- Chenille fabrics		X
5801.37.00	-- Warp pile fabrics	40.8%	B15
5801.90.00	- Of other textile materials	40.8%	B15
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		
5802.10.00	- Terry towelling and similar woven terry fabrics, of cotton	28.0%	B15
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	28.0%	B15
5802.30.00	- Tufted textile fabrics	28.0%	B15
58.03	Gauze, other than narrow fabrics of heading 58.06.	28.0%	B15
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		
5804.10.00	- Tulles and other net fabrics		X
	- Mechanically made lace:		
5804.21.00	-- Of man-made fibres	40.8%	B15
5804.29.00	-- Of other textile materials		X
5804.30.00	- Hand-made lace		X
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		X
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		X
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		X
	- Other woven fabrics:		
5806.31.00	-- Of cotton		X
5806.32.00	-- Of man-made fibres		X
5806.39.00	-- Of other textile materials		X
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		X
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		
5807.10.00	- Woven		X
5807.90.00	- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		
5808.10.00	- Braids, in the piece	28.0%	B15
5808.90.00	- Other		X
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		X
58.10	Embroidery in the piece, in strips or in motifs		
5810.10.00	- Embroidery without visible ground	28.0%	B15
	- Other embroidery:		
5810.91.00	-- Of cotton		X
5810.92.00	-- Of man-made fibres	28.0%	B15
5810.99.00	-- Of other textile materials		X
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		X
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	28.0%	B15
5901.90.00	- Other	28.0%	B15
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
5902.10.00	- Of nylon or other polyamides:	5.0%	B5
5902.20.00	- Of polyesters	5.0%	B5
5902.90.00	- Other	5.0%	B5
59.03	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		
	- With polyvinyl chloride:		
5903.10.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)		X
5903.10.90	--- Other		X
	- With polyurethane:		
5903.20.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)		X
5903.20.90	--- Other		X
	- Other:		
5903.90.10	--- Side tape (lock loop)		X
5903.90.90	--- Other		X
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
5904.10.00	- Linoleum	28.0%	B15
5904.90.00	- Other	28.0%	B15
59.05	Textile wall coverings.	28.0%	B15
59.06	Rubberised textile fabrics, other than those of heading 59.02.		
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10.0%	B8
	- Other:		
5906.91.00	-- Knitted or crocheted	28.0%	B15
	-- Other:		
5906.99.10	--- Reflective tape	10.0%	B8
5906.99.90	--- Other		X
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	28.0%	B15
59.08	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.	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		X
59.10	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 meterial.	5.0%	B5
59.11	Textile products and articles, for technical uses, specified in Note 8 to this Chapter.		
	- 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):		
5911.10.10	--- Narrow fabrics made of velvet impregnated with rubber for covering weaving spindle	5.0%	B5
5911.10.90	--- Other		A
5911.20.00	- Bolting cloth, whether or not made up		A
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines(for example, for pulp or asbestos cement):		
5911.31.00	-- Weighing less than 650 g/m^2		A
5911.32.00	-- Weighing 650 g/m^2 or more		A
5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair		A
5911.90.00	- Other		A
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.		
6001.10.00	- “Long pile” fabrics		X
	- Looped pile fabrics:		
6001.21.00	-- Of cotton	40.8%	B15
6001.22.00	-- Of man-made fibres	40.8%	B15
6001.29.00	-- Of other textile materials		X
	- Other:		
6001.91.00	-- Of cotton	40.8%	B15
6001.92.00	-- Of man-made fibres		X
6001.99.00	-- Of other textile materials		X
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containingby weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
6002.40.00	- Containing by weight 5% or more of elastomeric yarn containing rubber thread	40.8%	B15
6002.90.00	- Other	40.8%	B15
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02		
6003.10.00	- Of wool or fine animal hair	40.8%	B15
6003.20.00	- Of cotton	40.8%	B15
6003.30.00	- Of synthetic fibres	40.8%	B15
6003.40.00	- Of artificial fibres	40.8%	B15
6003.90.00	- Other	40.8%	B15
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01		
6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	40.8%	B15
6004.90.00	- Other	40.8%	B15
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04		
	- Of cotton:		
6005.21.00	-- Unbleached or bleached	40.8%	B15
6005.22.00	-- Dyed	40.8%	B15
6005.23.00	-- Of yarns of different colours	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6005.24.00	-- Printed	40.8%	B15
	- Of synthetic fibres:		
6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	40.8%	B15
6005.36.00	-- Other, unbleached or bleached		X
6005.37.00	-- Other, dyed	40.8%	B15
6005.38.00	-- Other, of yarns of different colours	40.8%	B15
6005.39.00	-- Other, printed	40.8%	B15
	- Of artificial fibres:		
6005.41.00	-- Unbleached or bleached	40.8%	B15
6005.42.00	-- Dyed	40.8%	B15
6005.43.00	-- Of yarns of different colours	40.8%	B15
6005.44.00	-- Printed	40.8%	B15
	- Other:		
6005.90.10	--- Shading net	21.0%	B10
6005.90.90	--- Other		X
60.06	Other knitted or crocheted fabrics		
6006.10.00	- Of wool or fine animal hair	40.8%	B15
	- Of cotton:		
6006.21.00	-- Unbleached or bleached		X
6006.22.00	-- Dyed		X
6006.23.00	-- Of yarns of different colours		X
6006.24.00	-- Printed	40.8%	B15
	- Of synthetic fibres:		
6006.31.00	-- Unbleached or bleached	40.8%	B15
6006.32.00	-- Dyed		X
6006.33.00	-- Of yarns of different colours	40.8%	B15
6006.34.00	-- Printed	40.8%	B15
	- Of artificial fibres:		
6006.41.00	-- Unbleached or bleached	40.8%	B15
6006.42.00	-- Dyed	40.8%	B15
6006.43.00	-- Of yarns of different colours	40.8%	B15
6006.44.00	-- Printed	40.8%	B15
6006.90.00	- Other		X
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.		
6101.20.00	- Of cotton		X
6101.30.00	- Of man-made fibres	62.5%	B18
6101.90.00	- Of other textile materials	62.5%	B18
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.		
6102.10.00	- Of wool or fine animal hair		X
6102.20.00	- Of cotton		X
6102.30.00	- Of man-made fibres	62.5%	B18
6102.90.00	- Of other textile materials	62.5%	B18
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
6103.10.00	- Suits		X
	- Ensembles:		
6103.22.00	-- Of cotton	62.5%	B18
6103.23.00	-- Of synthetic fibres	62.5%	B18
6103.29.00	-- Of other textile materials		X
	- Jackets and blazers:		
6103.31.00	-- Of wool or fine animal hair	62.5%	B18
6103.32.00	-- Of cotton		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6103.33.00	-- Of synthetic fibres	62.5%	B18
6103.39.00	-- Of other textile materials		X
	- Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	-- Of wool or fine animal hair	62.5%	B18
6103.42.00	-- Of cotton		X
6103.43.00	-- Of synthetic fibres		X
6103.49.00	-- Of other textile materials		X
61.04	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.		
	- Suits:		
6104.13.00	-- Of synthetic fibres	62.5%	B18
6104.19.00	-- Of other textile materials		X
	- Ensembles:		
6104.22.00	-- Of cotton	62.5%	B18
6104.23.00	-- Of synthetic fibres		X
6104.29.00	-- Of other textile materials	62.5%	B18
	- Jackets and blazers:		
6104.31.00	-- Of wool or fine animal hair		X
6104.32.00	-- Of cotton	62.5%	B18
6104.33.00	-- Of synthetic fibres	62.5%	B18
6104.39.00	-- Of other textile materials	62.5%	B18
	- Dresses:		
6104.41.00	-- Of wool or fine animal hair		X
6104.42.00	-- Of cotton	62.5%	B18
6104.43.00	-- Of synthetic fibres	62.5%	B18
6104.44.00	-- Of artificial fibres	62.5%	B18
6104.49.00	-- Of other textile materials		X
	- Skirts and divided skirts:		
6104.51.00	-- Of wool or fine animal hair	62.5%	B18
6104.52.00	-- Of cotton		X
6104.53.00	-- Of synthetic fibres	62.5%	B18
6104.59.00	-- Of other textile materials		X
	- Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	-- Of wool or fine animal hair	62.5%	B18
6104.62.00	-- Of cotton		X
6104.63.00	-- Of synthetic fibres	62.5%	B18
6104.69.00	-- Of other textile materials		X
61.05	Men's or boys' shirts, knitted or crocheted.		
6105.10.00	- Of cotton		X
6105.20.00	- Of man-made fibres	62.5%	B18
6105.90.00	- Of other textile materials		X
61.06	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.		
6106.10.00	- Of cotton		X
6106.20.00	- Of man-made fibres		X
6106.90.00	- Of other textile materials	62.5%	B18
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	- Underpants and briefs:		
6107.11.00	-- Of cotton		X
6107.12.00	-- Of man-made fibres		X
6107.19.00	-- Of other textile materials		X
	- Nightshirts and pyjamas:		
6107.21.00	-- Of cotton		X
6107.22.00	-- Of man-made fibres	62.5%	B18
6107.29.00	-- Of other textile materials	62.5%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
6107.91.00	-- Of cotton	62.5%	B18
6107.99.00	-- Of other textile materials		X
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	- Slips and petticoats:		
6108.11.00	-- Of man-made fibres	62.5%	B18
6108.19.00	-- Of other textile materials	62.5%	B18
	- Briefs and panties:		
6108.21.00	-- Of cotton		X
6108.22.00	-- Of man-made fibres	62.5%	B18
6108.29.00	-- Of other textile materials	62.5%	B18
	- Nightdresses and pyjamas:		
6108.31.00	-- Of cotton		X
6108.32.00	-- Of man-made fibres	62.5%	B18
6108.39.00	-- Of other textile materials	62.5%	B18
	- Other:		
6108.91.00	-- Of cotton	62.5%	B18
6108.92.00	-- Of man-made fibres	62.5%	B18
6108.99.00	-- Of other textile materials	62.5%	B18
61.09	T-shirts, singlets and other vests, knitted or crocheted.		
6109.10.00	- Of cotton		X
6109.90.00	- Of other textile materials		X
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
	- Of wool or fine animal hair:		
6110.11.00	-- Of wool		X
6110.12.00	-- Of kashmir (cashmere) goats	62.5%	B18
6110.19.00	-- Other		X
6110.20.00	- Of cotton		X
6110.30.00	- Of man-made fibres		X
6110.90.00	- Of other textile materials		X
61.11	Babies' garments and clothing accessories knitted or crocheted.		
6111.20.00	- Of cotton		X
6111.30.00	- Of synthetic fibres		X
6111.90.00	- Of other textile materials		X
61.12	Track suits, ski suits and swimwear, knitted or crocheted.		
	- Track suits:		
6112.11.00	-- Of cotton		X
6112.12.00	-- Of synthetic fibres	10.0%	B8
6112.19.00	-- Of other textile materials	10.0%	B8
6112.20.00	- Ski suits	28.0%	B15
	- Men's or boys' swimwear:		
6112.31.00	-- Of synthetic fibres	10.0%	B8
6112.39.00	-- Of other textile materials	10.0%	B8
	- Women's or girls' swimwear:		
6112.41.00	-- Of synthetic fibres	10.0%	B8
6112.49.00	-- Of other textile materials	10.0%	B8
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	62.5%	B18
61.14	Other garments, knitted or crocheted.		
6114.20.00	- Of cotton		X
6114.30.00	- Of man-made fibres		X
6114.90.00	- Of other textile materials		X
61.15	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.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)		X
	- Other panty hose and tights:		
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	62.5%	B18
6115.22.00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	62.5%	B18
6115.29.00	-- Of other textile materials		X
6115.30.00	- Other women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex	62.5%	B18
	- Other:		
6115.94.00	-- Of wool or fine animal hair		X
6115.95.00	-- Of cotton		X
6115.96.00	-- Of synthetic fibres		X
6115.99.00	-- Of other textile materials		X
61.16	Gloves, mittens and mitts, knitted or crocheted.		
6116.10.00	- Impregnated, coated or covered or laminated with plastics or rubber		X
	- Other:		
6116.91.00	-- Of wool or fine animal hair	62.5%	B18
6116.92.00	-- Of cotton		X
6116.93.00	-- Of synthetic fibres		X
6116.99.00	-- Of other textile materials		X
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like:		X
	- Other accessories:		
6117.80.10	--- Of cotton	62.5%	B18
6117.80.90	--- Other	62.5%	B18
6117.90.00	- Parts		X
62.01	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.		
6201.20.00	- Of wool or fine animal hair	62.5%	B18
6201.30.00	- Of Cotton		X
6201.40.00	- Of man-made fibres	62.5%	B18
6201.90.00	- Of other textile materials		X
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04.		
6202.20.00	- Of wool or fine animal hair		X
6202.30.00	- Of Cotton		X
6202.40.00	- Of man-made fibres	62.5%	B18
6202.90.00	- Of other textile materials	62.5%	B18
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	- Suits:		
6203.11.00	-- Of wool or fine animal hair	62.5%	B18
6203.12.00	-- Of synthetic fibres		X
6203.19.00	-- Of other textile materials:		X
	- Ensembles:		
6203.22.00	-- Of cotton		X
6203.23.00	-- Of synthetic fibres	62.5%	B18
6203.29.00	-- Of other textile materials		X
	- Jackets and blazers:		
6203.31.00	-- Of wool or fine animal hair		X
6203.32.00	-- Of cotton		X
6203.33.00	-- Of synthetic fibres		X
6203.39.00	-- Of other textile materials		X
	- Trousers, bib and brace overalls, breeches and shorts:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6203.41.00	-- Of wool or fine animal hair		X
6203.42.00	-- Of cotton		X
6203.43.00	-- Of synthetic fibres		X
6203.49.00	-- Of other textile materials		X
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	- Suits:		
6204.11.00	-- Of wool or fine animal hair		X
6204.12.00	-- Of cotton	62.5%	B18
6204.13.00	-- Of synthetic fibres	62.5%	B18
6204.19.00	-- Of other textile materials		X
	- Ensembles:		
6204.21.00	-- Of wool or fine animal hair	79.2%	B18
6204.22.00	-- Of cotton	79.2%	B18
6204.23.00	-- Of synthetic fibres		X
6204.29.00	-- Of other textile materials	79.2%	B18
	- Jackets and blazers:		
6204.31.00	-- Of wool or fine animal hair		X
6204.32.00	-- Of cotton		X
6204.33.00	-- Of synthetic fibres		X
6204.39.00	-- Of other textile materials		X
	- Dresses:		
6204.41.00	-- Of wool or fine animal hair	79.2%	B18
6204.42.00	-- Of cotton		X
6204.43.00	-- Of synthetic fibres		X
6204.44.00	-- Of artificial fibres	79.2%	B18
6204.49.00	-- Of other textile materials		X
	- Skirts and divided skirts:		
6204.51.00	-- Of wool or fine animal hair		X
6204.52.00	-- Of cotton		X
6204.53.00	-- Of synthetic fibres	62.5%	B18
6204.59.00	-- Of other textile materials	62.5%	B18
	- Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	-- Of wool or fine animal hair		X
6204.62.00	-- Of cotton		X
6204.63.00	-- Of synthetic fibres		X
6204.69.00	-- Of other textile materials		X
62.05	Men's or boys' shirts.		
6205.20.00	- Of cotton		X
6205.30.00	- Of man-made fibres		X
6205.90.00	- Of other textile materials		X
62.06	Women's or girls' blouses, shirts, and shirt-blouses.		
6206.10.00	- Of silk or silk waste		X
6206.20.00	- Of wool or fine animal hair		X
6206.30.00	- Of cotton		X
6206.40.00	- Of man-made fibres	62.5%	B18
6206.90.00	- Of other textile materials		X
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.		
	- Underpants and briefs:		
6207.11.00	-- Of cotton		X
6207.19.00	-- Of other textile materials		X
	- Nightshirts and pyjamas:		
6207.21.00	-- Of cotton		X
6207.22.00	-- Of man-made fibres	62.5%	B18
6207.29.00	-- Of other textile materials	62.5%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
6207.91.00	-- Of cotton		X
6207.99.00	-- Of other textile materials		X
62.08	Womens or girls singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.		
	- Slips and petticoats:		
6208.11.00	-- Of man-made fibres	62.5%	B18
6208.19.00	-- Of other textile materials	62.5%	B18
	- Nightdresses and pyjamas:		
6208.21.00	-- Of cotton	62.5%	B18
6208.22.00	-- Of man-made fibres	62.5%	B18
6208.29.00	-- Of other textile materials	62.5%	B18
	- Other:		
6208.91.00	-- Of cotton	62.5%	B18
6208.92.00	-- Of man-made fibres	62.5%	B18
6208.99.00	-- Of other textile materials		X
62.09	Babies' garments and clothing accessories.		
6209.20.00	- Of cotton		X
6209.30.00	- Of synthetic fibres	62.5%	B18
6209.90.00	- Of other textile materials		X
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
6210.10.00	- Of fabrics of heading 56.02 or 56.03		X
6210.20.00	- Other garments, of the type described in heading 62.01	62.5%	B18
6210.30.00	- Other garments, of the type described in heading 62.02		X
6210.40.00	- Other men's or boys' garments		X
6210.50.00	- Other women's or girls' garments	62.5%	B18
62.11	Track suits, ski suits and swimwear; other garments.		
	- Swimwear:		
6211.11.00	-- Men's or boys	10.0%	B8
6211.12.00	-- Women's or girls	10.0%	B8
6211.20.00	- Ski suits		X
	- Other garments, men's or boys':		
6211.32.00	-- Of cotton	25.0%	B18
6211.33.00	-- Of man-made fibres	25.0%	B18
6211.39.00	-- Of other textile materials	25.0%	B18
	- Other garments, women's or girls':		
6211.42.00	-- Of cotton	25.0%	B18
6211.43.00	-- Of man-made fibres	25.0%	B18
6211.49.00	-- Of other textile materials	25.0%	B18
62.12	Brassieres, girdles, corsets, brace, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		
6212.10.00	- Brassieres		X
6212.20.00	- Girdles and panty-girdles	62.5%	B18
6212.30.00	- Corselettes	62.5%	B18
6212.90.00	- Other		X
62.13	Handkerchiefs.		
6213.20.00	- Of cotton		X
6213.90.00	- Of other textile materials		X
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.		
6214.10.00	- Of silk or silk waste	62.5%	B18
6214.20.00	- Of wool or fine animal hair	62.5%	B18
6214.30.00	- Of synthetic fibres	75.0%	B18
6214.40.00	- Of artificial fibres	62.5%	B18
6214.90.00	- Of other textile materials		X
62.15	Ties, bow ties and cravats.		
6215.10.00	- Of silk or silk waste		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6215.20.00	- Of man-made fibres	62.5%	B18
6215.90.00	- Of other textile materials		X
62.16	Gloves, mittens and mitts.		X
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.		
6217.10.00	- Accessories		X
6217.90.00	- Parts		X
	I.- OTHER MADE UP TEXTILE ARTICLES		
63.01	Blankets and travelling rugs.		
6301.10.00	- Electric blankets	53.6%	B18
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair		X
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton		X
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		X
6301.90.00	- Other blankets and travelling rugs		X
63.02	Bed linen, table line, toilet linen and kitchen linen.		
6302.10.00	- Bed linen, knitted or crocheted		X
	- Other bed linen, printed:		
6302.21.00	-- Of cotton		X
6302.22.00	-- Of man-made fibres	53.6%	B18
6302.29.00	-- Of other textile materials	53.6%	B18
	- Other bed linen:		
6302.31.00	-- Of cotton		X
6302.32.00	-- Of man-made fibres	53.6%	B18
6302.39.00	-- Of other textile materials	53.6%	B18
6302.40.00	- Table linen, knitted or crocheted	53.6%	B18
	- Other table linen:		
6302.51.00	-- Of cotton		X
6302.53.00	-- Of man-made fibres	53.6%	B18
6302.59.00	-- Of other textile materials	53.6%	B18
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		X
	- Other:		
6302.91.00	-- Of cotton	53.6%	B18
6302.93.00	-- Of man-made fibres	53.6%	B18
6302.99.00	-- Of other textile materials		X
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.		
	- Knitted or crocheted:		
6303.12.00	-- Of synthetic fibres		X
6303.19.00	-- Of other textile materials		X
	- Other:		
6303.91.00	-- Of cotton		X
6303.92.00	-- Of synthetic fibres		X
6303.99.00	-- Of other textile materials	53.6%	B18
63.04	Other furnishing articles, excluding those of heading 94.04.		
	- Bedspreads:		
6304.11.00	-- Knitted or crocheted		X
6304.19.00	-- Other		X
6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter		X
	- Other:		
6304.91.00	-- Knitted or crocheted	53.6%	B18
6304.92.00	-- Not knitted or crocheted, of cotton		X
6304.93.00	-- Not knitted of crocheted, of synthetic fibres		X
6304.99.00	-- Not knitted or crocheted, or other textile materials		X
63.05	Sacks and bags, of a kind used for the packing of goods.		
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6305.20.00	- Of cotton		X
	- Of man-made textile materials:		
6305.32.00	-- Flexible intermediate bulk containers		X
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like		X
6305.39.00	-- Other		X
6305.90.00	- Of other textile materials		X
63.06	Tarpaulins, awnings and sun blinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or land craft; camping goods.		
	- Tarpaulins awnings and sun blinds:		
6306.12.00	-- Of synthetic fibres	28.0%	B18
6306.19.00	-- Of other textile materials	28.0%	B18
	- Tents (including temporary canopies and similar articles):		
6306.22.00	-- Of synthetic fibres		X
6306.29.00	-- Of other textile materials		X
6306.30.00	- Sails	28.0%	B18
6306.40.00	- Pneumatic mattresses	28.0%	B18
6306.90.00	- Other		X
63.07	Other made up articles, including dress patterns.		
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths		X
6307.20.00	- Life-jackets and life-belts		X
6307.90.00	- Other		X
63.08	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.		X
63.09	Worn clothing and other worn articles.		X
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles or twine, cordage, rope or cables, of textile materials.		
6310.10.00	- Sorted		X
6310.90.00	- Other		X
64.01	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.		
6401.10.00	- Footwear incorporating a protective metal toe-cap	28.0%	B18
	- Other footwear:		
6401.92.00	-- Covering the ankle but not covering the knee	28.0%	B18
6401.99.00	-- Other		X
64.02	Other footwear with outer soles and uppers of rubber or plastics.		
	- Sports footwear:		
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.		X
6402.19.00	-- Other	79.2%	B18
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs		X
	- Other footwear:		
6402.91.00	-- Covering the ankle	79.2%	B18
6402.99.00	-- Other		X
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	- Sports footwear:		
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots.		X
6403.19.00	-- Other		X
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		X
6403.40.00	- Other footwear, incorporating a protective metal toe-cap		X
	- Other footwear, with outer soles of leather:		
6403.51.00	-- Covering the ankle	79.2%	B18
6403.59.00	-- Other	79.2%	B18
	- Other footwear:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6403.91.00	-- Covering the ankle		X
6403.99.00	-- Other		X
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
	- Footwear with outer soles of rubber or plastics:		
6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		X
6404.19.00	-- Other		X
6404.20.00	- Footwear with outer soles of leather or composition leather		X
64.05	Other footwear.		
6405.10.00	- With uppers of leather or composition leather		X
6405.20.00	- With uppers of textile materials	79.2%	B18
6405.90.00	- Other		X
64.06	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.		
6406.10.00	- Uppers and parts thereof, other than stiffeners		X
6406.20.00	- Outer soles and heels, of rubber or plastics		X
6406.90.00	- Other		X
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape not with made brims; plateaux and manchons (including slit manchons), of felt.		X
65.02	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.		X
65.04	Hats and other headgear, plaited or made by assembling strips any material, whether or not lined or trimmed.		X
65.05	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.		X
65.06	Other headgear, whether or not lined or trimmed.		
6506.10.00	- Safety headgear		X
	- Other:		
6506.91.00	-- Of rubber or of plastics	28.0%	B15
6506.99.00	-- Of other material		X
65.07	Head-bands, linings, covers, hat foundations, hat frames peaks and chinstraps, for headgear.	28.0%	B18
66.01	Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).		
6601.10.00	- Garden or similar umbrellas		X
	- Other:		
6601.91.00	-- Having a telescopic shaft	28.0%	B15
6601.99.00	-- Other		X
66.02	Walking-sticks, seat-sticks, whips, riding crops and the like.	28.0%	B18
66.03	Parts, trimmings and accessories of articles of heading 66.01 to 66.02.		
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	28.0%	B18
6603.90.00	- Other	28.0%	B18
67.01	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).		X
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
6702.10.00	- Of plastics	53.6%	B18
6702.90.00	- Of other materials		X
67.03	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.		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
67.04	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.		
	- Of synthetic textile materials:		
6704.11.00	-- Complete wigs		X
6704.19.00	-- Other		X
6704.20.00	- Of human hair		X
6704.90.00	- Of other materials		X
68.01	Setts, curbstones and flagstones, of natural stone (except slate).	10.0%	B8
68.02	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).		
	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder:		
6802.10.10	--- Tiles cube	104.8%	B18
6802.10.90	--- Other	104.8%	B18
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	-- Marble, travertine and alabaster	104.8%	B18
6802.23.00	-- Granite	104.8%	B18
	-- Other stone:		
6802.29.10	--- Silex/lining/abrasive/polishing disc	104.8%	B18
6802.29.90	--- Other	104.8%	B18
	- Other:		
6802.91.00	-- Marble, travertine and alabaster	104.8%	B18
6802.92.00	-- Other calcareous stone	104.8%	B18
6802.93.00	-- Granite	104.8%	B18
6802.99.00	-- Other stone	104.8%	B18
68.03	Worked slate and articles of slate or of agglomerated slate.	104.8%	B18
68.04	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.		
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	10.0%	B8
	- Other millstones, grindstones; grinding wheels and the like:		
6804.21.00	-- Of agglomerated synthetic or natural diamond	10.0%	B5
6804.22.00	-- Of other agglomerated abrasives or of ceramics	10.0%	B5
6804.23.00	-- Of natural stone	10.0%	B5
6804.30.00	- Hand sharpening or polishing stones	10.0%	B8
68.05	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 of sewn or otherwise made up.		
6805.10.00	- On a base of woven textile fabric only	15.0%	B15
6805.20.00	- On a base of paper or paperboard only	15.0%	B15
6805.30.00	- On a base of other materials	15.0%	B15
68.06	Slag wool, rock wool and similar mineral wools; exfoliated ermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral, other than those of heading 68.11 or 68.12 or of Chapter 69.		
6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets of rolls	10.0%	B8
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	10.0%	B8
6806.90.00	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
68.07	Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).		
6807.10.00	- In-rolls	10.0%	B8
6807.90.00	- Other	10.0%	B8
68.08	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.		X
68.09	Articles of plaster or of compositions based on plaster		
	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	-- Faced or reinforced with paper or paperboard only		X
6809.19.00	-- Other		X
6809.90.00	- Other articles		X
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
	- Tiles, flagstones, bricks and similar articles:		
6810.11.00	-- Building blocks and bricks	28.0%	B15
	-- Other:		
6810.19.10	--- Railway sleepers	28.0%	B15
6810.19.90	--- Other		X
	- Other articles:		
6810.91.00	-- Prefabricated structural components for building or civil engineering	28.0%	B15
6810.99.00	-- Other		X
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.		
6811.40.00	- Containing asbestos	28.0%	B15
	- Not containing asbestos:		
6811.81.00	-- Corrugated sheets	28.0%	B15
6811.82.00	-- Other sheets, panels, tiles and similar articles	28.0%	B15
6811.89.00	-- Other articles		X
68.12	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.		
6812.80.00	- Of crocidolite	28.0%	B15
	- Other:		
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	28.0%	B15
6812.99.00	-- Other		X
68.13	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.		
	- Containing asbestos:		
6813.20.10	--- Unfinished	5.0%	B5
6813.20.90	--- Other	15.0%	B15
	- Not containing asbestos:		
6813.81.00	-- Brake linings and pads	15.0%	B8
6813.89.00	-- Other		X
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5.0%	B5
6814.90.00	- Other	5.0%	B5
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
	- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:		
6815.11.00	-- Carbon fibres		X
6815.12.00	-- Fabrics of carbon fibres	28.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
6815.13.00	-- Other articles of carbon fibres	28.0%	B15
6815.19.00	-- Other		X
6815.20.00	- Articles of peat	28.0%	B15
	- Other articles:		
6815.91.00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	28.0%	B15
6815.99.00	-- Other		X
	I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS AND REFRACTORY GOODS		
69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.		
6901.00.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industry		A
6901.00.90	--- Other	5.0%	B5
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic (constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3		A
6902.20.00	- Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products		A
6902.90.00	- Other	10.0%	B8
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.		
	- Containing by weight more than 50% of free carbon:		
6903.10.10	--- Laboratory articles		A
6903.10.90	--- Other	10.0%	B8
	- Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture of compound of alumina and of silica (SiO_2) (Lab. art):		
6903.20.10	--- Laboratory articles		A
6903.20.20	--- Ceramic roller and alumina ball		A
6903.20.30	--- Alumina liner	10.0%	B8
6903.20.90	--- Other	10.0%	B8
	- Other:		
6903.90.10	--- Ceramic ingot moulds	10.0%	B8
6903.90.20	--- Kiln furniture		A
6903.90.90	--- Other	10.0%	B8
	II. - OTHER CERAMIC PRODUCTS		
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
6904.10.00	- Building bricks		X
6904.90.00	- Other	40.8%	B15
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
6905.10.00	- Roofing tiles	40.8%	B15
6905.90.00	- Other	40.8%	B15
69.06	Ceramic pipes, conduits, guttering and pipe fittings.		X
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.		
	- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:		
6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5%	85.6%	B18
6907.22.00	-- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	85.6%	B18
6907.23.00	-- Of a water absorption coefficient by weight exceeding 10%	85.6%	B18
6907.30.00	- Mosaic cubes and the like, other than those of subheading 6907.40	85.6%	B18
6907.40.00	- Finishing ceramics		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, jars and similar articles of a kind used for the conveyance or packing of goods.		
	- Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00	-- Of porcelain or china		A
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale.		A
	-- Other:		
6909.19.10	--- Ceramic candle for warter filter	5.0%	B5
6909.19.90	--- Other	5.0%	B5
6909.90.00	- Other	5.0%	B5
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
6910.10.00	- Of porcelain or china		X
6910.90.00	- Other		X
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
6911.10.00	- Tableware and kitchenware		X
6911.90.00	- Other		X
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.		X
69.13	Statuettes and other ornamental ceramic articles.		
6913.10.00	- Of porcelain or china	104.8%	B18
6913.90.00	- Other		X
69.14	Other ceramic articles.		
6914.10.00	- Of porcelain or china	104.8%	B18
6914.90.00	- Other		X
70.01	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	5.0%	B5
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		
7002.10.00	- Balls	28.0%	B15
7002.20.00	- Rods		X
	- Tubes:		
	-- Of fused quartz or other fused silica:		
7002.31.10	--- Neutral glass tubes for the manufacture of ampoules and vials	5.0%	B5
7002.31.90	--- Other	10.0%	B8
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0^0C to 300^0C	10.0%	B8
	-- Other:		
7002.39.10	--- Neutral glass tubes for the manufacture of ampoules and vials	5.0%	B5
7002.39.20	--- Flange tube	28.0%	B15
7002.39.90	--- Other		X
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	- Non-wired sheets:		
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	53.6%	B15
7003.19.00	-- Other		X
7003.20.00	- Wired sheets	53.6%	B15
7003.30.00	- Profiles	53.6%	B15
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	53.6%	B15
7004.90.00	- Other glass		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer		X
	- Other non-wired glass:		
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	85.6%	B18
	-- Other:		
7005.29.10	--- Ultra clear glass		X
7005.29.90	--- Other		X
7005.30.00	- Wired glass	85.6%	B18
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	53.6%	B15
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		
	- Toughened (tempered) safety glass:		
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10.0%	B8
	-- Other:		
7007.19.10	--- UL marked glass	53.6%	B15
7007.19.90	--- Other		X
	- Laminated safety glass:		
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10.0%	B8
7007.29.00	-- Other		X
70.08	Multiple-walled insulating units of glass.		X
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		
7009.10.00	- Rear-view mirrors for vehicles		X
	- Other:		
	-- Unframed:		
7009.91.10	--- Spherical and cylindrical only for laboratory use	5.0%	B5
7009.91.90	--- Other	53.6%	B15
	-- Framed:		
7009.92.10	--- Spherical and cylindrical only for laboratory use	5.0%	B5
7009.92.90	--- Other		X
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
7010.10.00	- Ampoules	10.0%	B8
7010.20.00	- Stoppers, lids and other closures	5.0%	B5
7010.90.00	- Other		X
70.11	Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.		
7011.10.00	- For electric lighting	28.0%	B15
7011.20.00	- For cathode-ray tubes	10.0%	B8
7011.90.00	- Other	15.0%	B15
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
7013.10.00	- Of glass-ceramics		X
	- Stemware drinking glasses other than of glass-ceramics:		
7013.22.00	-- Of lead crystal	85.6%	B18
7013.28.00	-- Other		X
	- Other drinking glasses, other than of glass ceramics:		
7013.33.00	-- Of lead crystal	85.6%	B18
7013.37.00	-- Other		X
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.41.00	-- Of lead crystal	85.6%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7013.42.00	-- Of glass having a linear co-efficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	85.6%	B18
7013.49.00	-- Other	85.6%	B18
	- Other glassware:		
7013.91.00	-- Of lead crystal	85.6%	B18
	-- Other:		
7013.99.10	--- Opal Glassware	85.6%	B18
7013.99.90	--- Other		X
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked.	10.0%	B8
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
7015.10.00	- Glasses for corrective spectacles	5.0%	B5
7015.90.00	- Other	5.0%	B5
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.		
	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:		
7016.10.10	--- Glass cube	53.6%	B15
7016.10.90	--- Other	53.6%	B15
7016.90.00	- Other	53.6%	B15
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
7017.10.00	- Of fused quartz or other fused silica	5.0%	B5
7017.20.00	- Of other glass having a linear co-efficient of expansion not exceeding 5 X 10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	5.0%	B5
7017.90.00	- Other	5.0%	B5
70.18	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 micro spheres not exceeding 1 mm in diameter.		
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar Glass smallwares	53.6%	B15
7018.20.00	- Glass micro spheres not exceeding 1 mm in diameter	28.0%	B15
7018.90.00	- Other	28.0%	B15
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, roving, woven fabrics).		
	- Slivers, rovings, yarn and chopped strands and mats thereof:		
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	10.0%	B8
7019.12.00	-- Rovings	10.0%	B8
7019.13.00	-- Other yarn, slivers	10.0%	B8
7019.14.00	-- Mechanically bonded mats	28.0%	B15
7019.15.00	-- Chemically bonded mats	28.0%	B15
7019.19.00	-- Other	10.0%	B8
	- Mechanically bonded fabrics:		
	-- Closed woven fabrics of roving:		
7019.61.10	--- Fibre glass filter/strainers for deep tubewell	5.0%	B5
7019.61.90	--- Other	10.0%	B8
	-- Other closed fabrics of rovings:		
7019.62.10	--- Fibre glass filter/strainers for deep tubewell	5.0%	B5
7019.62.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	10.0%	B8
7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	10.0%	B8
	-- Open woven fabrics of a width not exceeding 30 cm		
7019.65.10	--- Fibre glass filter/strainers for deep tubewell	5.0%	B5
7019.65.90	--- Other	10.0%	B8
	-- Open woven fabrics of a width exceeding 30 cm:		
7019.66.10	--- Fibre glass filter/strainers for deep tubewell	5.0%	B5
7019.66.90	--- Other	10.0%	B8
	-- Other:		
7019.69.10	--- Fibre glass filter/strainers for deep tubewell	5.0%	B5
7019.69.90	--- Other	10.0%	B8
	- Chemically bonded fabrics:		
	-- Veils (thin sheets):		
7019.71.10	--- Glass fibre in sheet form	28.0%	B15
7019.71.90	--- Other		X
7019.72.00	-- Other closed fabrics	28.0%	B15
7019.73.00	-- Other open fabrics	28.0%	B15
7019.80.00	- Glass wool and articles of glass wool		X
	- Other:		
7019.90.10	--- Articles of glass firbre		A
7019.90.20	--- LP gas cylinder capacity below 5000 litres	5.0%	B5
7019.90.30	--- Biogas digester		A
7019.90.90	--- Other	10.0%	B8
70.20	Other articles of glass.		
7020.00.10	--- Glass inners for vacuum flasks or for other vacuum vessels	10.0%	B8
7020.00.90	--- Other		X
	I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport.		
7101.10.00	- Natural pearls	5.0%	B5
	- Cultured pearls:		
7101.21.00	-- Unworked	5.0%	B5
7101.22.00	-- Worked	5.0%	B5
71.02	Diamonds, whether or not worked, but not mounted or set.		
7102.10.00	- Unsorted	53.6%	B15
	- Industrial:		
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	28.0%	B15
7102.29.00	-- Other	28.0%	B15
	- Non-industrial:		
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	53.6%	B15
7102.39.00	-- Other	104.8%	B18
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
7103.10.00	- Unworked or simply sawn or roughly shaped	5.0%	B5
	- Otherwise worked:		
7103.91.00	-- Rubies, sapphires and emeralds	5.0%	B5
7103.99.00	-- Other	5.0%	B5
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
7104.10.00	- Piezo-electric quartz	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other, unworked or simply sawn or roughly shaped:		
7104.21.00	-- Diamonds	5.0%	B5
7104.29.00	-- Other	5.0%	B5
	- Other:		
7104.91.00	-- Diamonds	5.0%	B5
7104.99.00	-- Other	5.0%	B5
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		
7105.10.00	- Of diamonds	10.0%	B8
7105.90.00	- Other	10.0%	B8
	II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
7106.10.00	- Powder	5.0%	B5
	- Other:		
7106.91.00	-- Unwrought		A
7106.92.00	-- Semi-manufactured		A
71.07	Base metals clad with silver, not further worked than semi-manufactured.	10.0%	B8
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		
	- Non-monetary:		
7108.11.00	-- Powder	10.0%	B8
	-- Other unwrought forms:		
7108.12.10	--- Gold dores	10.0%	B8
7108.12.90	--- Other		X
7108.13.00	-- Other semi-manufactured forms		X
7108.20.00	- Monetary	10.0%	B8
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.	10.0%	B8
71.10	Platinum, unwrought or in semi-manufactured forms or in powder form.		
	- Platinum:		
7110.11.00	-- Unwrought or in powder from	10.0%	B8
7110.19.00	-- Other	10.0%	B8
	- Palladium:		
7110.21.00	-- Unwrought or in powder from	10.0%	B8
7110.29.00	-- Other	10.0%	B8
	- Rhodium:		
7110.31.00	-- Unwrought or in powder form	10.0%	B8
7110.39.00	-- Other	10.0%	B8
	- Iridium, osmium and ruthenium:		
7110.41.00	-- Unwrought or in powder form	10.0%	B8
7110.49.00	-- Other	10.0%	B8
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	10.0%	B8
71.12	Waste and scrap or precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.		
7112.30.00	- Ash containing precious metal or precious metal compounds	5.0%	B5
	- Other:		
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5.0%	B5
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5.0%	B5
7112.99.00	-- Other	5.0%	B5
	III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
	- Of pecious metal whether or not plated or clad with precious metal:		
7113.11.00	-- Of silver		X
7113.19.00	-- Of other precious metal	28.0%	B15
7113.20.00	- Of base metal clad with precious metal	28.0%	B15
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		
	- Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	-- Of silver	28.0%	B15
7114.19.00	-- Of other precious metal	28.0%	B10
7114.20.00	- Of base metal clad with precious metal	28.0%	B10
71.15	Other articles of precious metal or of metal clad with precious metal.		
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	28.0%	B10
7115.90.00	- Other	28.0%	B10
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
7116.10.00	- Of natural or cultured pearls	28.0%	B10
7116.20.00	- Of precious or semi-precious stones (natural synthetic or reconstructed)	28.0%	B15
71.17	Imitation jewellery.		
	- Of base metal, whether or not plated with precious metal:		
7117.11.00	-- Cuff-links and studs		X
7117.19.00	-- Other		X
7117.90.00	- Other		X
71.18	Coin.		
7118.10.00	- Coin (other than gold coin), not being legal tender	28.0%	B15
	- Other:		
7118.90.10	--- Coin for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	5.0%	B5
7118.90.90	--- Other	28.0%	B15
	I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus		A
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus		A
7201.50.00	- Alloy pig iron; spiegeleisen.		A
72.02	Ferro alloys.		
	- Ferro-manganese:		
7202.11.00	-- Containing by weight more than 2% of carbon	15.0%	B10
7202.19.00	-- Other	5.0%	B5
	- Ferro-silicon:		
7202.21.00	-- Containing by weight more than 55% of silicon	15.0%	B10
7202.29.00	-- Other	5.0%	B5
7202.30.00	- Ferro-silico-manganese	15.0%	B10
	- Ferro-chromium:		
7202.41.00	-- Containing by weight more than 4% of carbon	5.0%	B5
7202.49.00	-- Other	5.0%	B5
7202.50.00	- Ferro-silico-chromium	5.0%	B5
7202.60.00	- Ferro-nickel	5.0%	B5
7202.70.00	- Ferro-molybdenum	5.0%	B5
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	5.0%	B5
	- Other:		
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	5.0%	B5
7202.92.00	-- Ferro-vanadium	5.0%	B5
7202.93.00	-- Ferro-niobium	5.0%	B5
7202.99.00	-- Other	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
72.03	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.		
7203.10.00	- Ferrous products obtained by direct reduction of iron ore		A
7203.90.00	- Other		A
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
7204.10.00	- Waste and scrap of cast iron		A
	- Waste and scrap of alloy steel:		
7204.21.00	-- Of stainless steel		A
7204.29.00	-- Other		A
7204.30.00	- Waste and scrap of tinned iron or steel		A
	- Other waste and scrap:		
7204.41.00	-- Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		A
7204.49.00	-- Other		A
7204.50.00	- Remelting scrap ingots		A
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		
7205.10.00	- Granules	5.0%	B5
	- Powders:		
7205.21.00	-- Of alloy steel	5.0%	B5
7205.29.00	-- Other	5.0%	B5
	II. - IRON AND NON-ALLOY STEEL		
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		
7206.10.00	- Ingots	20.0%	B10
7206.90.00	- Other	20.0%	B10
72.07	Semi-finished products of iron or non-alloy steel.		
	- Containing by weight less than 0.25% of carbon:		
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	20.0%	B10
7207.12.00	-- Other, of rectangular (other than square) cross-section	20.0%	B10
7207.19.00	-- Other	20.0%	B10
7207.20.00	- Containing by weight 0.25% or more of carbon	20.0%	B10
72.08	Flat-rolled products or iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	10.0%	B12
	- Other, in coils, not further worked than hot- rolled, pickled:		
7208.25.00	-- Of a thickness of 4.75 mm or more	10.0%	B12
7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10.0%	B12
7208.27.00	-- Of a thickness of less than 3 mm	10.0%	B12
	- Other, in coils, not further worked than hot- rolled:		
7208.36.00	-- Of a thickness exceeding 10 mm	10.0%	B12
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10.0%	B12
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10.0%	B12
7208.39.00	-- Of a thickness of less than 3 mm	10.0%	B12
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	10.0%	B12
	- Other, not in coils, not further worked than hot-rolled:		
7208.51.00	-- Of a thickness exceeding 10 mm	10.0%	B12
7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10.0%	B12
7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10.0%	B12
7208.54.00	-- Of a thickness of less than 3 mm	10.0%	B12
7208.90.00	-- Other	10.0%	B12
72.09	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.		
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	-- Of a thickness of 3 mm or more	10.0%	B12

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Of a thickness exceeding 1 mm but less than 3 mm:		
7209.16.10	--- Cold rolled steel sheet	10.0%	B12
7209.16.90	--- Other	10.0%	B12
	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:		
7209.17.10	--- Cold rolled steel sheet	10.0%	B12
7209.17.90	--- Other	10.0%	B12
7209.18.00	-- Of a thickness of less than 0.5 mm	28.0%	B18
	- Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	-- Of a thickness of 3 mm or more	10.0%	B12
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10.0%	B12
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10.0%	B12
7209.28.00	-- Of a thickness of less than 0.5 mm	10.0%	B12
7209.90.00	- Other	10.0%	B12
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
	- Plated or coated with tin:		
7210.11.00	-- Of a thickness of 0.5 mm or more	35.0%	B15
7210.12.00	-- Of a thickness of less than 0.5 mm	10.0%	B10
7210.20.00	- Plated or coated with lead, including terne-plate	35.0%	B15
7210.30.00	- Electrolytically plated or coated with zinc		X
	- Otherwise plated or coated with zinc:		
7210.41.00	-- Corrugated	28.0%	B15
	-- Other:		
7210.49.10	--- Of a thickness of 0.4 mm or more		X
7210.49.90	--- Other		X
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10.0%	B8
	- Plated or coated with aluminium:		
	-- Plated or coated with aluminium-zinc alloys:		
7210.61.10	--- Of a thickness of 0.25 mm or more		X
7210.61.20	--- Of a thickness of 1.0 mm or more	28.0%	B15
7210.61.90	--- Other		X
	-- Other:		
7210.69.10	--- Of a thickness of 0.4 mm or more	28.0%	B10
7210.69.20	--- Of a thickness of 1.0 mm or more	28.0%	B10
7210.69.90	--- Other		X
	- Painted, varnished or coated with plastics:		
7210.70.10	--- Of a thickness of 0.3 mm or more		X
7210.70.20	--- Of a thickness of 1.0 mm or more		X
7210.70.30	--- Of a thickness of more than 1.0 mm		X
	--- Other:		
7210.70.91	---- Printed sheet	28.0%	B10
7210.70.99	---- Other		X
7210.90.00	- Other		X
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		
	- Not further worked than hot-rolled:		
7211.13.00	-- 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	10.0%	B8
7211.14.00	-- Other, of a thickness of 4.75 mm or more	10.0%	B8
7211.19.00	-- Other	10.0%	B8
	- Not further worked than cold-rolled (cold-reduced):		
7211.23.00	-- Containing by weight less than 0.25% of carbon	10.0%	B8
	-- Other:		
7211.29.10	--- Carbon steel strips of thickness not exceeding 0.125mm	5.0%	B5
7211.29.90	--- Other	10.0%	B8
7211.90.00	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
7212.10.00	- Plated or coated with tin	10.0%	B8
7212.20.00	- Electrolytically plated or coated with zinc	10.0%	B8
7212.30.00	- Otherwise plated or coated with zinc	10.0%	B8
	- Painted, varnished or coated with plastics:		
7212.40.91	---- Co-polymer coated steel tape	10.0%	B8
7212.40.99	---- Other	10.0%	B8
	- Otherwise plated or coated:		
7212.50.10	--- Steel plate of a thickness of 0.25 mm to 0.50 mm	10.0%	B8
7212.50.90	--- Other	10.0%	B8
7212.60.00	- Clad	10.0%	B8
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	56.6%	B10
7213.20.00	- Bar and rods of free-cutting steel	56.6%	B10
	- Other:		
	-- Of circular cross-section measuring less than 14 mm in diameter:		
7213.91.10	--- Wire rod		X
7213.91.90	--- Other	56.6%	B15
	-- Other:		
7213.99.10	--- Wire rod of circular cross-section measuring 14 mm to 30 mm in diameter	8.0%	B10
7213.99.90	--- Other	56.6%	B10
72.14	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.		
7214.10.00	- Forged	56.6%	B10
7214.20.00	- Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling	56.6%	B10
7214.30.00	- Other, of free-cutting steel	56.6%	B15
	- Other:		
7214.91.00	-- Of rectangular (other than square) cross-section	52.3%	B10
7214.99.00	-- Other	56.6%	B10
72.15	Other bars and rods of iron or non-alloy steel.0		
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	56.6%	B15
7215.50.00	- Other, not further worked than cold-formed or cold-finished	56.6%	B15
7215.90.00	- Other		X
72.16	Angles, shapes and sections of iron or non-alloy steel.		
7216.10.00	- U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	29.6%	B15
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	-- L sections	29.6%	B18
7216.22.00	-- T sections	29.6%	B10
	- U, I or H sections, not further worked than hot-rolled hot-drawn or extruded of a height of 80 mm or more:		
7216.31.00	-- U sections	29.6%	B10
7216.32.00	-- I sections		X
7216.33.00	-- H sections	29.6%	B10
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	29.6%	B10
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded		X
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	-- Obtained from flat-rolled products	29.6%	B10
7216.69.00	-- Other	29.6%	B10

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	29.6%	B18
7216.99.00	-- Other		X
72.17	Wire of iron or non-alloy steel.		
7217.10.00	- Not plated or coated, whether or not polished	15.0%	B15
7217.20.00	- Plated or coated with zinc	15.0%	B15
7217.30.00	- Plated or coated with other base metals	15.0%	B15
7217.90.00	- Other		X
	III. - STAINLESS STEEL		
72.18	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.		
7218.10.00	- Ingots and other primary forms	20.0%	B10
	- Other:		
7218.91.00	-- Of rectangular (other than square) cross-section	20.0%	B10
7218.99.00	-- Other	20.0%	B10
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		
	- Not further worked than hot-rolled, in coils:		
7219.11.00	-- Of a thickness exceeding 10 mm	10.0%	B8
7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:	10.0%	B8
7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm:	10.0%	B8
7219.14.00	-- Of a thickness of less than 3 mm:	10.0%	B8
	- Not further worked than hot-rolled, not in coils:		
7219.21.00	-- Of a thickness exceeding 10 mm	10.0%	B8
7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10.0%	B8
7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10.0%	B8
7219.24.00	-- Of a thickness of less than 3 mm	10.0%	B8
	- Not further worked than cold-rolled (cold-reduced):		
7219.31.00	-- Of a thickness of 4.75 mm or more	10.0%	B8
7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10.0%	B8
7219.33.00	-- Of a thickness exceeding 1 mm but less 3 mm	10.0%	B8
7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10.0%	B8
7219.35.00	-- Of a thickness of less than 0.5 mm	10.0%	B8
7219.90.00	- Other	10.0%	B8
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		
	- Not further worked than hot-rolled:		
7220.11.00	-- Of a thickness of 4.75 mm or more	10.0%	B8
	-- Of a thickness of less than 4.75 mm:		
7220.12.10	--- Thickness less than 0.125mm	5.0%	B5
7220.12.90	--- Other	10.0%	B8
	- Not further worked than cold-rolled (cold-reduced):		
7220.20.10	--- Thickness less than 0.125mm	5.0%	B5
7220.20.90	--- Other	10.0%	B8
7220.90.00	- Other	10.0%	B8
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	5.0%	B5
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	-- Of circular cross-section	15.0%	B15
7222.19.00	-- Other	15.0%	B15
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	15.0%	B15
7222.30.00	- Other bars and rods	15.0%	B15
7222.40.00	- Angles, shapes and sections	15.0%	B15
72.23	Wire of stainless steel.	10.0%	B8
	IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
7224.10.00	- Ingots and other primary forms	20.0%	B10
7224.90.00	- Other	20.0%	B10
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
	- Of silicon-electrical steel:		
7225.11.00	-- Grain-oriented	5.0%	B5
7225.19.00	-- Other	5.0%	B5
7225.30.00	- Other, not further worked than hot-rolled, in coils	10.0%	B8
7225.40.00	- Other, not further worked than hot-rolled, not in coils	10.0%	B8
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	10.0%	B8
	- Other:		
7225.91.00	-- Electrolytically plated or coated with zinc	10.0%	B8
7225.92.00	-- Otherwise plated or coated with zinc	10.0%	B8
7225.99.00	-- Other	10.0%	B8
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		
	- Of silicon-electrical steel:		
7226.11.00	-- Grain-oriented	10.0%	B8
7226.19.00	-- Other	5.0%	B5
7226.20.00	- Of high speed steel	10.0%	B8
	- Other:		
7226.91.00	-- Not further worked than hot-rolled	10.0%	B8
7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	10.0%	B8
	-- Other:		
7226.99.10	---Silicon crystal steel sheet (Amorphos)	10.0%	B8
7226.99.90	--- Other	10.0%	B8
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
7227.10.00	- Of high speed steel	10.0%	B8
7227.20.00	- Of silico-manganese steel	10.0%	B8
	- Other:		
7227.90.10	--- M.S. shaft	10.0%	B8
7227.90.20	--- M.S. bars and rods	46.9%	B18
7227.90.90	--- Other	10.0%	B8
72.28	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.		
7228.10.00	- Bars and rods, of high speed steel	10.0%	B8
7228.20.00	- Bars and rods, of silico-manganese steel	10.0%	B8
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10.0%	B8
7228.40.00	- Other bars and rods, not further worked than forged	10.0%	B8
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	10.0%	B8
7228.60.00	- Other bars and rods	10.0%	B8
7228.70.00	- Angles, shapes and sections	10.0%	B8
7228.80.00	- Hollow drill bars and rods	10.0%	B8
72.29	Wire of other alloy steel		
7229.20.00	- Of silico-manganese steel	10.0%	B8
7229.90.00	- Other	10.0%	B8
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
7301.10.00	- Sheet piling	10.0%	B8
7301.20.00	- Angles, shapes and sections	10.0%	B8
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs,point rods and other crossing pieces, sleepers (cross-ties), fish plates, chairs,chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		
7302.10.00	- Rails	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	10.0%	B8
7302.40.00	- Fish-plates and sole plates	10.0%	B8
7302.90.00	- Other	10.0%	B8
73.03	Tubes, pipes and hollow profiles, of cast iron.		X
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	- Line pipe of a kind used for oil or gas pipelines:		
	-- Of stainless steel:		
7304.11.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.11.20	--- 8 inch inner dia or less		X
	-- Other:		
7304.19.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.19.20	--- 8 inch inner dia or less		X
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	-- Drill pipe of stainless steel:		
7304.22.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.22.20	--- 8 inch inner dia or less	28.0%	B15
	-- Other drill pipe:		
7304.23.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.23.20	--- 8 inch inner dia or less	28.0%	B15
	-- Other, of stainless steel:		
7304.24.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.24.20	--- 8 inch inner dia or less	28.0%	B15
	-- Other:		
7304.29.10	--- Exceeding 8 inch inner dia	15.0%	B15
7304.29.20	--- 8 inch inner dia or less		X
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)		X
7304.39.00	-- Other		X
	- Other, of circular cross-section, of stainless steel:		
	-- Cold rolled or cold drawn (cold-reduced):		
7304.41.10	--- capillary tube of 16 BWG to 29 BWG	5.0%	B5
7304.41.90	--- Other	28.0%	B18
	-- Other:		
7304.49.10	--- Capillary tube of 6 BWG to 29 BWG	5.0%	B5
7304.49.90	--- Other	28.0%	B18
	- Other, of circular cross-section, of other alloy steel:		
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	28.0%	B18
7304.59.00	-- Other		X
7304.90.00	- Other		X
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel		
	- Line pipe of a kind used for oil or gas pipelines:		
7305.11.00	-- Longitudinally submerged arc welded		X
7305.12.00	-- Other, longitudinally welded		X
7305.19.00	-- Other	28.0%	B15
7305.20.00	- Casing of a kind used in drilling for oil or gas	28.0%	B18
	- Other, welded:		
7305.31.00	-- Longitudinally welded		X
7305.39.00	-- Other	28.0%	B15
7305.90.00	- Other		X
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	- Line pipe of a kind used for oil or gas pipelines:		
	-- Welded, of stainless steel:		
7306.11.10	--- Exceeding 8 inch inner dia	15.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7306.11.20	--- 8 inch inner dia or less	53.6%	B18
	-- Other:		
7306.19.10	--- Exceeding 8 inch inner dia	15.0%	B15
7306.19.20	--- 8 inch inner dia or less	53.6%	B18
	- Casing and tubing of a kind used in the drilling for oil or gas:		
	-- Welded, of stainless steel:		
7306.21.10	--- Exceeding 8 inch inner dia	15.0%	B15
7306.21.20	--- 8 inch inner dia or less	53.6%	B18
	-- Other:		
7306.29.10	--- Exceeding 8 inch inner dia	15.0%	B15
7306.29.20	--- 8 inch inner dia or less	53.6%	B18
7306.30.00	- Other, welded, of circular cross-section of iron or non-alloy steel	53.6%	B18
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	53.6%	B18
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	53.6%	B18
	- Other, welded, of non-circular cross-section:		
7306.61.00	-- Of square or rectangular cross-section	53.6%	B18
7306.69.00	-- Of other non-circular cross-section	53.6%	B18
7306.90.00	- Other		X
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
	- Cast fittings:		
7307.11.00	-- Of non-malleable cast iron		X
7307.19.00	-- Other		X
	- Other of stainless steel:		
7307.21.00	-- Flanges		X
7307.22.00	-- Threaded elbows, bends and sleeves		X
7307.23.00	-- Butt welding fittings		X
7307.29.00	-- Other		X
	- Other:		
7307.91.00	-- Flanges		X
	-- Threaded elbows, bends and sleeves:		
7307.92.10	--- Sleeves		X
7307.92.90	--- Other		X
7307.93.00	-- Butt welding fittings		X
	-- Other:		
7307.99.10	--- Lock ring		X
7307.99.90	--- Other		X
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for use in structures, of iron or steel.		
7308.10.00	- Bridges and bridge-sections		X
7308.20.00	- Towers and lattice masts		X
7308.30.00	- Doors, windows and their frames and thresholds for doors		X
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping		X
	- Other:		
7308.90.10	--- Door co-ordinator	28.0%	B18
7308.90.20	--- Industrial racking system	28.0%	B15
	--- Other:		
7308.90.91	---- Metal frames for LCD/LED TV panel	28.0%	B18
7308.90.99	---- Other		X
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7309.00.10	--- Silo	5.0%	B5
7309.00.90	--- Other	10.0%	B8
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
7310.10.00	- Of a capacity of 50 L or more		X
	- Of a capacity of less than 50 L:		
	-- Cans which are to be closed by soldering or crimping:		
7310.21.10	--- Tin plated cans, bottom not closed by soldering or crimping (e.g. Beverage Can Type)	28.0%	B18
7310.21.90	--- Other	28.0%	B18
7310.29.00	-- Other		X
73.11	Containers for compressed or liquefied gas, of iron or steel.		
7311.00.10	--- Capacity not below 5000 liters including CKD		A
7311.00.20	--- LP gas cylinder capacity below 5000 litres	5.0%	B5
7311.00.90	--- Other		A
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
7312.10.00	- Stranded wire, ropes and cables		X
7312.90.00	- Other		X
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel.		X
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
	- Woven cloth:		
7314.12.00	-- Endless bands for machinery, of stainless steel		A
7314.14.00	-- Other woven cloth, of stainless steel		A
7314.19.00	-- Other		X
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	28.0%	B18
	- Other grill, netting and fencing, welded at the intersection:		
7314.31.00	-- Plated or coated with zinc	10.0%	B8
7314.39.00	-- Other		X
	- Other cloth, grill, netting and fencing:		
7314.41.00	-- Plated or coated with zinc	28.0%	B18
7314.42.00	-- Coated with plastics	28.0%	B18
7314.49.00	-- Other		X
7314.50.00	- Expanded metal	28.0%	B18
73.15	Chain and parts thereof, of iron or steel.		
	- Articulated link chain and parts thereof:		
	-- Roller chain:		
7315.11.10	--- Of a kind used exclusively in bicycles or cycle rickshaws or automotive vehicles	10.0%	B8
7315.11.20	--- Of kind used exclusively in motorcycles	10.0%	B8
7315.11.90	--- Other	10.0%	B8
7315.12.00	-- Other chain	10.0%	B8
7315.19.00	-- Parts	10.0%	B8
7315.20.00	- Skid chain	28.0%	B18
	- Other chain:		
7315.81.00	-- Stud link		X
7315.82.00	-- Other, welded link	28.0%	B18
7315.89.00	-- Other		X
7315.90.00	- Other parts		X
73.16	Anchors, grapnels and parts thereof, of iron or steel.	28.0%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		X
73.18	Screws, bolts, nuts, coach screws, screw hooks, river, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
	- Threaded articles:		
7318.11.00	-- Coach screws		X
7318.12.00	-- Other wood screws		X
7318.13.00	-- Screw hooks and screw rings		X
7318.14.00	-- Self-tapping screws		X
	-- Other screws and bolts, whether or not with their nuts or washers:		
7318.15.10	--- Flus type tower bolt		X
7318.15.90	--- Other		X
7318.16.00	-- Nuts		X
7318.19.00	-- Other		X
	- Non-threaded articles:		
7318.21.00	-- Spring washers and other lock washers	10.0%	B8
7318.22.00	-- Other washers	28.0%	B15
	-- Rivets:		
7318.23.10	--- Stapple pin for TV cabinet and Rivets for TV/Radio	10.0%	B8
7318.23.90	--- Other		X
7318.24.00	-- Cotters and cotter-pins		X
	-- Other:		
7318.29.10	--- M.S. Nipple	5.0%	B5
7318.29.90	--- Other		X
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos 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.		
7319.40.00	- Safety pins and other pins		X
7319.90.00	- Other		X
73.20	Springs and leaves for springs, of iron or steel.		
7320.10.00	- Leaf-springs and leaves therefore	53.6%	B18
7320.20.00	- Helical springs		X
7320.90.00	- Other		X
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
	- Cooking appliances and plate warmers:		
7321.11.00	-- For gas fuel or for both gas and other fuels	53.6%	B18
7321.12.00	-- For liquid fuel	28.0%	B18
7321.19.00	-- Other, including appliances for solid fuel	28.0%	B18
	- Other appliances:		
	-- For gas fuel or for both gas and other fuels:		
7321.81.10	--- Burners of a type exclusively for laboratory use	5.0%	B5
7321.81.90	--- Other	28.0%	B18
	-- For liquid fuel:		
7321.82.10	--- Burners of a type exclusively for laboratory use	5.0%	B5
7321.82.90	--- Other	28.0%	B18
	-- Other, including appliances for solid fuel:		
7321.89.10	--- Stove using biomass	10.0%	B8
7321.89.90	--- Other	28.0%	B18
7321.90.00	- Parts	10.0%	B8
73.22	Radiators for central heading, 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.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Radiators and parts thereof:		
7322.11.00	-- Of cast iron	28.0%	B18
7322.19.00	-- Other		X
7322.90.00	- Other		X
73.23	Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	28.0%	B18
	- Other:		
7323.91.00	-- Of cast iron, not enamelled		X
7323.92.00	-- Of cast iron, enamelled	28.0%	B18
7323.93.00	-- Of stainless steel		X
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled		X
	-- Other:		
7323.99.10	--- Parts of table, kitchen or other household articles	53.6%	B18
7323.99.90	--- Other		X
73.24	Sanitary ware and parts thereof, of iron or steel.		
7324.10.00	- Sinks and wash basins, of stainless steel		X
	- Baths:		
7324.21.00	-- Of cast iron, whether or not enamelled	53.6%	B18
7324.29.00	-- Other		X
7324.90.00	- Other, including parts		X
73.25	Other cast articles of iron or steel.		
7325.10.00	- Of non-malleable cast iron		X
	- Other:		
7325.91.00	-- Grinding balls and similar articles for mills	10.0%	B8
7325.99.00	-- Other		X
73.26	Other articles of iron or steel.		
	- Forged or stamped, but not further worked:		
7326.11.00	-- Grinding balls and similar articles for mills	10.0%	B8
7326.19.00	-- Other		X
	- Articles of iron or steel wire:		
7326.20.10	--- Bead wire for cycle tyres	10.0%	B8
7326.20.90	--- Other		X
	- Other:		
7326.90.10	--- Steel bobbin	5.0%	B5
7326.90.20	--- Metallic fittings for Insulator		X
7326.90.90	--- Other		X
74.01	Copper mattes; cement copper (precipitated copper).	5.0%	B5
74.02	Unrefined copper; copper anodes for electrolytic refining.	5.0%	B5
74.03	Refined copper and copper alloys, unwrought.		
	- Refined copper:		
7403.11.00	-- Cathodes and sections of cathodes	5.0%	B5
7403.12.00	-- Wire-bars	5.0%	B5
7403.13.00	-- Billets	5.0%	B5
7403.19.00	-- Other	5.0%	B5
	- Copper alloys:		
7403.21.00	-- Copper-zinc base alloys (brass)	5.0%	B5
7403.22.00	-- Copper-tin base alloys (bronze)	5.0%	B5
7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	5.0%	B5
74.04	Copper waste and scrap.	5.0%	B5
74.05	Master alloys of copper.	5.0%	B5
74.06	Copper powders and flakes.		
7406.10.00	- Powders of non-lamellar structure	5.0%	B5
7406.20.00	- Powders of lamellar structure flakes	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
74.07	Copper bars, rods and profiles.		
7407.10.00	- Of refined copper	15.0%	B10
	- Of copper alloys:		
	-- Of copper-zinc base alloys: (brass):		
7407.21.10	--- Brass rods	10.0%	B8
7407.21.90	--- Other	10.0%	B8
7407.29.00	-- Other	10.0%	B8
74.08	Copper wire.		
	- Of refined copper:		
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	5.0%	B15
7408.19.00	-- Other	10.0%	B8
	- Of copper alloys:		
7408.21.00	-- Of copper-zinc base alloys (brass)	10.0%	B8
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B5
7408.29.00	-- Other	10.0%	B8
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
	- Of refined copper:		
7409.11.00	-- In coils	28.0%	B18
7409.19.00	-- Other	10.0%	B8
	- Of copper-zinc base alloys (brass):		
7409.21.00	-- In coils	10.0%	B8
7409.29.00	-- Other	10.0%	B8
	- Of copper-tin base alloys (bronze):		
7409.31.00	-- In coils	10.0%	B8
7409.39.00	-- Other	10.0%	B8
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10.0%	B8
7409.90.00	- Of other copper alloys	10.0%	B8
74.10	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.		
	- Not backed:		
7410.11.00	-- Of refined copper	10.0%	B8
7410.12.00	-- Of copper alloys	10.0%	B8
	- Backed:		
7410.21.00	-- Of refined copper	10.0%	B8
7410.22.00	-- Of copper alloys	10.0%	B8
74.11	Copper tubes and pipes.		
7411.10.00	- Of refined copper	18.0%	B10
	- Of copper alloys:		
7411.21.00	-- Of copper-zinc base alloys (brass)	5.0%	B5
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.0%	B5
7411.29.00	-- Other	5.0%	B5
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
7412.10.00	- Of refined copper	5.0%	B5
7412.20.00	- Of copper alloys	5.0%	B5
74.13	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.	5.0%	B5
74.15	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.		
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles		X
	- Other articles, not threaded:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7415.21.00	-- Washers (including spring washers)		A
7415.29.00	-- Other	5.0%	B5
	- Other threaded articles:		
	-- Screws; bolts and nuts:		
7415.33.10	--- Screws for wood		X
7415.33.90	--- Other		X
7415.39.00	-- Other	15.0%	B15
74.18	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.		
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	28.0%	B18
7418.20.00	- Sanitary ware and parts thereof	53.6%	B18
74.19	Other articles of copper.		
7419.20.00	- Cast, moulded, stamped or forged, but not further worked	10.0%	B8
	- Other:		
7419.80.10	--- Machinery parts		A
7419.80.20	--- Cloth, grill, and netting of copper wire; expanded metal of copper	10.0%	B8
7419.80.90	--- Other		X
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		
7501.10.00	- Nickel mattes	5.0%	B5
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5.0%	B5
75.02	Unwrought nickel.		
7502.10.00	- Nickel, not alloyed	5.0%	B5
7502.20.00	- Nickel alloys	5.0%	B5
75.03	Nickel waste and scrap.	5.0%	B5
75.04	Nickel powders and flakes.	5.0%	B5
75.05	Nickel bar, rods, profiles and wire.		
	- Bars, rods and profiles:		
7505.11.00	-- Of nickel, not alloyed	15.0%	B15
7505.12.00	-- Of nickel alloys	15.0%	B15
	- Wire:		
7505.21.00	-- Of nickel, not alloyed	15.0%	B15
7505.22.00	-- Of nickel, alloys	15.0%	B15
75.06	Nickel plates, sheets, strip and foil.		
7506.10.00	- Of nickel, not alloyed	15.0%	B15
7506.20.00	- Of nickel alloys	15.0%	B15
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
	- Tubes and pipes:		
7507.11.00	-- Of nickel, not alloyed	15.0%	B15
7507.12.00	-- Of nickel alloys	15.0%	B15
7507.20.00	- Tube or pipe fittings	15.0%	B15
75.08	Other articles of nickel.		
7508.10.00	- Cloth, grill and netting, of nickel wire	15.0%	B15
	- Other:		
7508.90.10	--- Parts for machinery		A
7508.90.90	--- Other	15.0%	B15
76.01	Unwrought Aluminium.		
7601.10.00	- Aluminium, not alloyed	5.0%	B5
7601.20.00	- Aluminium alloys	5.0%	B5
76.02	Aluminium waste and scrap.	5.0%	B5
76.03	Aluminium powders and flakes.		
7603.10.00	- Powder of non-lamellar structure	5.0%	B5
7603.20.00	- Powder of lamellar structure; flakes	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
76.04	Aluminium bars, rods and profiles.		
7604.10.00	- Of aluminium, not alloyed	15.0%	B15
	- Of aluminium alloys:		
7604.21.00	-- Hollow profiles	15.0%	B15
7604.29.00	-- Other	15.0%	B15
76.05	Aluminium wire.		
	- Of aluminium, not alloyed:		
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	15.0%	B10
7605.19.00	-- Other	25.0%	B10
	- Of aluminium alloys:		
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	15.0%	B10
7605.29.00	-- Other	35.0%	B15
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.		
	- Rectangular (including square):		
7606.11.00	-- Of Aluminium, not alloyed	10.0%	B8
7606.12.00	-- Of Aluminium, alloys	10.0%	B8
	- Other:		
	-- Of aluminium, not alloyed:		
7606.91.10	--- Aluminium slug	10.0%	B8
7606.91.90	--- Other	10.0%	B8
7606.92.00	-- Of aluminium alloys	10.0%	B8
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.		
	- Not backed:		
7607.11.00	-- Rolled but not further worked	15.0%	B15
	-- Other:		
7607.19.10	--- Aluminium foil lacquered	15.0%	B15
7607.19.90	--- Other	15.0%	B15
	- Backed:		
7607.20.10	--- Backed by paper/paper board		X
	--- Other:		
7607.20.92	---- Co-polymer coated aluminium tape		X
7607.20.99	---- Other		X
76.08	Aluminium tubes and pipes.		
7608.10.00	- Of aluminium, not alloyed	10.0%	B8
7608.20.00	- Of aluminium alloys	10.0%	B8
76.09	Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).	10.0%	B8
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles tubes and the like, prepared for use in structures.		
7610.10.00	- Doors, windows and their frames and thresholds for doors		X
	- Other:		
7610.90.10	--- Aluminium composite panel	25.0%	B18
7610.90.90	--- Other		X
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	10.0%	B8
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
7612.10.00	- Collapsible tubular containers	10.0%	B8
	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
7612.90.10	--- Aluminium can for inhaler, 19 ml; Aluminium sachet printed with name of medicine	5.0%	B5
7612.90.90	--- Other	10.0%	B8
76.13	Aluminium containers for compressed or liquefied gas.		A
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.		
7614.10.00	- With steel core		X
7614.90.00	- Other		X
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and like, of aluminium; sanitary ware and parts thereof, of aluminium.		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.10.10	--- Table, kitchen or other household articles of alluminium; pot scourers and scouring or polishing pads, gloves and the like		X
7615.10.90	--- Parts of table, kitchen or other household articles of alluminium	15.0%	B15
7615.20.00	- Sanitary ware and parts thereof	53.6%	B18
76.16	Other articles of aluminium.		
7616.10.00	- Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	53.6%	B8
	- Other:		
7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	10.0%	B8
7616.99.00	-- Other		X
78.01	Unwrought lead.		
7801.10.00	- Refined lead	5.0%	B5
	- Other:		
7801.91.00	-- Containing by weight antimony as the principal other element	5.0%	B5
7801.99.00	-- Other	5.0%	B5
78.02	Lead waste and scrap.	5.0%	B5
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		
	- Plates, sheets, strip and foil:		
7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	28.0%	B18
7804.19.00	-- Other	28.0%	B18
7804.20.00	- Powders and flakes	10.0%	B8
78.06	Other articles of lead.		
7806.00.10	--- Parts for machinery		A
7806.00.90	--- Other	10.0%	B8
79.01	Unwrought zinc.		
	- Zinc, not alloyed:		
	-- Containing by weight 99.99% or more of zinc:		
7901.11.10	--- Zinc callots	5.0%	B5
7901.11.90	--- Other	5.0%	B5
	-- Containing by weight less than 99.99% of zinc:		
7901.12.10	--- Zinc ingots	10.0%	B8
7901.12.90	--- Other	10.0%	B8
7901.20.00	- Zinc alloys	10.0%	B8
79.02	Zinc waste and scrap.	5.0%	B5
79.03	Zinc dust, powders and flakes.		
7903.10.00	- Zinc dust	5.0%	B5
7903.90.00	- Other	10.0%	B8
79.04	Zinc bars, rods, profiles and wire	10.0%	B8
79.05	Zinc plates, sheets, strip and foil.	10.0%	B8
79.07	Other articles of zinc.		
7907.00.10	--- Parts of machinery		A
7907.00.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
80.01	Unwrought tin		
8001.10.00	- Tin, not alloyed	5.0%	B5
8001.20.00	- Tin alloys	5.0%	B5
80.02	Tin waste and scrap	5.0%	B5
80.03	Tin bars, rods, profiles and wire.	10.0%	B8
80.07	Other articles of tin.		
8007.00.10	--- Castings and forgings not further worked	10.0%	B8
8007.00.20	--- Parts of machinery		A
8007.00.90	--- Other	10.0%	B8
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.		
8101.10.00	- Powders	10.0%	B8
	- Other:		
8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	10.0%	B8
8101.96.00	-- Wire	10.0%	B8
8101.97.00	-- Waste and scrap	10.0%	B8
8101.99.00	-- Other	10.0%	B8
81.02	Molybdenum and articles thereof, including waste and scrap.		
8102.10.00	- Powders	10.0%	B8
	- Other:		
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	10.0%	B8
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10.0%	B8
8102.96.00	-- Wire	10.0%	B8
8102.97.00	-- Waste and scrap	10.0%	B8
8102.99.00	-- Other	10.0%	B8
81.03	Tantalum and articles thereof, including waste and scrap.		
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	10.0%	B8
8103.30.00	- Waste and scrap	10.0%	B8
	- Other:		
8103.91.00	-- Crucibles	10.0%	B8
8103.99.00	-- Other	10.0%	B8
81.04	Magnesium and articles thereof, including waste and scrap.		
	- Unwrought magnesium:		
8104.11.00	-- Containing at least 99.8% by weight of magnesium	10.0%	B8
8104.19.00	-- Other	10.0%	B8
8104.20.00	- Waste and scrap	10.0%	B8
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	10.0%	B8
	- Other:		
8104.90.10	--- Tubes and pipes; foil; hollow bars	10.0%	B8
8104.90.90	--- Other	10.0%	B8
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	10.0%	B8
8105.30.00	- Waste and scrap	10.0%	B8
8105.90.00	- Other	10.0%	B8
81.06	Bismuth and articles thereof, including waste and scrap.		
8106.10.00	- Containing more than 99.99% of bismuth, by weight	10.0%	B8
8106.90.00	- Other	10.0%	B8
81.08	Titanium and articles thereof, including waste and scrap.		
8108.20.00	- Unwrought titanium; powders	10.0%	B8
8108.30.00	- Waste and scrap	10.0%	B8
8108.90.00	- Other	10.0%	B8
81.09	Zirconium and articles thereof, including waste and scrap.		
	- Unwrought zirconium; powders:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8109.21.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10.0%	B8
8109.29.00	-- Other	10.0%	B8
	- Waste and scrap:		
8109.31.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10.0%	B8
8109.39.00	-- Other	10.0%	B8
	- Other:		
8109.91.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10.0%	B8
8109.99.00	-- Other	10.0%	B8
81.10	Antimony and articles thereof, including waste and scrap.		
8110.10.00	- Unwrought antimony; powders	5.0%	B5
8110.20.00	- Waste and scrap	5.0%	B5
8110.90.00	- Other	5.0%	B5
81.11	Manganese and articles thereof, including waste and scrap.	5.0%	B5
81.12	Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium, niobium (columbium), and articles of these metals, including waste and scrap.		
	- Beryllium:		
8112.12.00	-- Unwrought; powders	10.0%	B8
8112.13.00	-- Waste and scrap	10.0%	B8
8112.19.00	-- Other	10.0%	B8
	- Chromium:		
8112.21.00	-- Unwrought; powders	10.0%	B8
8112.22.00	-- Waste and scrap	10.0%	B8
8112.29.00	-- Other	10.0%	B8
	- Hafnium:		
8112.31.00	-- Unwrought; waste and scrap; powders	10.0%	B8
8112.39.00	-- Other	10.0%	B8
	- Rhenium:		
8112.41.00	-- Unwrought; waste and scrap; powders	10.0%	B8
8112.49.00	-- Other	10.0%	B8
	- Thallium:		
8112.51.00	-- Unwrought; powders	10.0%	B8
8112.52.00	-- Waste and scrap	10.0%	B8
8112.59.00	-- Other	10.0%	B8
	- Cadmium:		
8112.61.00	-- Waste and scrap	10.0%	B8
8112.69.00	-- Other	10.0%	B8
	- Other:		
8112.92.00	-- Unwrought; Waste and scrap; powders	10.0%	B8
8112.99.00	-- Other	10.0%	B8
81.13	Cermets and articles thereof, including waste and scrap.	10.0%	B8
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.		
8201.10.00	- Spades and shovels		X
8201.30.00	- Mattocks, picks, hoes and rakes		X
8201.40.00	- Axes, bill hooks and similar hewing tools	28.0%	B18
8201.50.00	- Secateurs and similar one-handed pruners and shears(including poultry shears)		X
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	28.0%	B18
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry		X
82.02	Hand saws; blades for saws of all kinds (including slitting,		
	slotting or toothless saw blades).		
8202.10.00	- Hand saws	28.0%	B18
8202.20.00	- Band saw blades	10.0%	B8
	- Circular saw blades (including slitting or slotting saw blades):		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8202.31.00	-- With working part of steel	10.0%	B8
8202.39.00	-- Other, including parts	10.0%	B8
8202.40.00	- Chain saw blades	10.0%	B8
	- Other saw blades:		
8202.91.00	-- Straight saw blades, for working metal	5.0%	B5
	-- Other:		
8202.99.10	--- Toothless saw blades	10.0%	B8
8202.99.90	--- Other	10.0%	B8
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.		
	- Files, rasps and similar tools:		
8203.10.10	--- Files for cutting ampoules	5.0%	B5
8203.10.90	--- Other	10.0%	B8
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10.0%	B8
8203.30.00	- Metal cutting shears and similar tools		A
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools		A
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.		
	- Hand-operated spanners and wrenches:		
8204.11.00	-- Non-adjustable	10.0%	B8
8204.12.00	-- Adjustable	10.0%	B8
8204.20.00	- Interchangeable spanner sockets, with or without handles	5.0%	B5
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machine; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.		
8205.10.00	- Drilling, threading or tapping tools		A
8205.20.00	- Hammers and sledge hammers	10.0%	B8
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	10.0%	B8
8205.40.00	- Screwdrivers	10.0%	B8
	- Other hand tools (including glaziers' diamonds):		
8205.51.00	-- Household tools	10.0%	B8
	-- Other:		
8205.59.10	--- Fibre optic cable fusion slicer	5.0%	B5
8205.59.90	--- Other	10.0%	B8
8205.60.00	- Blow lamps	10.0%	B8
8205.70.00	- Vices, clamps and the like	28.0%	B8
8205.90.00	- Other, including sets of articles of two or more of subheadings of this heading	10.0%	B8
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	10.0%	B8
82.07	Interchangeable tools for hand tools, whether or not power-operated or for machine - tools (for example, for pressing, stamping, punching apping, threading, drilling, boring, broaching, milling, turning or, screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools		
	- Rock drilling or earth boring tools:		
8207.13.00	-- With working part of cermets		A
8207.19.00	-- Other, including parts		A
8207.20.00	- Dies for drawing or extruding metal		A
8207.30.00	- Tools for pressing, stamping or punching		A
8207.40.00	- Tools for tapping or threading		A
8207.50.00	- Tools for drilling, other than for rock drilling		A
8207.60.00	- Tools for boring or broaching		A
8207.70.00	- Tools for milling		A
8207.80.00	- Tools for turning		A
8207.90.00	- Other interchangeable tools		A
82.08	Knives and cutting blades, for machines or for mechanical appliances.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8208.10.00	- For metal working		A
8208.20.00	- For wood working		A
8208.30.00	- For kitchen appliances or for machines used by the food industry		A
8208.40.00	- For agricultural, horticultural or forestry machines		A
8208.90.00	- Other		A
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets.		A
82.10	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.	28.0%	B18
82.11	Knives with cutting blades,serrated or not (including pruning knives), other than knives of heading 82.08, and blades thereof.		
8211.10.00	- Sets of assorted articles		X
	- Other:		
8211.91.00	-- Table knives having fixed blades		X
8211.92.00	-- Other knives having fixed blades		X
8211.93.00	-- Knives having other than fixed blades		X
8211.94.00	-- Blades		X
8211.95.00	-- Handles of base metal		X
82.12	Razors and razor blades (including razor blade blanks in strips).		
8212.10.00	- Razors		X
	- Safety razor blades, including razor blade blanks in strips:		
	--- Stainless steel:		
8212.20.11	---- Perforated blades, including blade blanks in strips or pieces width not exceeding half inch	10.0%	B8
8212.20.19	---- Other	53.6%	B18
8212.20.90	--- Other	53.6%	B18
8212.90.00	- Other parts	53.6%	B18
82.13	Scissors, tailors' shears and similar shears, and blades therefor.		X
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).		
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		X
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)		X
8214.90.00	- Other		X
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.		
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal		X
8215.20.00	- Other sets of assorted articles		X
	- Other:		
8215.91.00	-- Plated with precious metal	28.0%	B18
8215.99.00	-- Other		X
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
8301.10.00	- Padlocks		X
8301.20.00	- Locks of a kind used for motor vehicles		X
8301.30.00	- Locks of a kind used for furniture		X
	- Other locks:		
8301.40.10	--- Lever lock, Mortice lock		X
8301.40.90	--- Other		X
8301.50.00	- Clasps and frames with clasps, incorporating locks	53.6%	B18
8301.60.00	- Parts		X
8301.70.00	- Keys presented separately		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
8302.10.00	- Hinges		X
8302.20.00	- Castors		X
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles		X
	- Other mountings, fittings and similar articles:		
8302.41.00	-- Suitable for buildings		X
	-- Suitable for furniture:		
8302.42.10	--- Magnetic door holder		X
8302.42.90	--- Other		X
	-- Other:		
8302.49.10	--- Device/fittings for barred windows and or panic exit doors	5.0%	B5
	--- Other:		
8302.49.91	---- Trolley bag/suitcase/travel bag accessories		X
8302.49.99	---- Other		X
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures		X
8302.60.00	- Automatic door closers		X
83.03	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.		X
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		X
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
8305.10.00	- Fittings for loose-leaf binders or files		X
8305.20.00	- Staples in strips		X
8305.90.00	- Other, including parts		X
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
8306.10.00	- Bells, gongs and the like	28.0%	B18
	- Statuettes and other ornaments:		
8306.21.00	-- Plated with precious metal	28.0%	B18
8306.29.00	-- Other		X
8306.30.00	- Photograph, picture or similar frames; mirrors		X
83.07	Flexible tubing of base metal, with or without fittings.		
8307.10.00	- Of iron or steel	10.0%	B8
8307.90.00	- Of other base metal	10.0%	B8
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
8308.10.00	- Hooks, eyes and eyelets		X
8308.20.00	- Tubular or bifurcated rivets		X
8308.90.00	- Other, including parts		X
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
8309.10.00	- Crown corks	28.0%	B15
	- Other:		
8309.90.10	--- Lug caps		X
8309.90.20	--- Container seal	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8309.90.30	--- Combination seal for vials	28.0%	B15
	--- Other:		
8309.90.91	---- Bung	28.0%	B15
8309.90.99	---- Other		X
83.10	Sign-plates, name-plates, address-plates and similar plates, numbers letters and other symbols, of base metal, excluding those of, heading 94.05.		X
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	- Coated electrodes of base metal, for electric-arc-welding:		
8311.10.10	--- Welding wire	25.0%	B10
8311.10.90	--- Other		X
8311.20.00	- Cored wire of base metal, for electric-arc-welding		X
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	18.0%	B10
8311.90.00	- Other		X
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
8401.10.00	- Nuclear reactors		A
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof		A
8401.30.00	- Fuel elements (cartridges), non-irradiated		A
8401.40.00	- Parts of nuclear reactors		A
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
	- Steam or other vapour generating boilers:		
8402.11.00	-- Water tube boilers with a steam production exceeding 45 t per hour		A
8402.12.00	-- Water tube boilers with a steam production not exceeding 45 t per hour		A
8402.19.00	-- Other vapour generating boilers, including hybrid boilers		A
8402.20.00	- Super-heated water boilers		A
8402.90.00	- Parts		A
84.03	Central heating boilers other than those of heading 84.02.		
8403.10.00	- Boilers		A
8403.90.00	- Parts		A
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.		
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03		A
8404.20.00	- Condensers for steam or other vapour power units		A
8404.90.00	- Parts		A
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
8405.10.00	- 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		A
8405.90.00	- Parts		A
84.06	Steam turbines and other vapour turbines.		
8406.10.00	- Turbines for marine propulsion		A
	- Other turbines:		
8406.81.00	-- Of an output exceeding 40 MW		A
8406.82.00	-- Of an output not exceeding 40 MW		A
8406.90.00	- Parts		A
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.		
8407.10.00	- Aircraft engines		A
	- Marine propulsion engines:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8407.21.00	-- Outboard motors	5.0%	B5
8407.29.00	-- Other		A
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	-- Of a cylinder capacity not exceeding 50 cc:		
8407.31.10	--- Two-stroke engine for 3 wheeler/auto rickshaw	53.6%	B15
8407.31.20	--- Four-stroke engine for 3 wheeler/auto rickshaw	53.6%	B15
8407.31.90	--- Other	28.0%	B10
	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8407.32.10	--- Two stroke engine for 3 wheeler/auto rickshaw	53.6%	B15
8407.32.20	--- Four stroke engine for 3 wheeler/auto rickshaw	53.6%	B15
8407.32.90	--- Other	28.0%	B10
	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
8407.33.10	--- Two stroke engine 3 wheeler/auto rickshaw	53.6%	B15
8407.33.20	--- Four stroke engine for 3 wheeler/auto rickshaw	53.6%	B15
8407.33.90	--- Other		X
	-- Of a cylinder capacity exceeding 1,000 cc:		
8407.34.10	--- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	10.0%	B8
8407.34.90	--- Other	28.0%	B15
	- Other engines:		
8407.90.10	--- Engine for Industrial use		A
8407.90.90	--- Other		X
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
8408.10.00	- Marine propulsion engines		A
	- Engines of a kind used for the propulsion of vehicles of chapter 87:		
8408.20.10	--- Two-stroke engine for three wheelers and auto-richshaw	53.6%	B15
8408.20.20	--- Four-stroke engine for three wheelers and auto-richshaw	53.6%	B15
	--- Engines of 2600 cc or more (used for vehicles of headings 87.02 and 87.04):		
8408.20.31	---- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	10.0%	B8
8408.20.39	---- Other		X
8408.20.90	--- Other engines for vehicles of chapter 87		X
	- Other engine:		
8408.90.10	--- Engines of capacity 3 to 45 HP		A
8408.90.20	--- Engines for fishing trawler; Engines for industrial use		A
8408.90.90	--- Other	10.0%	B8
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
8409.10.00	- For aircraft engines		A
	- Other:		
	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	--- For engines of industrial use and of fishing trawler		A
8409.91.90	--- Other	15.0%	B15
	-- Other:		
8409.99.10	--- For engines of industrial use and of fishing trawler		A
8409.99.90	--- Other	5.0%	B5
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
	- Hydraulic turbines and water wheels:		
8410.11.00	-- Of a power not exceeding 1,000 kW		A
8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW		A
8410.13.00	-- Of a power exceeding 10,000 kW		A
8410.90.00	- Parts, including regulators		A
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
	- Turbo-jets:		
8411.11.00	-- Of a thrust not exceeding 25 kN		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8411.12.00	-- Of a thrust exceeding 25 kN		A
	- Turbo-propellers:		
8411.21.00	-- Of a power not exceeding 1,100 kW		A
8411.22.00	-- Of a power exceeding 1,100 kW		A
	- Other gas turbines:		
8411.81.00	-- Of a power not exceeding 5,000 kW		A
8411.82.00	-- Of a power exceeding 5,000 kW		A
	- Parts:		
8411.91.00	-- Of turbo-jets or turbo-propellers		A
8411.99.00	-- Other		A
84.12	Other engines and motors.		
	- Reaction engines other than turbo-jets:		
8412.10.10	--- For aircraft		A
8412.10.90	--- Other		A
	- Hydraulic power engines and motors:		
8412.21.00	-- Linear acting (cylinders)		A
8412.29.00	-- Other		A
	- Pneumatic power engines and motors:		
8412.31.00	-- Linear acting (cylinders)		A
8412.39.00	-- Other		A
8412.80.00	- Other		A
	- Parts:		
8412.90.10	--- For aircraft engines		A
8412.90.90	--- Other		A
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		A
8413.19.00	-- Other		A
8413.20.00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19		X
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10.0%	B8
8413.40.00	- Concrete pumps		A
8413.50.00	- Reciprocating positive displacement pumps		A
8413.60.00	- Rotary positive displacement pumps		A
8413.70.00	- Other centrifugal pumps		A
	- Other pumps; liquid elevators:		
8413.81.00	-- Pumps		A
8413.82.00	-- Liquid elevators, nes		A
	- Parts:		
8413.91.00	-- Of pumps		A
8413.92.00	-- Of liquid elevators	5.0%	B5
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.		
8414.10.00	- Vacuum pumps		A
8414.20.00	- Hand-or foot-operated air pumps		X
	- Compressors of a kind used in refrigerating equipment:		
8414.30.10	--- Industrial type		A
8414.30.90	--- Other	10.0%	B8
8414.40.00	- Air compressors mounted on a wheeled chassis for towing		A
	- Fans:		
8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		X
	-- Other:		
8414.59.10	--- Ventilation exhaust fan with blade rotating diameter of 24 " or more		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8414.59.20	--- Laminar air flow equipment, industrial type		A
8414.59.90	--- Other		X
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm		X
8414.70.00	- Gas-tight biological safety cabinets	28.0%	B18
	- Other:		
8414.80.10	--- Air compressors		A
8414.80.20	--- Industrial blower; Blowers for use in pisciculture and in tea industries		A
8414.80.30	--- Pumps and compressors	5.0%	B5
	--- Compressors of a kind used in Air conditioner:		
8414.80.41	---- Industrial type		A
8414.80.49	---- Other	10.0%	B8
8414.80.90	--- Other	28.0%	B15
	- Parts:		
8414.90.10	--- Of fan	85.6%	B18
8414.90.20	--- Of compressor	10.0%	B8
8414.90.90	--- Other	10.0%	B8
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”:		
8415.10.10	--- Requiring more than 3,00,000 BTU or equivalent		A
8415.10.20	--- Requiring exceeding 90,000 BTU but not exceeding 3,00,000 BTU	28.0%	B15
8415.10.90	--- Other		X
	- Of a kind used for persons, in motor vehicles:		
8415.20.10	--- Air conditioning machine requiring more than 2,00,000 BTU or equivalent of a kind used for persons, in motor vehicles		A
8415.20.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	28.0%	B15
8415.20.90	--- Other		X
	- Other:		
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
8415.81.10	--- Requiring more than 3,00,000 BTU or equivalent		A
8415.81.20	--- Air handling unit or HVAC system requiring more than 2,00,000 BTU or equivalent		A
8415.81.30	--- Requiring exceeding 90,000 BTU but not exceeding 3,00,000 BTU	28.0%	B15
8415.81.90	--- Other		X
	-- Other, incorporating a refrigerating unit:		
8415.82.10	--- requiring more than 3,00,000 BTU or equivalent		A
8415.82.20	--- Air handling unit or HVAC system requiring more than 2,00,000 BTU or equivalent		A
8415.82.30	--- requiring exceeding 90,000 BTU but not exceeding 3,00,000 BTU	28.0%	B15
8415.82.90	--- Other		X
	-- Not incorporating a refrigerating unit:		
8415.83.10	--- For textile requiring more than 2,00,000 BTU or equivalent		A
8415.83.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	28.0%	B15
8415.83.30	--- Stability/Humidity chamber for pharmaceutical industries		A
8415.83.90	--- Other		X
	- Parts:		
8415.90.10	--- Indoor or outdoor unit		X
8415.90.90	--- Other	104.8%	B18
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.10.00	- Furnace burners for liquid fuel		A
8416.20.00	- Other furnace burners, including combination burners		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		A
8416.90.00	- Parts		A
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals		A
8417.20.00	- Bakery ovens, including biscuit ovens		A
8417.80.00	- Other		A
8417.90.00	- Parts		A
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15		
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof.		X
	- Refrigerators, household type:		
8418.21.00	-- Compression-type		X
8418.29.00	-- Other		X
8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity		X
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity		X
8418.50.00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:		X
	- Other refrigerating or freezing equipment; heat pumps:		
	-- Heat pumps other than air conditioning machines of heading 84.15:		
8418.61.10	--- Industrial		A
8418.61.90	--- Other		X
	-- Other:		
8418.69.10	--- Industrial		A
	--- Other:		
8418.69.94	---- Mortuary	66.4%	B18
8418.69.95	---- Special type laboratory refrigerator		A
8418.69.97	---- Chiller having capacity 25 tonnes or above	5.0%	B5
8418.69.99	---- Other		X
	- Parts:		
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment		X
8418.99.00	-- Other	66.4%	B18
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
	- Instantaneous or storage water heaters, non-electric:		
8419.11.00	-- Instantaneous gas water heaters	10.0%	B8
8419.12.00	-- Solar water heaters		A
8419.19.00	-- Other	10.0%	B8
8419.20.00	- Medical, surgical or laboratory sterilises		A
	- Dryers:		
8419.33.00	-- Lyophilisation apparatus, freeze drying units and spray dryers		A
8419.34.00	-- Other, for agricultural products		A
8419.35.00	-- Other, for wood, paper pulp, paper or paperboard		A
8419.39.00	-- Other		A
	- Distilling or rectifying plant:		
8419.40.10	--- Water distillation equipment up to 20 l	10.0%	B8
8419.40.20	--- Solar power operated water distillation plant		A
8419.40.90	--- Other		A
8419.50.00	- Heat exchange units		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8419.60.00	- Machinery for liquefying air or other gases		A
	- Other machinery, plant and equipment:		
8419.81.00	-- For making hot drinks or for cooking or heating food		A
	-- Other:		
8419.89.10	--- Evaporator or condenser or both exceeding 2,00,000 BTU		A
8419.89.90	--- Other		A
8419.90.00	- Parts		A
84.20	Calendering or other rolling machines other than for metals or glass, and cylinders therefore.		
8420.10.00	- Calendering or other rolling machines		A
	- Parts:		
8420.91.00	-- Cylinders		A
8420.99.00	-- Other		A
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
	- Centrifuges, including centrifugal dryers:		
8421.11.00	-- Cream separators		A
8421.12.00	-- Laundry dryer of 1 bhp or more		A
	-- Other:		
8421.19.10	-- For laboratory use and for Industrial use		A
8421.19.90	--- Other		X
	- Filtering or purifying machinery and apparatus for liquids:		
	-- For filtering or purifying water:		
8421.21.10	--- Sterilisers for laboratory use		A
8421.21.20	--- Domestic type water purifying apparatus/machine	15.0%	B15
	--- Other:		
8421.21.91	---- Filtering or purifying machinery and apparatus to be used with swimming pools	10.0%	B8
8421.21.92	---- Water purifying machine (industrial type)		A
8421.21.93	---- Effluent (waste water) Treatment Plant		A
8421.21.94	---- Carbon filter, filter housing, diffuser	28.0%	B15
8421.21.95	---- Sewage treatment plant (STP)	5.0%	B5
8421.21.99	---- Other		X
8421.22.00	-- For filtering or purifying beverages other than water	5.0%	B5
8421.23.00	-- Oil or petrol-filters for internal combustion engines		X
	-- Other:		
8421.29.10	--- Cartridge/Membrane filter		X
8421.29.20	--- Haemodialyser (Artificial Kidney)		A
8421.29.30	--- Dialysis filter		A
8421.29.40	--- TFF (Tangential flow filtration) System		A
8421.29.90	--- Other		X
	- Filtering or purifying machinery and apparatus for gases:		
8421.31.00	-- Intake air filters for internal combustion engines		X
	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.		
8421.32.10	--- Catalytic converter	5.0%	B5
8421.32.20	--- Particulate filter for compression-ignition internal combustion engines	5.0%	B5
8421.32.90	--- Other		X
	-- Other:		
8421.39.20	--- Industrial filter for air or other gases; Overhead travelling cleaner, dust extractor or cyclone of industrial type		A
8421.39.30	--- Leucocyte filter		A
8421.39.90	--- Other	28.0%	B15
	- Parts:		
8421.91.00	-- Of centrifuges, including centrifugal dryers		A
	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8421.99.10	--- Filter housing, thread cap/plate, sealing plate for filtering liquids		A
8421.99.90	--- Other		A
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers, machinery for capsuling bottles, jars, tubes and similar containers, other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
	- Dish washing machines:		
8422.11.00	-- Of the household type	5.0%	B5
8422.19.00	-- Other		A
8422.20.00	- Machinery for cleaning or drying bottles or other containers		A
8422.30.00	- 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		A
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)		A
8422.90.00	- Parts		A
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		
	- Personal weighing machines, including baby scales; household scales:		
8423.10.10	--- Neonatal scale with spring	5.0%	B5
8423.10.90	--- Other	10.0%	B8
8423.20.00	- Scales for continuous weighing of goods on conveyors		A
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		A
	- Other weighing machinery:		
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	10.0%	B8
	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		
8423.82.10	--- Weighing capacity exceeding 200 kg		A
8423.82.90	--- Other	10.0%	B8
8423.89.00	-- Other		A
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery		A
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
8424.10.00	- Fire extinguishers, whether or not charged		A
	- Spray guns and similar appliances:		
8424.20.10	--- Of industrial use		A
8424.20.20	--- Metered valves for inhaler	5.0%	B5
8424.20.30	--- Sprinkler system and equipments		A
8424.20.90	--- Other	10.0%	B8
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines		A
	- Agricultural or horticultural sprayers:		
	-- Portable sprayers:		
8424.41.10	--- Hand-operated sprayers for agricultural use		A
8424.41.90	--- Other		A
8424.49.00	-- Other		A
	- Other appliances:		
8424.82.00	-- Agricultural or horticultural		A
8424.89.00	-- Other		A
8424.90.00	- Parts		A
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11.00	-- Powered by electric motor		A
8425.19.00	-- Other		A
	- Winches; capstans:		
8425.31.00	-- Powered by electric motor		A
8425.39.00	-- Other		A
	- Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	-- Built-in jacking systems of a type used in garages		A
8425.42.00	-- Other jacks and hoists, hydraulic	5.0%	B8
8425.49.00	-- Other	10.0%	B8
84.26	Ships' derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.		
	- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	-- Overhead travelling cranes on fixed support		A
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers		A
8426.19.00	-- Other		A
8426.20.00	- Tower cranes		A
8426.30.00	- Portal or pedestal jib cranes		A
	- Other machinery, self- propelled:		
	-- On tyres:		
8426.41.10	--- Works trucks fitted with crane	28.0%	B15
8426.41.90	--- Other		A
8426.49.00	-- Other		A
	- Other machinery:		
8426.91.00	-- Designed for mounting on road vehicles		A
8426.99.00	-- Other		A
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		
8427.10.00	- Self-propelled trucks powered by an electric motor		A
8427.20.00	- Other self-propelled trucks		A
8427.90.00	- Other trucks	10.0%	B8
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
8428.10.00	- Lifts and skip hoists	15.0%	B15
8428.20.00	- Pneumatic elevators and conveyors		A
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	-- Specially designed for underground use		A
8428.32.00	-- Other, bucket type		A
8428.33.00	-- Other, belt type		A
8428.39.00	-- Other		A
8428.40.00	- Escalators and moving walkways	15.0%	B15
8428.60.00	- Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars		A
8428.70.00	- Industrial robots		A
8428.90.00	- Other machinery		A
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
	- Bulldozers and angle dozers:		
8429.11.00	-- Track laying		A
8429.19.00	-- Other		A
8429.20.00	- Graders and levellers		A
8429.30.00	- Scrapers		A
8429.40.00	- Tamping machines and road rollers		A
	- Mechanical shovels, excavators and shovel loaders:		
8429.51.00	-- Front-end shovel loaders		A
8429.52.00	-- Machinery with a 360^0 revolving superstructure		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8429.59.00	-- Other		A
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
8430.10.00	- Pile-drivers and pile-extractors		A
8430.20.00	- Snow-ploughs and snow-blowers		A
	- Coal or rock cutters and tunnelling machinery:		
8430.31.00	-- Self-propelled		A
8430.39.00	-- Other		A
	- Other boring or sinking machinery:		
8430.41.00	-- Self-propelled		A
8430.49.00	-- Other		A
8430.50.00	- Other machinery, self-propelled		A
	- Other machinery, not self-propelled:		
	-- Tamping or compacting machinery:		
8430.61.10	--- Sand/Vibro compaction machinery		A
8430.61.20	--- Jet/Cement grouting machinery		A
8430.61.30	--- Soil anchoring/Grouting apparatus		A
8430.61.90	--- Other		A
8430.69.00	-- Other		A
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
8431.10.00	- Of machinery of heading 84.25		A
8431.20.00	- Of machinery of heading 84.27		A
	- Of machinery of heading 84.28:		
8431.31.00	-- Of lifts, skip hoists or escalators		A
8431.39.00	-- Other		A
	- Of machinery of heading 84.26, 84.29 or 84.30:		
8431.41.00	-- Buckets, shovels, grabs and grips		A
8431.42.00	-- Bulldozer or angle dozer blades		A
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		A
8431.49.00	-- Other		A
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
8432.10.00	- Ploughs		A
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	-- Disc Harrows		A
8432.29.00	-- Other		A
	- Seeders, planters and transplanters:		
8432.31.00	-- No-till direct seeders, planters and transplanters		A
8432.39.00	-- Other		A
	- Manure spreaders and fertiliser distributors:		
8432.41.00	-- Manure spreaders		A
8432.42.00	-- Fertiliser distributors		A
8432.80.00	- Other machinery		A
8432.90.00	- Parts		A
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
	- Mowers for lawns, parks or sports-grounds:		
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	5.0%	B5
8433.19.00	-- Other	5.0%	B5
8433.20.00	- Other mowers, including cutter bars for tractor mounting		A
8433.30.00	- Other haymaking machinery		A
8433.40.00	- Straw or fodder balers, including pick-up balers		A
	- Other harvesting machinery; threshing machinery:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8433.51.00	-- Combine harvester-threshers		A
8433.52.00	-- Other threshing machinery		A
8433.53.00	-- Root or tuber harvesting machines		A
	-- Other:		
8433.59.10	--- Harvesting machinery		A
8433.59.90	--- Other		A
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		A
8433.90.00	- Parts		A
84.34	Milking machines and dairy machinery.		
8434.10.00	- Milking machines		A
8434.20.00	- Dairy machinery		A
8434.90.00	- Parts		A
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
8435.10.00	- Machinery		A
8435.90.00	- Parts		A
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
8436.10.00	- Machinery for preparing animal feeding stuffs		A
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	-- Poultry incubators and brooders		A
8436.29.00	-- Other		A
8436.80.00	- Other machinery		A
	- Parts:		
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders		A
8436.99.00	-- Other		A
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		A
	- Other machinery:		
8437.80.10	--- Rice huller and Rice/wheat crusher	15.0%	B15
8437.80.90	--- Other		A
	- Parts:		
8437.90.10	--- For Rice huller and wheat crusher	10.0%	B8
8437.90.90	--- Other		A
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.		
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		A
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate		A
8438.30.00	- Machinery for sugar manufacture		A
8438.40.00	- Brewery machinery		A
8438.50.00	- Machinery for the preparation of meat or poultry		A
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables		A
8438.80.00	- Other machinery		A
8438.90.00	- Parts		A
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
8439.10.00	- Machinery for making pulp of fibrous cellulosic material		A
8439.20.00	- Machinery for making paper or paperboard		A
8439.30.00	- Machinery for finishing paper or paperboard		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Parts:		
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material		A
8439.99.00	-- Other		A
84.40	Book-binding machinery, including book-sewing machines.		
8440.10.00	- Machinery		A
8440.90.00	- Parts		A
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
8441.10.00	- Cutting machines		A
8441.20.00	- Machines for making bags, sacks or envelopes		A
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		A
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard		A
8441.80.00	- Other machinery		A
8441.90.00	- Parts		A
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
8442.30.00	- Machinery, apparatus and equipment		A
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment		A
	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442.50.10	--- Printing type	10.0%	B8
8442.50.20	--- Printing plates	10.0%	B8
8442.50.90	--- Other		A
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
8443.11.00	-- Offset printing machinery, reel-fed		A
8443.12.00	-- 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)		A
8443.13.00	-- Other offset printing machinery		A
8443.14.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing		A
8443.15.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing		A
8443.16.00	-- Flexographic printing machinery		A
8443.17.00	-- Gravure printing machinery		A
8443.19.00	-- Other		A
	- Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	-- 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	5.0%	B5
	-- Other, capable of connecting to an automatic data processing machine or to a network:		
8443.32.10	--- Computer printer	5.0%	B5
8443.32.90	--- Other		A
	-- Other:		
8443.39.10	--- Inkjet printer		A
	--- Other:		
8443.39.91	---- Copying machines and facsimile machines	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8443.39.99	---- Other		A
	- Parts and accessories:		
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 84.42		A
	-- Other:		
8443.99.10	--- Toner cartridge/Inkjet cartridge for Computer Printer	5.0%	B5
8443.99.20	--- Other parts for Computer Printer	5.0%	B5
8443.99.90	--- Other	10.0%	B8
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.		A
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.		
	- Machines for preparing textile fibres:		
8445.11.00	-- Carding machines		A
8445.12.00	-- Combing machines		A
8445.13.00	-- Drawing or roving machines		A
8445.19.00	-- Other		A
8445.20.00	- Textile spinning machines		A
8445.30.00	- Textile doubling or twisting machines		A
8445.40.00	- Textile winding (including weft-winding) or reeling machines		A
8445.90.00	- Other		A
84.46	Weaving machines (looms).		
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm		A
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	-- Power looms		A
8446.29.00	-- Other		A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type		A
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
	- Circular knitting machines:		
8447.11.00	-- With cylinder diameter not exceeding 165 mm		A
8447.12.00	-- With cylinder diameter exceeding 165 mm		A
8447.20.00	- Flat knitting machines; stitch-bonding machines		A
8447.90.00	- Other		A
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).		
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith		A
8448.19.00	-- Other		A
	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery:		
8448.20.10	--- Jute pin, jute staves	15.0%	B15
8448.20.90	--- Other		A
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31.00	-- Card clothing		A
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing		A
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers		A
8448.39.00	-- Other		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
	-- Reeds for looms, healds and heald-frames:		
8448.42.10	--- Reeds and wire healds	5.0%	B5
8448.42.90	--- Other		A
8448.49.00	-- Other		A
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51.00	-- Sinkers, needles and other articles used in forming stitches		A
8448.59.00	-- Other		A
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.		A
84.50	Household or laundry-type washing machines, including machines which both wash and dry.		
	- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	-- Fully-automatic machines		X
8450.12.00	-- Other machines, with built-in centrifugal drier		X
8450.19.00	-- Other		X
	- Machines, each of a dry linen capacity exceeding 10 kg:		
8450.20.10	--- Household type washing machine capacity not exceeding 18 kg		X
8450.20.90	--- Other		A
8450.90.00	- Parts		A
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
8451.10.00	- Dry-cleaning machines		A
	- Drying machines:		
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	5.0%	B5
8451.29.00	-- Other		A
8451.30.00	- Ironing machines and presses (including fusing presses)		A
8451.40.00	- Washing, bleaching or dyeing machines		A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		A
8451.80.00	- Other machinery		A
8451.90.00	- Parts		A
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
8452.10.00	- Sewing machines of the household type	10.0%	B8
	- Other sewing machines:		
8452.21.00	-- Automatic units		A
	-- Other:		
8452.29.10	--- Non-electric	10.0%	B8
8452.29.90	--- Other		A
8452.30.00	- Sewing machine needles		A
	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:		
8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	5.0%	B5
8452.90.90	--- Other parts of sewing machines		A
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather		A
8453.20.00	- Machinery for making or repairing footwear		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8453.80.00	- Other machinery		A
8453.90.00	- Parts		A
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
8454.10.00	- Converters		A
8454.20.00	- Ingot moulds and ladles		A
8454.30.00	- Casting machines		A
8454.90.00	- Parts		A
84.55	Metal-rolling mills and rolls therefore		
8455.10.00	- Tube mills		A
	- Other rolling mills:		
8455.21.00	-- Hot or combination hot and cold		A
8455.22.00	-- Cold		A
8455.30.00	- Rolls for rolling mills		A
8455.90.00	- Other parts		A
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines		
	- Operated by laser or other light or photon beam processes:		
8456.11.00	-- Operated by laser		A
8456.12.00	-- Operated by other light or photon beam processes		A
8456.20.00	- Operated by ultra-sonic processes		A
8456.30.00	- Operated by electro-discharge processes		A
8456.40.00	- Operated by plasma arc processes		A
8456.50.00	- Water-jet cutting machines		A
8456.90.00	- Other		A
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
8457.10.00	- Machining centres		A
8457.20.00	- Unit construction machines (single station)		A
8457.30.00	- Multi-station transfer machines		A
84.58	Lathes (including turning centres) for removing metal.		
	- Horizontal lathes:		
8458.11.00	-- Numerically controlled		A
8458.19.00	-- Other		A
	- Other lathes:		
8458.91.00	-- Numerically controlled		A
8458.99.00	-- Other		A
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.		
8459.10.00	- Way-type unit head machines		A
	- Other drilling machines:		
8459.21.00	-- Numerically controlled		A
8459.29.00	-- Other		A
	- Other boring-milling machines:		
8459.31.00	-- Numerically controlled		A
8459.39.00	-- Other		A
	- Other boring machines:		
8459.41.00	-- Numerically controlled		A
8459.49.00	-- Other		A
	- Milling machines, knee-type:		
8459.51.00	-- Numerically controlled		A
8459.59.00	-- Other		A
	- Other milling machines:		
8459.61.00	-- Numerically controlled		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8459.69.00	-- Other		A
8459.70.00	- Other threading or tapping machines		A
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.		
	- Flat-surface grinding machines:		
8460.12.00	-- Numerically controlled		A
8460.19.00	-- Other		A
	- Other grinding machines:		
8460.22.00	-- Centreless grinding machines, numerically controlled		A
8460.23.00	-- Other cylindrical grinding machines, numerically controlled		A
8460.24.00	-- Other, numerically controlled		A
8460.29.00	-- Other		A
	- Sharpening (tool or cutter grinding) machines:		
8460.31.00	-- Numerically controlled		A
8460.39.00	-- Other		A
8460.40.00	- Honing or lapping machines		A
8460.90.00	- Other		A
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
8461.20.00	- Shaping or slotting machines		A
8461.30.00	- Broaching machines		A
8461.40.00	- Gear cutting, gear grinding or gear finishing machines		A
8461.50.00	- Sawing or cutting-off machines		A
8461.90.00	- Other		A
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw- benches); presses for working metal or metal carbides, not specified above.		
	- Hot forming machines for forging, die forging (including presses) and hot hammers:		
8462.11.00	-- Closed die forging machines		A
8462.19.00	-- Other		A
	- Bending, folding, straightening or flattening machines (including press brakes) for flat products:		
8462.22.00	-- Profile forming machines		A
8462.23.00	-- Numerically controlled press brakes		A
8462.24.00	-- Numerically controlled panel benders		A
8462.25.00	-- Numerically controlled roll forming machines		A
8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines		A
8462.29.00	-- Other		A
	- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:		
8462.32.00	-- Slitting lines and cut-to-length lines		A
8462.33.00	-- Numerically controlled shearing machines		A
8462.39.00	-- Other		A
	- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:		
8462.42.00	-- Numerically controlled		A
8462.49.00	-- Other		A
	- Machines for working tube, pipe, hollow section and bar (excluding presses):		
8462.51.00	-- Numerically controlled		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8462.59.00	-- Other		A
	- Cold metal working presses:		
8462.61.00	-- Hydraulic presses		A
8462.62.00	-- Mechanical presses		A
8462.63.00	-- Servo-presses		A
8462.69.00	-- Other		A
8462.90.00	- Other		A
84.63	Other machine-tools for working metal or cermets, without removing material.		
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like		A
8463.20.00	- Thread rolling machines		A
8463.30.00	- Machines for working wire		A
8463.90.00	- Other		A
84.64	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.		
8464.10.00	- Sawing machines		A
8464.20.00	- Grinding or polishing machines		A
8464.90.00	- Other		A
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations		A
8465.20.00	- Machining centres		A
	- Other:		
8465.91.00	-- Sawing machines		A
8465.92.00	-- Planing, milling or moulding (by cutting) machines		A
8465.93.00	-- Grinding, sanding or polishing machines		A
8465.94.00	-- Bending or assembling machines		A
8465.95.00	-- Drilling or morticing machine		A
8465.96.00	-- Splitting, slicing or paring machines		A
8465.99.00	-- Other		A
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.		
8466.10.00	- Tool holders and self-opening dieheads		A
8466.20.00	- Work holders		A
8466.30.00	- Dividing heads and other special attachments for machines		A
	- Other:		
8466.91.00	-- For machines of heading 84.64		A
8466.92.00	-- For machines of heading 84.65		A
8466.93.00	-- For machines of headings 84.56 to 84.61		A
8466.94.00	-- For machines of heading 84.62 or 84.63		A
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
	- Pneumatic:		
8467.11.00	-- Rotary type (including combined rotary-percussion)	10.0%	B8
8467.19.00	-- Other	10.0%	B8
	- With self-contained electric motor:		
8467.21.00	-- Drills of all kinds		A
8467.22.00	-- Saws		A
8467.29.00	-- Other		A
	- Other tools:		
8467.81.00	-- Chain saws	10.0%	B8
8467.89.00	-- Other		A
	- Parts:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8467.91.00	-- Of chain saws		A
8467.92.00	-- Of pneumatic tools	10.0%	B8
8467.99.00	-- Other		A
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading. 85.15; gas-operated surface tempering machines and appliances		
8468.10.00	- Hand-held blow pipes		A
8468.20.00	- Other gas-operated machinery and apparatus		A
8468.80.00	- Other machinery and apparatus		A
8468.90.00	- Parts		A
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers.		
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10.0%	B8
	- Other electronic calculating machines:		
8470.21.00	-- Incorporating a printing device	10.0%	B8
8470.29.00	-- Other	10.0%	B8
8470.30.00	- Other calculating machines	10.0%	B8
8470.50.00	- Cash registers	10.0%	B8
8470.90.00	- Other	10.0%	B8
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included		
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	10.0%	B8
	- Other automatic data processing machines:		
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5.0%	B5
8471.49.00	-- Other, presented in the form of systems	5.0%	B5
8471.50.00	- 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	5.0%	B5
	- Input or output units, whether or not containing storage units in the same housing:		
8471.60.10	--- Finger print scanner/Biometric scanner	5.0%	B5
8471.60.90	--- Other	5.0%	B5
8471.70.00	- Storage units	5.0%	B5
8471.80.00	- Other units of automatic data processing machines	5.0%	B5
8471.90.00	- Other	5.0%	B5
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
8472.10.00	- Duplicating machines	10.0%	B8
8472.30.00	- Machines for sorting or folding mail of for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10.0%	B8
	- Other:		
8472.90.10	--- Automated teller machine (ATM)	5.0%	B5
8472.90.90	--- Other	10.0%	B8
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.		
	- Parts and accessories of the machines of heading 84.70:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8473.21.00	-- Of the electronic calculating machines of sub-heading 8470.10, 8470.21 or 8470.29	10.0%	B8
8473.29.00	-- Other	10.0%	B8
8473.30.00	- Parts and accessories of the machines of heading 84.71	5.0%	B5
8473.40.00	- Parts and accessories of the machines of heading 84.72	10.0%	B8
8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	10.0%	B8
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
8474.10.00	- Sorting, screening, separating or washing machines		A
8474.20.00	- Crushing or grinding machines		A
	- Mixing or kneading machines:		
8474.31.00	-- Concrete or mortar mixers		A
8474.32.00	-- Machines for mixing mineral substances with bitumen		A
8474.39.00	-- Other		A
8474.80.00	- Other machinery		A
8474.90.00	- Parts		A
84.75	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.		
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes		A
	- Machines for manufacturing or hot working glass or glassware:		
8475.21.00	-- Machines for making optical fibres and preforms thereof		A
8475.29.00	-- Other		A
8475.90.00	- Parts		A
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.		
	- Automatic beverage-vending machines:		
8476.21.00	-- Incorporating heating or refrigerating devices	10.0%	B8
8476.29.00	-- Other	10.0%	B8
	- Other machines:		
8476.81.00	-- Incorporating heating or refrigerating devices	10.0%	B8
8476.89.00	-- Other	10.0%	B8
8476.90.00	- Parts	10.0%	B8
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
8477.10.00	- Injection-moulding machines		A
8477.20.00	- Extruders		A
8477.30.00	- Blow moulding machines		A
8477.40.00	- Vacuum moulding machines and other thermoforming machines		A
	- Other machinery for moulding or otherwise forming:		
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		A
8477.59.00	-- Other		A
8477.80.00	- Other machinery		A
8477.90.00	- Parts		A
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
8478.10.00	- Machinery	10.0%	B8
8478.90.00	- Parts	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
8479.10.00	- Machinery for public works, building or the like		A
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils		A
8479.30.00	- 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		A
8479.40.00	- Rope or cable-making machines		A
8479.50.00	- Industrial robots, not elsewhere specified or included		A
8479.60.00	- Evaporative air coolers		X
	- Passenger boarding bridges:		
8479.71.00	-- Of a kind used in airports		A
8479.79.00	-- Other		A
	- Other machines and mechanical appliances:		
8479.81.00	-- For treating metal, including electric wire coil-winders		A
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		A
8479.83.00	-- Cold isostatic presses		A
8479.89.00	-- Other		A
8479.90.00	- Parts		A
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.10.00	- Moulding boxes for metal foundry		A
8480.20.00	- Mould bases		A
8480.30.00	- Moulding patterns		A
	- Moulds for metal or metal carbides:		
8480.41.00	-- Injection or compression types		A
8480.49.00	-- Other		A
8480.50.00	- Moulds for glass		A
8480.60.00	- Moulds for mineral materials		A
	- Moulds for rubber or plastics:		
8480.71.00	-- Injection or compression types		A
8480.79.00	-- Other		A
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
	- Pressure-reducing valves:		
	--- Inner diameter not exceeding 1 inch:		
8481.10.11	---- Pressure regulator/valve for LPG	5.0%	B5
8481.10.19	---- Other	28.0%	B15
8481.10.90	--- Other		A
	- Valves for oleohydraulic or pneumatic transmissions:		
8481.20.10	--- Inner diameter not exceeding 1 inch		X
8481.20.90	--- Other		A
	- Check (non return) valves:		
	--- Inner diameter not exceeding 1 inch:		
8481.30.11	---- For LPG filling plant	10.0%	B8
8481.30.19	---- Other	28.0%	B15
8481.30.90	--- Other		A
	- Safety or relief valves:		
	--- Inner diameter not exceeding 1 inch:		
8481.40.11	---- Safety or relief valve for LPG	5.0%	B5
8481.40.19	---- Other	28.0%	B15
8481.40.90	--- Other		A
	- Other appliances:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8481.80.10	--- Inner-tube valves for motorized or non-motorized vehicles	5.0%	B5
	--- Inner diameter not exceeding 1 inch:		
8481.80.21	---- Hand diaphragm valve	10.0%	B8
8481.80.29	---- Other	28.0%	B15
8481.80.90	--- Other	10.0%	B8
	- Parts:		
8481.90.10	--- Of taps and cocks	28.0%	B15
8481.90.90	--- Other		A
84.82	Ball or roller bearings.		
8482.10.00	- Ball bearings	10.0%	B8
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	10.0%	B8
8482.30.00	- Spherical roller bearings	10.0%	B8
8482.40.00	- Needle roller bearings, including cage and needle roller assemblies	10.0%	B8
8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies	10.0%	B8
8482.80.00	- Other, including combined ball/roller bearing	28.0%	B15
	- Parts:		
8482.91.00	-- Balls, needles and rollers	5.0%	B5
8482.99.00	-- Other	5.0%	B5
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts 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).		
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	10.0%	B8
8483.20.00	- Bearing housings, incorporating ball or roller bearings		A
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		A
8483.40.00	- 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		A
8483.50.00	- Flywheels and pulleys, including pulley blocks		A
8483.60.00	- Clutches and shaft couplings (including universal joints)		A
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts		A
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.		
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		A
8484.20.00	- Mechanical seals		A
8484.90.00	- Other		A
84.85	Machines for additive manufacturing.		
8485.10.00	- By metal deposit		A
8485.20.00	- By plastics or rubber deposit		A
8485.30.00	- By plaster, cement, ceramics or glass deposit		A
8485.80.00	- Other		A
8485.90.00	- Parts		A
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.		
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers		A
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		A
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays		A
8486.40.00	- Machines and apparatus specified in Note 11 (C) to this Chapter	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8486.90.00	- Parts and accessories		A
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
8487.10.00	- Ships' or boats' propellers and blades therefor	10.0%	B8
8487.90.00	- Other	10.0%	B8
85.01	Electric motors and generators (excluding generating sets).		
	- Motors of an output not exceeding 37.5 W:		
8501.10.10	--- Fan motor fitted with revolving mechanism	15.0%	B15
8501.10.90	--- Other	15.0%	B15
	- Universal AC/DC motors of an output exceeding 37.5 W:		
8501.20.10	--- Fan motor fitted with revolving mechanism	10.0%	B8
	--- Other:		
8501.20.91	---- Of an output exceeding 37.5 W but not exceeding 750 W	15.0%	B15
8501.20.99	---- Other	10.0%	B8
	- Other DC motors; DC generators, other than photovoltaic generators:		
8501.31.00	-- Of a output not exceeding 1200 W	15.0%	B15
8501.32.00	-- Of an output exceeding 1200 W but not exceeding 75 kW		A
8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW		A
8501.34.00	-- Of an output exceeding 375 kW		A
	- Other AC motors, single-phase:		
8501.40.10	--- Of an output not exceeding 750 W	15.0%	B15
8501.40.20	--- Of an output exceeding 750 W but not exceeding 75 kW		A
8501.40.90	--- Of an output exceeding 75 kW		A
	- Other AC motors, multi-phase:		
8501.51.00	-- Of an output not exceeding 750 W	15.0%	B15
8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 kW		A
8501.53.00	-- Of an output exceeding 75 kW		A
	- AC generators (alternators), other than photovoltaic generators:		
8501.61.00	-- Of an output not exceeding 75 kVA		A
8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		A
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA		A
8501.64.00	-- Of an output exceeding 750 kVA		A
	- Photovoltaic DC generators:		
8501.71.00	-- Of an output not exceeding 50 W		A
	-- Of an output exceeding 50 W:		
8501.72.10	--- Of an output exceeding 50 W not exceeding 750 W		A
8501.72.20	--- Of an output exceeding 750 W not exceeding 75 kW		A
8501.72.30	--- Of an output exceeding 75 kW not exceeding 375 kW		A
8501.72.40	--- Of an output exceeding 375 kW		A
	- Photovoltaic AC generators:		
8501.80.10	--- Of an output not exceeding 75 kVA		A
8501.80.20	--- Of an output exceeding 75 kVA but not exceeding 375 kVA		A
8501.80.30	--- Of an output exceeding 375 kVA but not exceeding 750 kVA		A
8501.80.90	--- Of an output exceeding 750 kVA		A
85.02	Electric generating sets and rotary converters.		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	-- Of an output not exceeding 75 kVA:		A
8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 KVA		A
8502.13.00	-- Of an output exceeding 375 kVA		A
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines		A
	- Other generating sets:		
8502.31.00	-- Wind-powered		A
8502.39.00	-- Other		A
8502.40.00	- Electric rotary converters		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
8503.00.10	--- parts of Photovoltaic generators		A
8503.00.20	--- parts of other generator		A
8503.00.30	--- Rotor/Motor bush/Casing for electric motors		A
	--- Other:		
8503.00.91	---- Stator with winding wire	15.0%	B15
8503.00.92	---- Stator without winding wire		A
8503.00.93	---- Other parts of motor	15.0%	B15
8503.00.99	---- Other		A
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.10.00	- Ballasts for discharge lamps or tubes		X
	- Liquid dielectric transformers:		
8504.21.00	-- Having a power handling capacity not exceeding 650 kVA		X
	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:		
8504.22.10	--- Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA		X
8504.22.90	--- Having a power handling capacity exceeding 1,000 kVA but not exceeding 10,000 kVA	10.0%	B8
	-- Having a power handling capacity exceeding 10,000 kVA:		
8504.23.10	--- Handling capacity exceeding 120,000 kVA		A
8504.23.90	--- Other	10.0%	B8
	- Other transformers:		
8504.31.00	-- Having a power handling capacity not exceeding 1 kVA	10.0%	B8
8504.32.00	-- Having a power handling capacity exceeding 1 kVA but not exceding 16 kVA		X
8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		X
8504.34.00	-- Having a power handling capacity exceeding 500 kVA	28.0%	B15
	- Static converters:		
8504.40.10	--- Mobile and other battery charger (less than 10 VA)	28.0%	B15
8504.40.20	--- UPS/IPS (capacity upto 2,000 VA)	15.0%	B15
8504.40.30	--- Voltage stabilizer (capacity upto 2,000 VA)	15.0%	B15
8504.40.40	--- Solar Inverter		A
8504.40.90	--- Other	10.0%	B8
8504.50.00	- Other inductors		A
	- Parts:		
8504.90.10	--- Tap changer	5.0%	B5
8504.90.20	--- Formed core		X
8504.90.30	--- Parts of static converter	10.0%	B8
8504.90.90	--- Other	28.0%	B15
85.05	Electro-magnets; permanent magnets, and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11.00	-- Of metal		A
8505.19.00	-- Other		A
8505.20.00	- Electro-magnetic couplings, clutches and brakes		A
8505.90.00	- Other, including parts		A
85.06	Primary cells and primary batteries.		
8506.10.00	- Manganese dioxide	53.6%	B15
8506.30.00	- Mercuric oxide	53.6%	B15
8506.40.00	- Silver oxide	53.6%	B15
8506.50.00	- Lithium		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Air-zinc:		
8506.60.10	--- For hearing aid	29.6%	B5
8506.60.90	--- Other		X
8506.80.00	- Other primary cells and primary batteries		X
	- parts:		
8506.90.10	--- Separator	10.0%	B8
8506.90.90	--- Other	10.0%	B8
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.10.00	- Lead-acid, of a kind used for starting piston engines		X
	- Other lead-acid accumulators:		
8507.20.10	--- Sealed (capacity 85 amp or less)	28.0%	B15
8507.20.90	--- Other		X
8507.30.00	- Nickel-cadmium		X
8507.50.00	- Nickel-metal hydride		X
8507.60.00	- Lithium-ion		X
	- Other:		
8507.80.10	--- Power bank for charging mobile phone	10.0%	B8
8507.80.90	--- Other		X
	- Parts:		
8507.90.10	--- Separator	53.6%	B8
8507.90.90	--- Other	10.0%	B8
85.08	Vacuum cleaners.		
	- With self-contained electric motor:		
8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		X
8508.19.00	-- Other		X
	- Other vacuum cleaners:		
8508.60.10	--- Industrial type	5.0%	B5
8508.60.90	--- Other		X
8508.70.00	- Parts	28.0%	B15
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors		X
8509.80.00	- Other appliances	28.0%	B15
8509.90.00	- Parts	10.0%	B8
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
8510.10.00	- Shavers	53.6%	B18
8510.20.00	- Hair clippers	53.6%	B18
8510.30.00	- Hair-removing appliances	53.6%	B18
8510.90.00	- Parts	10.0%	B8
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	- Sparking plugs:		
8511.10.10	--- Sparking plug used for exclusively in aircraft and helicopter engine		A
8511.10.90	--- Other	10.0%	B8
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10.0%	B8
8511.30.00	- Distributors; ignition coils	10.0%	B8
8511.40.00	- Starter motors and dual purpose starter-generators	10.0%	B8
8511.50.00	- Other generators	10.0%	B8
8511.80.00	- Other equipment	10.0%	B8
8511.90.00	- Parts	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
85.12	Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
8512.10.00	- Lighting or visual signaling equipment of a kind used on bicycle	10.0%	B8
8512.20.00	- Other lighting or visual signaling equipment	10.0%	B8
8512.30.00	- Sound signaling equipment	10.0%	B8
8512.40.00	- Windscreen wipers, defrosters and demisters	10.0%	B8
8512.90.00	- Parts	10.0%	B8
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
	- Lamps:		
8513.10.10	--- Solar powered lantern/lamps having no provision for electrical power		A
8513.10.90	--- Other lamps		X
	- Parts:		
8513.90.10	--- Parts of solar powered lantern/lamps having no provision for electrical power	10.0%	B8
8513.90.90	--- Other	10.0%	B8
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
	- Resistance heated furnaces and ovens:		
8514.11.00	-- Hot isostatic presses		A
8514.19.00	-- Other		A
8514.20.00	- Furnaces and ovens functioning by Induction or dielectric loss		A
	- Other furnaces and ovens:		
8514.31.00	-- Electron beam furnaces		A
8514.32.00	-- Plasma and vacuum arc furnaces		A
8514.39.00	-- Other		A
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss		A
8514.90.00	- Parts		A
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
	- Brazing or soldering machines and apparatus:		
8515.11.00	-- Soldering iron and guns		A
8515.19.00	-- Other		A
	- Machines and apparatus for resistance welding of metal:		
8515.21.00	-- Fully or partly automatic		A
8515.29.00	-- Other		A
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31.00	-- Fully or partly automatic		A
8515.39.00	-- Other		A
8515.80.00	- Other machines and apparatus		A
8515.90.00	- Parts		A
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	- Electric instantaneous or storage water heaters and immersion heaters:		
8516.10.10	--- Solar water heater with insulated storage tank	10.0%	B8
8516.10.90	--- Other		X
	- Electric space heating apparatus and electric soil heating apparatus:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8516.21.00	-- Storage heating radiators	10.0%	B8
8516.29.00	-- Other	10.0%	B8
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	-- Hair dryers		X
8516.32.00	-- Other hair-dressing apparatus	28.0%	B15
8516.33.00	-- Hand-drying apparatus	28.0%	B15
	- Electric smoothing irons:		
8516.40.10	--- Industrial steam Iron		A
8516.40.90	--- Other	28.0%	B15
8516.50.00	- Microwave ovens		X
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		X
	- Other electro-thermic appliances:		
8516.71.00	-- Coffee or tea makers		X
8516.72.00	-- Toasters		X
	-- Other:		
8516.79.10	--- Vaporizer heating machine	25.0%	B15
8516.79.20	--- Mosquito/Insect killing bat		X
8516.79.90	--- Other		X
8516.80.00	- Electric heating resistors	10.0%	B8
8516.90.00	- Parts	10.0%	B8
85.17	Telephone sets, including smartphones and other 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.		
	- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:		
8517.11.00	-- Line telephone sets with cordless handsets		X
8517.13.00	-- Smartphones		X
8517.14.00	-- Other telephones for cellular networks or for other wireless networks	28.0%	B15
8517.18.00	-- Other		X
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61.00	-- Base stations	10.0%	B8
	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
8517.62.10	--- Transmitting and receiving apparatus	10.0%	B8
8517.62.20	--- Telephonic or telegraphic switching apparatus	10.0%	B8
8517.62.30	--- Modem; Ethernet interface card; network switch; hub; router	10.0%	B8
8517.62.40	--- Grandmaster clock; modulator; multiplexer; optical fibre platform;	10.0%	B8
8517.62.50	--- Wi-Fi/Wimax LAN card and access point; Firewall (security hardware)	10.0%	B8
8517.62.60	--- Antenna for base station	10.0%	B8
8517.62.90	--- Other		X
8517.69.00	-- Other		X
	- Parts:		
8517.71.00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10.0%	B8
8517.79.00	-- Other	10.0%	B8
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
8518.10.00	- Microphones and stands therefore		X
	- Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	-- Single loudspeakers, mounted in their enclosures		X
8518.22.00	-- Multiple loudspeakers, mounted int the same enclosures		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8518.29.00	-- Other		X
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		X
8518.40.00	- Audio-frequency electric amplifiers		X
8518.50.00	- Electric sound amplifier sets		X
8518.90.00	- Parts	10.0%	B8
85.19	Sound recording or reproducing apparatus.		
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	53.6%	B15
8519.30.00	- Turntables (record-decks)		X
	- Other apparatus:		
	-- Using magnetic, optical or semiconductor media:		
8519.81.10	--- In CKD condition		X
8519.81.20	--- In CBU condition	53.6%	B15
	-- Other:		
8519.89.10	--- In CKD condition		X
8519.89.20	--- In CBU condition		X
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	- Magnetic tape-type:		
8521.10.10	--- In CKD condition		X
8521.10.20	--- In CBU condition		X
	- Other:		
8521.90.10	--- In CKD condition	53.6%	B15
8521.90.20	--- In CBU condition		X
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.		
8522.10.00	- Pick-up-cartridges	28.0%	B15
	- Other:		
8522.90.10	--- For apparatus of heading 85.19	28.0%	B15
8522.90.20	--- For apparatus of heading 85.21		X
8522.90.90	--- Other	28.0%	B15
85.23	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
	- Magnetic media:		
8523.21.00	-- Cards incorporating a magnetic stripe	25.0%	B15
	-- Other:		
	--- Recorded:		
8523.29.11	---- Recitation from the Holy Quran; Reproductions of speech	15.0%	B15
8523.29.12	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	15.0%	B18
8523.29.13	---- Other software for automatic data processing machines	28.0%	B18
8523.29.19	---- Other		X
8523.29.90	--- Other	15.0%	B15
	- Optical media:		
8523.41.00	-- Unrecorded	15.0%	B15
	-- Other:		
8523.49.10	--- Recitation from the Holy Quran; Reproductions of speech	15.0%	B15
	--- Incorporating software:		
8523.49.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools		X
8523.49.29	---- Other software for automatic data processing machines		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8523.49.90	--- Other		X
	- Semiconductor media:		
	-- Solid-state non-volatile storage devices:		
8523.51.10	--- Flash memory card or similar media, unrecorded	15.0%	B15
	--- Flash memory card or similar media Incorporating Software		
8523.51.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools		X
8523.51.29	---- Other software for automatic data processing machines		X
8523.51.90	--- Other		X
8523.52.00	-- “Smart cards”		X
	-- Other:		
8523.59.10	--- Proximity Cards and tags	28.0%	B18
8523.59.20	--- RFID TAG		X
8523.59.90	--- Other	15.0%	B15
	- Other:		
8523.80.10	--- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	15.0%	B18
8523.80.20	--- Other software for automatic data processing machines		X
8523.80.90	--- Other		X
85.24	Flat panel display modules, whether or not incorporating touch-sensitive screens.		
	- Without drivers or control circuits:		
	-- Of liquid crystals:		
8524.11.10	--- Panel of apparatus of heading 85.28	28.0%	B18
8524.11.90	--- Other	28.0%	B18
	-- Of organic light-emitting diodes (OLED):		
8524.12.10	--- OLED panel of apparatus of heading 85.28		X
8524.12.90	--- Other		X
	-- Other:		
8524.19.10	--- LED panel of apparatus of heading 85.28		X
8524.19.90	--- Other		X
	- Other:		
8524.91.00	-- Of liquid crystals		X
8524.92.00	-- Of organic light-emitting diodes (OLED)	28.0%	B18
8524.99.00	-- Other		X
85.25	Transmission apparatus for radio-broadcasting or television, whether of not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.		
	- Transmission apparatus:		
8525.50.10	--- For installation in the aircraft		A
8525.50.90	--- Other	10.0%	B8
	- Transmission apparatus incorporating reception apparatus:		
8525.60.10	--- For installation in the aircraft		A
8525.60.20	--- Walkie-talkie	28.0%	B15
8525.60.90	--- Other	10.0%	B8
	- Television cameras, digital cameras and video camera recorders:		
	-- High-speed goods as specified in Subheading Note 1 to this Chapter		
8525.81.10	--- Webcam or digital cameras	10.0%	B8
8525.81.90	--- Other	10.0%	B8
	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter		
8525.82.10	--- Webcam or digital cameras	10.0%	B8
8525.82.90	--- Other	10.0%	B8
	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter		
8525.83.10	--- Webcam or digital cameras	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8525.83.90	--- Other	10.0%	B8
8525.89.00	-- Other	10.0%	B8
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
8526.10.00	Radar apparatus		A
	- Other:		
	-- Radio navigational aid apparatus:		
8526.91.10	--- GPS vehicle tracking system	28.0%	B15
8526.91.90	--- Other		A
8526.92.00	-- Radio remote control apparatus		A
85.27	Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
	- Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	-- Pocket-size radio cassette-players	50.0%	B15
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	28.0%	B15
8527.19.00	-- Other		X
	- Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles:		
8527.21.00	-- Combined with sound recording or reproducing apparatus		X
8527.29.00	-- Other		X
	- Other:		
8527.91.00	-- Combined with sound recording or reproducing apparatus		X
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	28.0%	B15
8527.99.00	-- Other	28.0%	B15
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
	- Cathode-ray tube monitors:		
8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	28.0%	B18
8528.49.00	-- Other		X
	- Other monitors:		
	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:		
8528.52.10	--- Computer monitor size not exceeding 30 inch		X
8528.52.90	--- Other monitor		X
8528.59.00	-- Other		X
	- Projectors:		
8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5.0%	B5
8528.69.00	-- Other	5.0%	B5
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	-- Not designed to incorporate a video display or screen:		
8528.71.10	--- Set-top box	10.0%	B8
8528.71.90	--- Other		X
8528.72.00	-- Other, colour		X
8528.73.00	-- Other, monochrome	28.0%	B18
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.		
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		X
	- Other:		
8529.90.10	--- Parts of apparatus of heading 85.27	28.0%	B18
	--- Parts of apparatus of heading 85.28		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8529.90.21	---- LED bulb with bar	53.6%	B18
8529.90.22	---- Open Cell for use in manufacturing of LCD/LED panel		X
8529.90.23	---- Other parts	28.0%	B18
8529.90.29	---- Other including TV card	53.6%	B18
8529.90.30	--- Loaded printed circuit board of heading 85.27 and 85.28	53.6%	B18
8529.90.90	--- Parts of apparatus of heading 85.24 to 85.26	5.0%	B5
85.30	Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading 86.08).		
8530.10.00	- Equipment for railways or tramways	10.0%	B8
8530.80.00	- Other equipment		A
8530.90.00	- Parts	10.0%	B8
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
8531.10.00	- Burglar or fire alarms and similar apparatus		A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10.0%	B8
8531.80.00	- Other apparatus	10.0%	B8
8531.90.00	- Parts	10.0%	B8
85.32	Electrical capacitors, fixed variable or adjustable (pre-set).		
8532.10.00	- 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)	10.0%	B8
	- Other fixed capacitors:		
8532.21.00	-- Tantalum	10.0%	B8
8532.22.00	-- Aluminium electrolytic	10.0%	B8
8532.23.00	-- Ceramic dielectric, single layer	10.0%	B8
8532.24.00	-- Ceramic dielectric, multilayer	10.0%	B8
8532.25.00	-- Dielectric of paper or plastics	10.0%	B8
	-- Other:		
8532.29.10	--- Capacitor	10.0%	B8
8532.29.90	--- Other	10.0%	B8
8532.30.00	- Variable or adjustable (pre-set) capacitors	10.0%	B8
8532.90.00	- Parts	10.0%	B8
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
8533.10.00	- Fixed carbon resistors, composition or film types	10.0%	B8
	- Other fixed resistors:		
8533.21.00	-- For a power handling capacity not exceeding 20 W	10.0%	B8
8533.29.00	-- Other	10.0%	B8
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	-- For a power handling capacity not exceeding 20 W	10.0%	B8
8533.39.00	-- Other	10.0%	B8
8533.40.00	-- Other variable resistors, including rheostats and potentiometers	10.0%	B8
8533.90.00	- Parts	10.0%	B8
85.34	Printed circuits.	5.0%	B5
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
8535.10.00	- Fuses		X
	- Automatic circuit breakers:		
	-- For a voltage of less than 72.5 kV:		
8535.21.10	--- Automatic circuit recloser	10.0%	B8
8535.21.90	--- Other	10.0%	B8
8535.29.00	-- Other	10.0%	B8
8535.30.00	- Isolating switches and make- and-break switches	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Lightning arresters, voltage limiters and surge suppressors:		
8535.40.10	--- Lightning arresters	10.0%	B8
8535.40.90	--- Other	10.0%	B8
	- Other:		
8535.90.10	--- Automatic sensor switch for lighting control	10.0%	B8
8535.90.90	--- Other	10.0%	B8
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.		
8536.10.00	- Fuses	28.0%	B18
8536.20.00	- Automatic circuit breakers	10.0%	B8
	- Other apparatus for protecting electrical circuits:		
8536.30.10	--- Motor protector	10.0%	B8
8536.30.90	--- Other	10.0%	B8
	- Relays:		
8536.41.00	-- For a voltage not exceeding 60 V	10.0%	B8
	-- Other:		
8536.49.10	--- PTC relay	10.0%	B8
8536.49.90	--- Other	10.0%	B8
8536.50.00	- Other switches		X
	- Lamp-holders, plugs and sockets:		
8536.61.00	-- Lamp-holders		X
8536.69.00	-- Other	53.6%	B18
8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	40.8%	B18
	- Other apparatus:		
8536.90.10	--- Connector, Terminal and Electrical apparatus	40.8%	B15
8536.90.90	--- Other	40.8%	B15
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	- For a voltage not exceeding 1,000 V:		
8537.10.10	--- Busbar trunking system		A
8537.10.20	--- Electric panel	10.0%	B8
8537.10.90	--- Other	10.0%	B8
8537.20.00	- For a voltage exceeding 1,000 V	10.0%	B8
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	10.0%	B8
8538.90.00	- Other	28.0%	B15
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.		
8539.10.00	-Sealed beam lamp units	10.0%	B8
	- Other filament lamps, excluding ultra-violet or infra red lamps:		
	-- Tungsten halogen:		
8539.21.10	--- For use in laboratories or operation theatres	5.0%	B5
8539.21.90	--- Other		X
8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		X
	-- Other:		
8539.29.10	--- Indicator pilot lamp 6V-60V/5 Watt		X
8539.29.90	--- Other		X
	- Discharge lamps, other than ultra violet lamps:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Fluorescent, hot cathode:		
8539.31.10	--- Energy saving lamp having an output of light three times or more compared to normal filament bulb consuming same electricity	28.0%	B18
8539.31.20	--- T5 tube light	28.0%	B15
8539.31.90	--- Other		X
	-- Mercury or sodium vapour lamps; metal halide lamps:		
8539.32.10	--- Indicator pilot lamps (sodium) not exceeding 18 watts	10.0%	B8
8539.32.90	--- Other		X
	-- Other:		
8539.39.10	--- Special lamps for use in laboratories	5.0%	B5
8539.39.90	--- Other		X
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	-- Arc-lamps	10.0%	B8
	-- Other:		
8539.49.10	--- For use in laboratories or operation theatres	5.0%	B5
8539.49.90	--- Other	10.0%	B8
	- Light-emitting diode (LED) light sources:		
8539.51.00	-- Light-emitting diode (LED) modules	28.0%	B15
8539.52.00	-- Light-emitting diode (LED) lamps	30.0%	B15
	- Parts:		
8539.90.10	--- Base cap for lamps	28.0%	B8
8539.90.20	--- Of compact energy saving fluorescent lamp	28.0%	B8
8539.90.30	--- Of Light-emitting diode (LED) lamps	28.0%	B8
8539.90.90	--- Other	28.0%	B8
85.40	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	- Cathode-ray television picture tubes, including video monitor cathode ray tubes:		
8540.11.00	-- Colour	28.0%	B15
8540.12.00	-- Monochrome	28.0%	B15
8540.20.00	- Television camera tubes; image converters and intensifiers; other photocathode tubes	10.0%	B8
8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10.0%	B8
8540.60.00	- Other cathode-ray tubes	10.0%	B8
	- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	-- Magnetrons	10.0%	B8
8540.79.00	-- Other	10.0%	B8
	- Other valves and tubes:		
8540.81.00	-- Receiver or amplifier valves and tubes	10.0%	B8
8540.89.00	-- Other	10.0%	B8
	- parts:		
8540.91.00	-- Of cathode-ray tubes	10.0%	B8
8540.99.00	-- Other	10.0%	B8
85.41	Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. (+)		
8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	5.0%	B5
	- Transistors, other than photosensitive transistors:		
8541.21.00	-- With a dissipation rate of less than 1 W	5.0%	B5
8541.29.00	-- Other	5.0%	B5
8541.30.00	- Thyristors, diacs and triacs, other than photo sensitive devices	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		
8541.41.00	-- Light-emitting diodes (LED)	5.0%	B5
8541.42.00	-- Photovoltaic cells not assembled in modules or made up into panels		A
8541.43.00	-- Photovoltaic cells assembled in modules or made up into panels		A
8541.49.00	-- Other	5.0%	B5
	- Other semi-conductor devices:		
8541.51.00	-- Semiconductor-based transducers	5.0%	B5
8541.59.00	-- Other	5.0%	B5
8541.60.00	- Mounted piezo-electric crystals	5.0%	B5
8541.90.00	- Parts	5.0%	B5
85.42	Electronic integrated circuits.		
	- Electronic integrated circuits:		
	-- Processors and controllers, whether or not combined with memories, connectors, logic circuits, amplifiers, clock and timing circuits, or other circuits		
8542.31.10	--- SIM module	5.0%	B5
8542.31.20	--- Other module	10.0%	B8
8542.31.90	--- Other	10.0%	B8
8542.32.00	-- Memories	10.0%	B8
8542.33.00	-- Amplifiers	10.0%	B8
	-- Other:		
8542.39.10	--- SIM card	53.6%	B18
8542.39.90	--- Other	10.0%	B8
8542.90.00	- Parts	10.0%	B8
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
8543.10.00	- Particle accelerators		A
8543.20.00	- Signal generators		A
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis		A
8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	156.0%	B18
	- Other machines and apparatus:		
8543.70.10	--- Remote control for electronic and electrical apparatus	28.0%	B15
8543.70.20	--- Electronic talking dictionary		A
8543.70.30	--- Electronic insects repelling devices	28.0%	B15
8543.70.40	--- Electric/Electronic access control	5.0%	B5
8543.70.90	--- Other	10.0%	B8
	- Parts:		
8543.90.10	--- Electronic Cigarettes and similar personal electric vaporising devices	156.0%	B18
8543.90.90	--- Other	5.0%	B5
85.44	Insulated (including enameled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.		
	- Winding wire:		
8544.11.00	-- Of copper		X
	-- Other:		
8544.19.10	--- Cotton braided electric cables		X
8544.19.90	--- Other		X
8544.20.00	- Coaxial cable and other coaxial electric conductors		X
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10.0%	B8
	- Other electric conductors for a voltage not exceeding 1,000 V:		
8544.42.00	-- Fitted with connectors		X
8544.49.00	-- Other		X
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V		X
8544.70.00	- Optical fibre cables	32.0%	B18

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes.		
	- Electrodes:		
8545.11.00	-- Of a kind used for furnaces:	5.0%	B5
	-- Other:		
8545.19.10	--- Arc carbon used in cinema projector	10.0%	B8
8545.19.90	--- Other	28.0%	B18
8545.20.00	- Brushes		X
	- Other:		
8545.90.10	--- Carbon block	10.0%	B8
8545.90.20	--- Carbon rod	15.0%	B15
8545.90.90	--- Other	40.8%	B18
85.46	Electrical insulators of any material.		
8546.10.00	- Of glass	10.0%	B8
8546.20.00	- Of ceramics		X
8546.90.00	- Other	10.0%	B8
85.47	Insulating fitting 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 therefore, of base metal lined with insulating material.		
8547.10.00	- Insulating fittings of ceramics	28.0%	B15
8547.20.00	- Insulating fittings of plastics	28.0%	B15
8547.90.00	- Other		X
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	28.0%	B15
85.49	Electrical and electronic waste and scrap.		
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8549.11.00	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	28.0%	B15
8549.12.00	-- Other, containing lead, cadmium or mercury	28.0%	B15
8549.13.00	-- Sorted by chemical type and not containing lead, cadmium or mercury	28.0%	B15
8549.14.00	-- Unsorted and not containing lead, cadmium or mercury	28.0%	B15
8549.19.00	-- Other	28.0%	B15
	- Of a kind used principally for the recovery of precious metal:		
8549.21.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	28.0%	B15
8549.29.00	-- Other	28.0%	B15
	- Other electrical and electronic assemblies and printed circuit boards:		
8549.31.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	28.0%	B15
8549.39.00	-- Other	28.0%	B15
	- Other		
8549.91.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	28.0%	B15
8549.99.00	-- Other	28.0%	B15
86.01	Rail locomotives powered form an external source of electricity or by electric accumulators.		
8601.10.00	- Powered from an external source of electricity	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8601.20.00	- Powered by electric accumulators	10.0%	B8
86.02	Other rail locomotives; locomotive tenders.		
8602.10.00	- Diesel-electric locomotives	5.0%	B5
8602.90.00	- Other	10.0%	B8
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
8603.10.00	- Powered from an external source of electricity	10.0%	B8
8603.90.00	- Other	10.0%	B8
86.04	Railway or tramway maintenance or service vehicles, whether or not self - propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	10.0%	B8
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	5.0%	B5
86.06	Railway or tramway goods vans and wagons, not self-propelled.		
8606.10.00	- Tank wagons and the like	5.0%	B5
8606.30.00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10	10.0%	B8
	- Other:		
8606.91.00	-- Covered and closed	5.0%	B5
8606.92.00	-- Open with non-removable sides of a height exceeding 60 cm	10.0%	B8
8606.99.00	-- Other	10.0%	B8
86.07	Parts of railway or tramway locomotives or rolling-stock.		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	-- Driving bogies and bissel-bogies	10.0%	B8
8607.12.00	-- Other bogies and bissel-bogies	5.0%	B5
8607.19.00	-- Other, including parts	10.0%	B8
	- Brakes and parts thereof:		
8607.21.00	-- Air brakes and parts thereof	10.0%	B8
8607.29.00	-- Other	10.0%	B8
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	10.0%	B8
	- Other:		
8607.91.00	-- Of locomotives	10.0%	B8
8607.99.00	-- Other	10.0%	B8
86.08	Railway or tramway track fixtures and fittings; mechanical (including elector-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations airfields; parts of the foregoing	10.0%	B8
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
8609.00.10	--- Insulated or refer container	15.0%	B15
8609.00.90	--- Other	15.0%	B15
87.01	Tractors (other than tractors of heading 87.09).		
8701.10.00	- Single axle tractors	5.0%	B5
	- Road tractors for semi-trailers:		
8701.21.00	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5.0%	B5
8701.22.00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5.0%	B5
8701.23.00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5.0%	B5
8701.24.00	-- With only electric motor for propulsion	5.0%	B5
8701.29.00	-- Other	5.0%	B5
8701.30.00	- Track-laying tractors	5.0%	B5
	- Other, of an engine power:		
	-- Not exceeding 18 kW:		
8701.91.10	--- Tractor used for agricultural purpose		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8701.91.90	--- Other	5.0%	B5
	-- Exceeding 18 kW but not exceeding 37 kW:		
8701.92.10	--- Tractor used for agricultural purpose		A
8701.92.90	--- Other	5.0%	B5
	-- Exceeding 37 kW but not exceeding 75 kW:		
8701.93.10	--- Tractor used for agricultural purpose		A
8701.93.90	--- Other	5.0%	B5
	-- Exceeding 75 kW but not exceeding 130 kW:		
8701.94.10	--- Tractor used for agricultural purpose		A
8701.94.90	--- Other	5.0%	B5
	-- Exceeding 130 kW:		
8701.95.10	--- Tractor used for agricultural purpose		A
8701.95.90	--- Other	5.0%	B5
87.02	Motor vehicles for the transport of ten or more persons including the driver.		
	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	--- Built-up, Double decker bus	5.0%	B5
8702.10.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	10.0%	B8
8702.10.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	5.0%	B10
	--- Built-up, having a seating capacity not exceeding 15, including the driver:		
8702.10.41	---- Human hauler		X
8702.10.49	---- Other		X
8702.10.50	--- CKD Motor vehicles	10.0%	B8
	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8702.20.10	--- Built-up, Double decker bus	5.0%	B5
8702.20.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	10.0%	B8
8702.20.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	5.0%	B8
	--- Built-up, having a seating capacity not exceeding 15, including the driver:		
8702.20.41	---- Human hauler		X
8702.20.49	---- Other		X
8702.20.50	--- CKD Motor vehicles	10.0%	B8
	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8702.30.10	--- Built-up, Double decker bus	5.0%	B5
8702.30.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	10.0%	B8
8702.30.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	5.0%	B8
	--- Built-up, having a seating capacity not exceeding 15, including the driver:		
8702.30.41	---- Human hauler		X
8702.30.49	---- Other		X
8702.30.50	--- CKD Motor vehicles	10.0%	B15
8702.40.00	- With only electric motor for propulsion		X
	- Other:		
	--- Built-up, Double Decker bus:		
8702.90.11	---- Using CNG/LPG/LNG as fuel	5.0%	B5
8702.90.19	---- Other	5.0%	B5
	--- Built-up, having a seating capacity of 40 or more excluding folding seats:		
8702.90.21	---- Using CNG/LPG/LNG as fuel	5.0%	B8
8702.90.29	---- Other	10.0%	B8
8702.90.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	10.0%	B8
8702.90.40	--- Built-up, having a seating capacity not exceeding 15, including the driver		X
	--- CKD motor vehicles:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8702.90.51	---- Having a seating capacity of 40 or more excluding folding seats using CNG/LPG/LNG as fuel	10.0%	B8
8702.90.59	---- Other	10.0%	B8
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		X
	- Other vehicles, with only spark-ignition internal combustion piston engine:		
	-- Of a cylinder capacity not exceeding 1000 cc:		
	--- Three wheeled vehicles:		
8703.21.11	---- In CBU condition		E-MFN
8703.21.19	---- In CKD condition	53.6%	B15
	--- Reconditioned motor cars and other vehicles, including station wagons:		
8703.21.21	---- In CBU condition		E-MFN
8703.21.22	---- Motor cars, CKD	53.6%	B15
8703.21.23	---- Other vehicles, CKD	53.6%	B15
8703.21.24	---- Microbus, CBU		X
	--- Other motor cars and other vehicles, including station wagons:		
8703.21.31	---- In CBU condition		E-MFN
8703.21.32	---- Motor cars, CKD	53.6%	B15
8703.21.33	---- Other vehicles, CKD	53.6%	B15
8703.21.34	---- Microbus, CBU		X
	-- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc:		
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc:		
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.22.12	---- Motor cars, CKD	53.6%	B15
8703.22.13	---- Other vehicles, CKD	53.6%	B15
8703.22.14	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.22.15	---- Microbus, CBU		X
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc:		
8703.22.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.22.22	---- Motor cars, CKD	53.6%	B15
8703.22.23	---- Other vehicles, CKD	53.6%	B15
8703.22.24	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.22.25	---- Microbus, CBU		X
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:		
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc:		
8703.23.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.12	---- Motor cars, CKD	53.6%	B15
8703.23.13	---- Other vehicles, CKD	53.6%	B15
8703.23.14	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.23.15	---- Microbus, CBU		X
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc:		
8703.23.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.22	---- Motor cars, CKD	53.6%	B15
8703.23.23	---- Other vehicles, CKD	53.6%	B15
8703.23.24	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.23.25	---- Microbus, CBU		X
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc:		
8703.23.31	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.32	---- Motor cars, CKD	85.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.23.33	---- Other vehicles, CKD	85.6%	B15
8703.23.34	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.23.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU		X
8703.23.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU		X
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc:		
8703.23.41	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.42	---- Motor cars, CKD	85.6%	B15
8703.23.43	---- Other vehicles, CKD	85.6%	B15
8703.23.44	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.23.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU		X
8703.23.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU		X
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 3000 cc:		
8703.23.51	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.52	---- Motor cars and other vehicles, including station wagons, CKD	220.0%	B15
8703.23.53	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 2000 cc but not exceeding 3000 cc:		
8703.23.61	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.23.62	---- Motor cars and other vehicles, including station wagons, CKD	220.0%	B15
8703.23.63	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	-- Of a cylinder capacity exceeding 3000 cc:		
	--- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc:		
8703.24.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.24.12	---- Motor cars and other vehicles, including station wagons, CKD	476.0%	B15
8703.24.13	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 3000 cc but not exceeding 4000 cc:		
8703.24.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.24.22	---- Motor cars and other vehicles, including station wagons, CKD	476.0%	B15
8703.24.23	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Reconditioned vehicles exceeding 4000 cc:		
8703.24.31	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.24.32	---- Motor cars and other vehicles, including station wagons, CKD	830.0%	B15
8703.24.33	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 4000 cc:		
8703.24.41	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.24.42	---- Motor cars and other vehicles, including station wagons, CKD	830.0%	B15
8703.24.43	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1500 cc:		
	--- Reconditioned vehicles not exceeding 1000 cc:		
8703.31.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.31.12	---- Motor cars, CKD	53.6%	B15
8703.31.13	---- Other vehicles, CKD	53.6%	B15
8703.31.14	---- Microbus, CBU		X
	--- Other vehicles not exceeding 1000 cc:		
8703.31.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.31.22	---- Motor cars, CKD	53.6%	B15
8703.31.23	---- Other vehicles, CKD	53.6%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.31.24	---- Microbus, CBU		X
8703.31.25	--- Three wheeled vehicles		X
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc:		
8703.31.31	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.31.32	---- Motor cars, CKD	53.6%	B15
8703.31.33	---- Other vehicles, CKD	53.6%	B15
8703.31.34	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	26.0%	B5
8703.31.35	---- Microbus, CBU		X
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc:		
8703.31.41	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.31.42	---- Motor cars, CKD	53.6%	B15
8703.31.43	---- Other vehicles, CKD	53.6%	B15
8703.31.44	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.31.45	---- Microbus, CBU		X
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:		
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc:		
8703.32.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.12	---- Motor cars, CKD	53.6%	B15
8703.32.13	---- Other vehicles, CKD	53.6%	B15
8703.32.14	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.32.15	---- Microbus, CBU		X
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc:		
8703.32.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.22	---- Motor cars, CKD	53.6%	B15
8703.32.23	---- Other vehicles, CKD	53.6%	B15
8703.32.24	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.32.25	---- Microbus, CBU		X
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc:		
8703.32.31	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.32	---- Motor cars, CKD	85.6%	B15
8703.32.33	---- Other vehicles, CKD	85.6%	B15
8703.32.34	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.32.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU		X
8703.32.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU		X
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc:		
8703.32.41	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.42	---- Motor cars, CKD	85.6%	B15
8703.32.43	---- Other vehicles, CKD	85.6%	B15
8703.32.44	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
8703.32.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU		X
8703.32.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU		X
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc:		
8703.32.51	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.52	---- Motor cars, CKD	220.0%	B15
8703.32.53	---- Other vehicles, CKD	220.0%	B15
8703.32.54	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 2000 cc but not exceeding 2500 cc:		
8703.32.61	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.32.62	---- Motor cars, CKD	220.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.32.63	---- Other vehicles, CKD	220.0%	B15
8703.32.64	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	-- Of a cylinder capacity exceeding 2500 cc:		
	--- Reconditioned vehicles exceeding 2500 cc but not exceeding 3000 cc:		
8703.33.11	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.12	---- Motor cars and other vehicles, including station wagons, CKD	220.0%	B15
8703.33.13	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 2500 cc but not exceeding 3000 cc:		
8703.33.21	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.22	---- Motor cars and other vehicles, including station wagons, CKD	220.0%	B15
8703.33.23	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc:		
8703.33.31	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.32	---- Motor cars and other vehicles, including station wagons, CKD	476.0%	B15
8703.33.33	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 3000 cc but not exceeding 4000 cc:		
8703.33.41	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.42	---- Motor cars and other vehicles, including station wagons, CKD	476.0%	B15
8703.33.43	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Reconditioned vehicles exceeding 4000 cc:		
8703.33.51	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.52	---- Motor cars and other vehicles, including station wagons, CKD	830.0%	B15
8703.33.53	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	--- Other vehicles exceeding 4000 cc:		
8703.33.61	---- Motor cars and other vehicles, including station wagons, CBU		E-MFN
8703.33.62	---- Motor cars and other vehicles, including station wagons, CKD	830.0%	B15
8703.33.63	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	5.0%	B5
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
	--- Of a cylinder capacity not exceeding 1800 cc:		
8703.40.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.13	---- Microbus, brand new		X
8703.40.14	---- Microbus, reconditioned		X
8703.40.15	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.40.16	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc:		
8703.40.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.23	---- Microbus, brand new		X
8703.40.24	---- Microbus, reconditioned		X
8703.40.25	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	36.5%	B5
8703.40.26	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.40.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.33	---- Microbus, brand new		X
8703.40.34	---- Microbus, reconditioned		X
8703.40.35	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.40.36	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
8703.40.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.43	---- Microbus, brand new		X
8703.40.44	---- Microbus, reconditioned		X
8703.40.45	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.40.46	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.40.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.53	---- Microbus, brand new		X
8703.40.54	---- Microbus, reconditioned		X
8703.40.55	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.40.56	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 4000 cc:		
8703.40.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.40.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.40.63	---- Microbus, brand new		X
8703.40.64	---- Microbus, reconditioned		X
8703.40.65	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.40.66	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
	--- Of a cylinder capacity not exceeding 1800 cc:		
8703.50.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.13	---- Microbus, brand new		X
8703.50.14	---- Microbus, reconditioned		X
8703.50.15	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.50.16	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	26.0%	B5
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc:		
8703.50.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.23	---- Microbus, brand new		X
8703.50.24	---- Microbus, reconditioned		X
8703.50.25	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.50.26	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	52.3%	B5
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		
8703.50.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.33	---- Microbus, brand new		X
8703.50.34	---- Microbus, reconditioned		X
8703.50.35	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.50.36	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
8703.50.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.43	---- Microbus, brand new		X
8703.50.44	---- Microbus, reconditioned		X
8703.50.45	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.50.46	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.50.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.53	---- Microbus, brand new		X
8703.50.54	---- Microbus, reconditioned		X
8703.50.55	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.50.56	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 4000 cc:		
8703.50.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.50.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.50.63	---- Microbus, brand new		X
8703.50.64	---- Microbus, reconditioned		X
8703.50.65	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.50.66	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	--- Of a cylinder capacity not exceeding 1800 cc:		
8703.60.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.13	---- Microbus, brand new		X
8703.60.14	---- Microbus, reconditioned		X
8703.60.15	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.60.16	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc:		
8703.60.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.23	---- Microbus, brand new		X
8703.60.24	---- Microbus, reconditioned		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.60.25	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	36.5%	B5
8703.60.26	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned		X
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		
8703.60.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.33	---- Microbus, brand new		X
8703.60.34	---- Microbus, reconditioned		X
8703.60.35	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.60.36	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
8703.60.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.43	---- Microbus, brand new		X
8703.60.44	---- Microbus, reconditioned		X
8703.60.45	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.60.46	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.60.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.53	---- Microbus, brand new		X
8703.60.54	---- Microbus, reconditioned		X
8703.60.55	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.60.56	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 4000 cc:		
8703.60.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.60.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.60.63	---- Microbus, brand new		X
8703.60.64	---- Microbus, reconditioned		X
8703.60.65	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.60.66	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	--- Of a cylinder capacity not exceeding 1800 cc:		
8703.70.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.13	---- Microbus, brand new		X
8703.70.14	---- Microbus, reconditioned		X
8703.70.15	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.70.16	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc:		
8703.70.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.23	---- Microbus, brand new		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8703.70.24	---- Microbus, reconditioned		X
8703.70.25	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	36.5%	B5
8703.70.26	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	52.3%	B5
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		
8703.70.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.33	---- Microbus, brand new		X
8703.70.34	---- Microbus, reconditioned		X
8703.70.35	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.70.36	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
8703.70.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.43	---- Microbus, brand new		X
8703.70.44	---- Microbus, reconditioned		X
8703.70.45	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.70.46	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.70.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.53	---- Microbus, brand new		X
8703.70.54	---- Microbus, reconditioned		X
8703.70.55	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.70.56	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
	--- Of a cylinder capacity exceeding 4000 cc:		
8703.70.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new		E-MFN
8703.70.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned		E-MFN
8703.70.63	---- Microbus, brand new		X
8703.70.64	---- Microbus, reconditioned		X
8703.70.65	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, brand new	5.0%	B5
8703.70.66	---- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet, reconditioned	5.0%	B5
8703.80.00	- Other vehicles, with only electric motor for propulsion		E-MFN
	- Other:		
	--- Three wheeled vehicles:		
8703.90.11	---- CNG/LPG/LNG operated with four stroke engine, CBU		X
8703.90.12	---- CNG/LPG/LNG operated with four stroke engine, CKD	53.6%	B15
8703.90.13	---- Electric battery operated		X
8703.90.19	---- Other		X
8703.90.20	--- Ambulance fitted with essential equipment having passenger cabin length exceeding 9 feet	26.0%	B5
8703.90.90	--- Other		E-MFN
87.04	Motor vehicles for the transport of goods.		
8704.10.00	- Dumpers designed for off-highway use		A
	- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. not exceeding 5 tonnes:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8704.21.11	---- Refrigeration van & insulated road milk tanker in CBU	5.0%	B5
8704.21.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc		X
8704.21.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc		X
8704.21.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc		X
8704.21.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc		X
8704.21.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc		X
8704.21.17	---- Dumper/tipper in CBU	15.0%	B15
8704.21.19	---- Other, CBU	28.0%	B15
8704.21.21	---- Truck and pickup in CKD condition	10.0%	B8
8704.21.22	---- Dumper/tipper in CKD condition	5.0%	B5
8704.21.29	---- Other In CKD condition	28.0%	B15
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.11	---- Refrigeration van in CBU	5.0%	B5
8704.22.12	---- Truck having more than 2 axles in CBU	10.0%	B8
8704.22.13	---- Insulated road milk tanker in CBU		A
8704.22.14	---- Dumper/tipper in CBU	15.0%	B15
8704.22.15	---- LPG road tanker/Bobtail tanker in CBU		A
8704.22.19	---- Other, CBU	28.0%	B15
8704.22.21	---- Truck in CKD condition	10.0%	B8
8704.22.22	---- Dumper/tipper in CKD condition	5.0%	B5
8704.22.29	---- Other CKD condition	28.0%	B15
	-- g.v.w. exceeding 20 tonnes:		
8704.23.11	---- Refrigeration van & insulated road milk tanker in CBU	5.0%	B5
8704.23.12	---- Truck having more than 2 axles in CBU	10.0%	B8
8704.23.13	---- Dumper/tipper in CBU	15.0%	B15
8704.23.19	---- Other, CBU	28.0%	B15
8704.23.21	---- Truck in CKD condition	10.0%	B8
8704.23.22	---- Dumper/tipper in CKD condition	29.6%	B5
8704.23.29	---- Other CKD condition	28.0%	B15
	- Other, with only spark-ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes:		
8704.31.11	---- Refrigeration van & insulated road milk tanker in CBU	5.0%	B5
8704.31.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc		X
8704.31.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc		X
8704.31.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc		X
8704.31.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc		X
8704.31.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc		X
8704.31.17	---- Dumper/tipper in CBU	15.0%	B15
8704.31.19	---- Other, CBU		X
8704.31.21	---- Truck in CKD condition	10.0%	B5
8704.31.22	---- Pickup in CKD condition	28.0%	B15
8704.31.23	---- Dumper/tipper in CKD condition	5.0%	B15
8704.31.29	---- Other In CKD condition	28.0%	B15
	-- g.v.w. exceeding 5 tonnes:		
8704.32.11	---- Refrigeration van & insulated road milk tanker in CBU	5.0%	B5
8704.32.12	---- Truck having more than 2 axles in CBU	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8704.32.13	---- Dumper/tipper in CBU	15.0%	B15
8704.32.19	---- Other, CBU		X
8704.32.21	---- Truck in CKD condition	10.0%	B8
8704.32.22	---- Dumper/tipper in CKD condition	5.0%	B5
8704.32.29	---- Other in CKD condition (excl. truck)	28.0%	B15
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41.00	-- g.v.w. not exceeding 5 tonnes	28.0%	B15
8704.42.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		X
8704.43.00	-- g.v.w. exceeding 20 tonnes		X
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8704.51.00	-- g.v.w. not exceeding 5 tonnes		X
8704.52.00	-- g.v.w. exceeding 5 tonnes		X
8704.60.00	- Other with only electric motor for propulsion		X
	- Other:		
8704.90.11	---- CNG/LPG/LNG operated Refrigeration van & insulated road milk tanker in CBU		A
8704.90.12	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes	10.0%	B8
8704.90.13	---- CNG/LPG/LNG operated dumper/tipper in CBU	15.0%	B15
8704.90.14	---- Truck having more than 2 axles in CBU	10.0%	B8
8704.90.19	---- Other, CBU		X
8704.90.21	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes	10.0%	B8
8704.90.22	---- Dumper/tipper in CKD condition	5.0%	B5
8704.90.29	---- Other in CKD condition (excl. truck/pickup)	28.0%	B15
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).		
8705.10.00	- Crane lorries	5.0%	B5
8705.20.00	- Mobile drilling derricks	5.0%	B5
8705.30.00	- Fire fighting vehicles	5.0%	B5
8705.40.00	- Concrete-mixer lorries	10.0%	B8
	- Other:		
8705.90.10	--- Truck mounted CPT	5.0%	B5
8705.90.20	--- Road Sweeper	10.0%	B8
8705.90.90	--- Other	10.0%	B8
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
8706.00.10	--- Chassis fitted with engines, for the motor vehicles of heading 87.01	5.0%	B5
	--- Chassis fitted with engines, for the motor vehicles of heading 87.02:		
8706.00.21	---- Double decker	5.0%	B5
8706.00.22	---- Buses for having seating capacity of 40 or more	10.0%	B8
8706.00.23	---- Public carrier of having seating capacity of not exceeding 15 including driver	28.0%	B15
8706.00.24	---- Chassis fitted with engines, for the motor vehicles of heading 87.02 in CKD condition	5.0%	B5
8706.00.29	---- Other	10.0%	B8
	--- Chassis fitted with engines, for the motor vehicles of heading 87.03:		
8706.00.31	---- For three wheeled vehicles with two stroke engine		X
8706.00.32	---- For three wheeled vehicles with four stroke engine		X
8706.00.33	---- For microbus of a cylinder capacity not exceeding 1800 cc		X
8706.00.34	---- For microbus of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc		X
8706.00.35	---- For other vehicles of a cylinder capacity not exceeding 1600 cc		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8706.00.36	---- For other vehicles of a cylinder capacity exceeding 1600cc but not exceeding 2000 cc		X
8706.00.37	---- For other vehicles including microbus of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc		X
8706.00.38	---- For other vehicles including microbus of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc		X
8706.00.39	---- For other vehicles including microbus of a cylinder capacity exceeding 4000 cc		X
	--- Chassis fitted with engines, for the motor vehicles of headings 87.04:		
8706.00.41	---- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van		X
8706.00.42	---- Chassis fitted with engines, for trucks with more than two axles	10.0%	B8
8706.00.43	---- Chassis fitted with engines, for the motor vehicles of heading 87.04 in CKD condition	10.0%	B8
8706.00.44	---- Chassis fitted with engines, for double cabin pickup of heading 87.04 of a cylinder capacity not exceeding 1600 cc		X
8706.00.45	---- Chassis fitted with engines, for double cabin pickup of heading 87.04 of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc		X
8706.00.46	---- Chassis fitted with engines, for double cabin pickup of heading 87.04 of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc		X
8706.00.47	---- Chassis fitted with engines, for double cabin pickup of heading 87.04 of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc		X
8706.00.48	---- Chassis fitted with engines, for double cabin pickup of heading 87.04 of a cylinder capacity exceeding 4000 cc		X
8706.00.49	---- Other		X
8706.00.50	--- Chassis fitted with engines, for the motor vehicles of heading 87.05	5.0%	B5
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
8707.10.00	- For the vehicles of heading 87.03	85.6%	B15
	- Other:		
8707.90.10	--- Bodies including cabs, for the motor vehicles of heading 87.01	5.0%	B5
	--- Bodies including cabs, for the motor vehicles of heading 87.02:		
8707.90.21	---- Double decker	5.0%	B5
8707.90.22	---- Buses for having seating capacity of 40 or more	5.0%	B5
8707.90.23	---- Public carrier of having seating capacity not exceeding 15 including driver	10.0%	B8
8707.90.24	---- Buses for having a seating capacity exceeding 15 but not exceeding 40	10.0%	B8
8707.90.29	---- Other	28.0%	B15
	--- Bodies including cabs, for the motor vehicles of heading 87.04:		
8707.90.41	---- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van	28.0%	B15
8707.90.42	---- Bodies including cabs, for trucks with more than two axles	5.0%	B5
8707.90.49	---- Other	28.0%	B15
8707.90.50	--- Bodies including cabs, for the motor vehicles of heading 87.05	5.0%	B5
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
8708.10.00	- Bumpers and parts thereof	28.0%	B10
	- Other parts and accessories of bodies (including cabs):		
8708.21.00	-- Safety seat belts	28.0%	B10
8708.22.00	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	28.0%	B10
8708.29.00	-- Other	28.0%	B10
8708.30.00	- Brakes and servo-brakes and parts thereof	28.0%	B10
8708.40.00	- Gear boxes and parts thereof	28.0%	B10
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	28.0%	B10
8708.70.00	- Road wheels and parts and accessories thereof	40.0%	B10
8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	28.0%	B10
	- Other parts and accessories:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8708.91.00	-- Radiators and parts thereof	28.0%	B10
8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	28.0%	B10
8708.93.00	-- Clutches and parts thereof	28.0%	B10
8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	28.0%	B10
8708.95.00	-- Safety airbags with inflater system; parts thereof	28.0%	B10
8708.99.00	-- Other	28.0%	B10
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
	- Vehicles:		
8709.11.00	-- Electrical	5.0%	B5
8709.19.00	-- Other	5.0%	B5
8709.90.00	- Parts	10.0%	B8
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	5.0%	B5
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.		
	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.11	---- Motorcycles, in CBU with four-stroke engine		X
8711.10.19	---- Motorcycles, in CBU with two-stroke engine		X
8711.10.21	---- Motorcycles, in CKD with four-stroke engine	53.6%	B15
8711.10.29	---- Motorcycles, in CKD with two-stroke engine	348.0%	B15
	--- Other:		
8711.10.91	---- Four-stroke engine in CBU		X
8711.10.92	---- Four-stroke engine in CKD	53.6%	B15
8711.10.99	---- Two-stroke engine in CBU/CKD		X
	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.20.11	---- Motorcycles, in CBU with four-stroke engine		X
8711.20.19	---- Motorcycles, in CBU with two-stroke engine		X
8711.20.21	---- Motorcycles, in CKD with four-stroke engine	53.6%	B15
8711.20.29	---- Motorcycles, in CKD with two-stroke engine		X
	--- Other:		
8711.20.31	---- Four-stroke engine in CBU		X
8711.20.32	---- Moped four-stroke engine in CBU		X
8711.20.39	---- Other CBU		X
8711.20.41	---- Four-stroke engine in CKD	53.6%	B15
8711.20.42	---- Moped four-stroke engine in CKD	28.0%	B15
8711.20.49	---- Other CKD	53.6%	B15
8711.20.51	---- Two-stroke engine in CBU		X
8711.20.52	---- Two-stroke engine in CKD		X
8711.20.59	---- Other		X
	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
8711.30.10	--- Motorcycles, with four-stroke engine		X
8711.30.20	--- Motorcycles, with two-stroke engine		X
8711.30.90	--- Other		X
	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.40.10	--- Motorcycles, with four-stroke engine		X
8711.40.20	--- Motorcycles, with two-stroke engine		X
8711.40.90	--- Other		X
	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.50.10	--- Motorcycles, with four-stroke engine		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8711.50.20	--- Motorcycles, with two-stroke engine		X
8711.50.90	--- Other		X
8711.60.00	- With electric motor for propulsion	10.0%	B8
8711.90.00	- Other		X
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.		X
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
8713.10.00	- Not mechanically propelled		A
8713.90.00	- Other		A
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.		
	- Of motorcycles (including mopeds):		
8714.10.10	--- Saddles	28.0%	B10
8714.10.20	--- Fuel tank	53.6%	B10
8714.10.90	--- Other	28.0%	B10
8714.20.00	- Of carriages for disabled persons	28.0%	B10
	- Other:		
8714.91.00	-- Frames and forks, and parts thereof	28.0%	B10
	-- Wheel rims and spokes:		
8714.92.10	--- Of bicycles and other cycles, not motorised	53.6%	B10
8714.92.90	--- Other	28.0%	B10
	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:		
	--- Of bicycles and other, not motorised:		
8714.93.11	---- Free-wheel sprocket-wheels of bicycle	15.0%	B10
8714.93.19	---- Other	15.0%	B10
8714.93.90	--- Other	28.0%	B10
	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
8714.94.10	--- Of bicycles and other, not motorised	28.0%	B10
8714.94.90	--- Other	28.0%	B10
	-- Saddles:		
8714.95.10	--- Of bicycles and other, not motorised	28.0%	B10
8714.95.90	--- Other	28.0%	B10
	-- Pedals and crank-gear, and parts thereof:		
8714.96.10	--- Of bicycles and other, not motorised	10.0%	B8
8714.96.90	--- Other	28.0%	B10
8714.99.00	-- Other	28.0%	B10
87.15	Baby carriages and parts thereof.		X
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping		X
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		A
	- Other trailers and semi-trailers for the transport of goods:		
8716.31.00	-- Tanker trailers and tanker semi-trailers		A
8716.39.00	-- Other		A
8716.40.00	- Other trailers and semi-trailers	5.0%	B5
8716.80.00	- Other vehicles	5.0%	B5
8716.90.00	- Parts	5.0%	B5
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	10.0%	B8
88.02	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
	- Helicopters:		
8802.11.00	-- Of an unladen weight not exceeding 2,000 kg		A
8802.12.00	-- Of an unladen weight exceeding 2,000 kg		A
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		A
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		A
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5.0%	B5
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5.0%	B5
	- Ground flying trainers and parts thereof:		
8805.21.00	-- Air combat simulators and parts thereof	5.0%	B5
8805.29.00	-- Other	5.0%	B5
88.06	Unmanned aircraft.		
8806.10.00	- Designed for the carriage of passengers		X
	- Other, for remote-controlled flight only:		
8806.21.00	-- With maximum take-off weight not more than 250 g		X
8806.22.00	-- With maximum take-off weight more than 250 g but not more than 7 kg		X
8806.23.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg		X
8806.24.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg		X
8806.29.00	-- Other		X
	- Other:		
8806.91.00	-- With maximum take-off weight not more than 250 g		X
8806.92.00	-- With maximum take-off weight more than 250 g but not more than 7 kg		X
8806.93.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg		X
8806.94.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg		X
8806.99.00	-- Other		X
88.07	Parts of goods of heading 88.01, 88.02 or 88.06.		
	- Propellers and rotors and parts thereof:		
8807.10.10	--- For unmanned aircraft		X
8807.10.90	--- Other		A
	- Under-carriages and parts thereof:		
8807.20.10	--- For unmanned aircraft		X
8807.20.90	--- Other		A
	- Other parts of aeroplanes, helicopters or unmanned aircraft:		
8807.30.10	--- Unmanned aircraft		X
8807.30.90	--- Other		A
8807.90.00	- Other		A
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds:		
8901.10.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		X
8901.10.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	10.0%	B8
8901.10.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		A
8901.10.90	--- Other	10.0%	B8
	- Tankers:		
8901.20.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		X
8901.20.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	10.0%	B8
8901.20.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
8901.20.90	--- Other	10.0%	B8
	- Refrigerated vessels, other than those of subheading 8901.20:		
8901.30.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		X
8901.30.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	10.0%	B8
8901.30.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		A
8901.30.90	--- Other	10.0%	B8
	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		X
8901.90.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	10.0%	B8
8901.90.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.		A
8901.90.90	--- Other	10.0%	B8
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		A
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	- Inflatable (including rigid hull inflatable) boats:		
8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		X
8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg		X
8903.19.00	-- Other		X
	- Sailboats, other than inflatable, with or without auxiliary motor:		
8903.21.00	-- Of a length not exceeding 7.5 m		X
8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m		X
8903.23.00	-- Of a length exceeding 24 m		X
	- Motorboats, other than inflatable, not including outboard motorboats:		
8903.31.00	-- Of a length not exceeding 7.5 m		X
8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m		X
8903.33.00	-- Of a length exceeding 24 m		X
	- Other:		
8903.93.00	-- Of a length not exceeding 7.5 m		X
8903.99.00	-- Other		X
89.04	Tugs and pusher craft.	10.0%	B8
89.05	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.		
8905.10.00	- Dredgers	5.0%	B5
8905.20.00	- Floating or submersible drilling or production platforms	10.0%	B8
8905.90.00	- Other	10.0%	B8
89.06	Other vessels, including warships and lifeboats other than rowing boats.		
8906.10.00	- Warships	5.0%	B5
8906.90.00	- Other	10.0%	B8
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).		
8907.10.00	- Inflatable rafts	10.0%	B8
8907.90.00	- Other	10.0%	B8
89.08	Vessels and other floating structures for breaking up.		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
	- Optical fibres, optical fibre bundles and cables:		
9001.10.10	--- Optical fibres and color optical fibres	10.0%	B8
9001.10.90	--- Other	10.0%	B8
9001.20.00	- Sheets and plates of polarising material	10.0%	B8
9001.30.00	- Contact lenses	10.0%	B8
9001.40.00	- Spectacle lenses of glass	10.0%	B8
9001.50.00	- Spectacle lenses of other materials	5.0%	B5
	- Other:		
9001.90.10	--- Blanks and demos of plastic	5.0%	B5
9001.90.90	--- Other	10.0%	B8
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such element of glass not optically worked.		
	- Objective lenses:		
9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	10.0%	B8
9002.19.00	-- Other	10.0%	B8
9002.20.00	- Filters	10.0%	B8
9002.90.00	- Other	10.0%	B8
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.		
	- Frames and mountings:		
9003.11.00	-- Of plastics		X
9003.19.00	-- Of other materials		X
9003.90.00	- Parts		X
90.04	Spectacles, goggles and the like, corrective protective or other		
9004.10.00	- Sunglasses.		X
9004.90.00	- Other		X
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		
9005.10.00	- Binoculars	5.0%	B5
9005.80.00	- Other instruments	5.0%	B5
9005.90.00	- Parts and accessories (including mountings)	5.0%	B5
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39		
9006.30.00	- 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	10.0%	B8
9006.40.00	- Instant print cameras	10.0%	B8
	- Other cameras:		
9006.53.00	-- For roll film of a width of 35 mm.	10.0%	B8
9006.59.00	-- Other	10.0%	B8
	- Photographic flashlight apparatus and flashbulbs:		
9006.61.00	-- Discharge lamp (“electronic”) flashlight apparatus	10.0%	B8
9006.69.00	-- Other	10.0%	B8
	- Parts and accessories:		
9006.91.00	-- For cameras	10.0%	B8
9006.99.00	-- Other	10.0%	B8
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	- Cameras:		
9007.10.10	--- For film of less than 16 mm width or for double-8 mm film:	10.0%	B8
9007.10.90	--- Other		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Projectors:		
9007.20.10	--- of film less than 16mm	10.0%	B8
9007.20.90	--- Others		A
	- Parts and accessories:		
9007.91.00	-- For cameras	10.0%	B8
9007.92.00	-- For projectors	10.0%	B8
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
9008.50.00	- Projectors, enlargers and reducers		A
9008.90.00	- Parts and accessories		A
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
9010.10.00	- 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		A
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		A
9010.60.00	- Projection screens		A
9010.90.00	- Parts and accessories		A
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
9011.10.00	- Stereoscopic microscopes		A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection		A
9011.80.00	- Other microscopes		A
9011.90.00	- Parts and accessories		A
90.12	Microscopes other than optical microscopes; diffraction apparatus.		
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus		A
9012.90.00	- Parts and accessories		A
90.13	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
9013.10.00	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5.0%	B5
9013.20.00	- Lasers, other than laser diodes	5.0%	B5
	- Other devices, appliances and instruments:		
9013.80.10	--- Liquid crystal devices	5.0%	B5
9013.80.90	--- Other	5.0%	B5
	- Parts and accessories:		
9013.90.10	--- For liquid crystal dispaly devices	5.0%	B5
9013.90.90	--- Other	5.0%	B5
90.14	Direction finding compasses; other navigational instruments and appliances.		
9014.10.00	- Direction finding compasses		A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)		A
	- Other instruments and appliances:		
9014.80.10	--- Accelerometer		A
9014.80.90	--- Other		A
9014.90.00	- Parts and accessories		A
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses.		
9015.10.00	- Rangefinders		A
9015.20.00	- Theodolites and tachymeters (tacheometers)		A
9015.30.00	- Levels		A

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9015.40.00	- Photogrammetrical surveying instruments and appliances		A
	- Other instruments and appliances:		
9015.80.10	--- Seismometer		A
9015.80.90	--- Other		A
9015.90.00	- Parts and accessories		A
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	5.0%	B5
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
9017.10.00	- Drafting tables and machines, whether or not automatic	10.0%	B8
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments:	10.0%	B8
9017.30.00	- Micrometers, callipers and gauges	10.0%	B8
	- Other instruments:		
9017.80.10	--- Plotter	10.0%	B8
9017.80.90	--- Other instruments	10.0%	B8
9017.90.00	- Parts and accessories	10.0%	B8
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):		
9018.11.00	-- Electro-cardiographs		A
9018.12.00	-- Ultrasonic scanning apparatus		A
9018.13.00	-- Magnetic resonance imaging apparatus		A
9018.14.00	-- Scintigraphic apparatus		A
	-- Other:		
9018.19.10	--- Patient monitor	5.0%	B5
9018.19.90	--- Other		A
9018.20.00	- Ultra-violet or infra-red ray apparatus		A
	- Syringes, needles, catheters, cannulae and the like:		
	-- Syringes, with or without needles:		
9018.31.10	--- Empty prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	10.0%	B8
9018.31.20	--- Portable infusion pump (syringe driver)		A
9018.31.30	--- Plastic syringe with or without needles	10.0%	B8
9018.31.40	--- Auto disable syringe	10.0%	B8
9018.31.90	--- Other syringes	10.0%	B8
9018.32.00	-- Tubular metal needles and needles for sutures	10.0%	B8
	-- Other:		
	--- Infusion set and related articles:		
9018.39.11	---- Infusion set without IV fluid bag	28.0%	B15
9018.39.12	---- Blood transfusion set	10.0%	B8
9018.39.13	---- Feeding tube	10.0%	B8
9018.39.14	---- IV cannulae	10.0%	B8
9018.39.15	---- Scalp vein set	10.0%	B8
9018.39.16	---- Suction catheter	10.0%	B8
9018.39.17	---- Blood lancet	10.0%	B8
9018.39.18	---- Blood tubing set for hemodialysis	10.0%	B12
9018.39.19	---- Other	10.0%	B8
9018.39.20	--- Insulin pen/Insulin cartridge		A
9018.39.30	--- Urine drainage bag	10.0%	B8
9018.39.40	--- Fistula needle		X
9018.39.50	--- Spinal needle	5.0%	B5
9018.39.90	--- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other instruments and appliances, used in dental sciences:		
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment		A
9018.49.00	-- Other		A
9018.50.00	- Other ophthalmic instruments and appliances		A
	- Other instruments and appliances:		
9018.90.10	--- Biology boxes; Suction Machine	5.0%	B5
9018.90.20	--- Hemo dialysis machine/Baby incubator/Baby warmer		A
9018.90.30	--- Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation chatherter, balloons, stents		A
9018.90.90	--- Other	5.0%	B5
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
9019.10.10	--- Mechano-therapy appliances		A
9019.10.20	--- Massage apparatus	5.0%	B5
9019.10.90	--- Other		A
	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:		
9019.20.10	--- Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units		A
9019.20.90	--- Other		A
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		A
90.21	Orthopaedic appliances' including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
9021.10.00	- Orthopaedic or fracture appliances	5.0%	B5
	- Artificial teeth and dental fittings:		
9021.21.00	-- Artificial teeth	5.0%	B5
9021.29.00	-- Other	5.0%	B5
	- Other artificial parts of the body:		
9021.31.00	-- Artificial joints	5.0%	B5
9021.39.00	-- Other		A
9021.40.00	- Hearing aids, excluding parts and accessories		A
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories		A
	- Other:		
9021.90.10	--- Heart valve or Occluder		A
9021.90.90	--- Other		A
90.22	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12.00	-- Computed tomography apparatus		A
9022.13.00	-- Other, for dental uses		A
9022.14.00	-- Other, for medical, surgical or veterinary uses		A
9022.19.00	-- For other uses		A
	- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9022.21.00	-- For medical, surgical, dental or veterinary uses		A
9022.29.00	-- For other uses		A
9022.30.00	- X-ray tubes		A
9022.90.00	- Other, including parts and accessories		A
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5.0%	B5
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
9024.10.00	- Machines and appliances for testing metals		A
	- Other machines and appliances:		
9024.80.10	--- Shake table/CPT with seismic probe machine		A
9024.80.90	--- Other		A
9024.90.00	- Parts and accessories		A
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
	- Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	-- Liquid-filled, for direct reading	5.0%	B5
9025.19.00	-- Other	5.0%	B5
9025.80.00	- Other instruments	5.0%	B5
9025.90.00	- Parts and accessories		A
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.		
9026.10.00	- For measuring or checking the flow or level of liquids		A
9026.20.00	- For measuring or checking pressure		A
9026.80.00	- Other instruments or apparatus		A
9026.90.00	- Parts and accessories		A
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
9027.10.00	- Gas or smoke analysis apparatus		A
9027.20.00	- Chromatographs and electrophoresis instruments		A
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		A
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)		A
	- Other instruments and apparatus:		
9027.81.00	-- Mass spectrometers		A
9027.89.00	-- Other		A
9027.90.00	- Microtomes; parts and accessories		A
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
9028.10.00	- Gas meters		A
9028.20.00	- Liquid meters		A
	- Electricity meters:		
9028.30.10	--- Kilowatt-hour meter		X
9028.30.20	--- Pre-payment KWH meter; programmable multifunction KWH meter; programmable multitariff KWH meter		X
9028.30.90	--- Other		X
	- Parts and accessories:		
9028.90.10	--- Of kilowatt-hour meter	15.0%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9028.90.20	--- Of pre-payment KWH meter; programmable multifunction KWH meter; programmable multitariff KWH meter	15.0%	B15
9028.90.90	--- Other	15.0%	B15
90.29	Revolution counters, production counters, taximeters, mileometer, pedometers and the like; speed indicators and tachometers other than those of heading 90.14 or 90.15; stroboscopes.		
	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029.10.10	--- Fare meters for exclusive use in taxicabs or auto rickshaws	10.0%	B8
9029.10.90	--- Other		A
9029.20.00	- Speed indicators and tachometers; stroboscopes	10.0%	B8
9029.90.00	--- Other	10.0%	B8
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiation		A
9030.20.00	- Oscilloscopes and Oscillographs		A
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):		
9030.31.00	-- Multimeters without a recording device		A
9030.32.00	-- Multimeters with a recording device		A
9030.33.00	-- Other, without a recording device		A
9030.39.00	-- Other, with a recording device		A
9030.40.00	- Other instruments and apparatus, specially designed for telecommunication (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		A
	- Other instruments and apparatus:		
9030.82.00	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)		A
9030.84.00	-- Other, with a recording device		A
9030.89.00	-- Other		A
9030.90.00	- Parts and accessories		A
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors.		
9031.10.00	- Machines for balancing mechanical parts:		A
9031.20.00	- Test benches		A
	- Other optical instruments and appliances:		
9031.41.00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)		A
9031.49.00	-- Other		A
9031.80.00	- Other instruments, appliances and machines		A
9031.90.00	- Parts and accessories		A
90.32	Automatic regulating or controlling instruments and apparatus.		
9032.10.00	- Thermostats		A
9032.20.00	- Manostats		A
	- Other instruments and apparatus:		
9032.81.00	-- Hydraulic or pneumatic		A
9032.89.00	-- Other	5.0%	B5
9032.90.00	- Parts and accessories		A
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		
9033.00.10	- Dialysis circuit		A
9033.00.90	- Other	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		
	- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:		
	-- With mechanical display only:		
9101.11.10	--- Specially designed for the use of the blind		A
9101.11.90	--- Other	10.0%	B8
	-- Other:		
9101.19.10	--- Specially designed for the use of the blind		A
9101.19.90	--- Other	10.0%	B8
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	-- With automatic winding:		
9101.21.10	--- Specially designed for the use of the blind		A
9101.21.90	--- Other	10.0%	B8
	-- Other:		
9101.29.10	--- Specially designed for the use of the blind		A
9101.29.90	--- Other	10.0%	B8
	- Other:		
	-- Electrically operated:		
9101.91.10	--- Specially designed for the use of the blind		A
9101.91.90	--- Other	10.0%	B8
	-- Other:		
9101.99.10	--- Specially designed for the use of the blind		A
9101.99.90	--- Other	10.0%	B8
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
	-- With mechanical display only:		
9102.11.10	--- Specially designed for the use of the blind		A
9102.11.90	--- Other	10.0%	B8
9102.12.00	-- With opto-electronic display only:	10.0%	B8
	-- Other:		
9102.19.10	--- Specially designed for the use of the blind		A
9102.19.90	--- Other	10.0%	B8
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	-- With automatic winding:		
9102.21.10	--- Specially designed for the use of the blind		A
9102.21.90	--- Other	10.0%	B8
	-- Other:		
9102.29.10	--- Specially designed for the use of the blind		A
9102.29.90	--- Other	10.0%	B8
	- Other:		
	-- Electrically operated:		
9102.91.10	--- Specially designed for the use of the blind		A
9102.91.90	--- Other	10.0%	B8
	-- Other:		
9102.99.10	--- Specially designed for the use of the blind		A
9102.99.90	--- Other	10.0%	B8
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		
9103.10.00	- Electrically operated		X
9103.90.00	- Other		X
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		
9104.00.10	--- For aircraft or helicopters	5.0%	B5
9104.00.90	--- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
91.05	Other clocks.		
	- Alarm clocks:		
9105.11.00	-- Electrically operated		X
9105.19.00	-- Other		X
	- Wall clocks:		
9105.21.00	-- Electrically operated		X
9105.29.00	--Other		X
	- Other:		
9105.91.00	-- Electrically operated		X
9105.99.00	-- Other		X
91.06	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).		
9106.10.00	- Time-registers; time-recorders		A
9106.90.00	- Other	10.0%	B8
91.07	Time switches with clock or watch movement or with synchronous motor.	10.0%	B8
91.08	Watch movements, complete and assembled.		
	- Electrically operated:		
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	10.0%	B8
9108.12.00	-- With opto-electronic display only	10.0%	B8
9108.19.00	-- Other	10.0%	B8
9108.20.00	- With automatic winding	10.0%	B8
9108.90.00	- Other	10.0%	B8
91.09	Clock movements, complete and assembled.		
9109.10.00	- Electrically operated	10.0%	B8
9109.90.00	- Other	10.0%	B8
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
	- Of watches:		
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	10.0%	B8
9110.12.00	-- Incomplete movements, assembled	10.0%	B8
9110.19.00	-- Rough movements	10.0%	B8
9110.90.00	- Other	10.0%	B8
91.11	Watch cases and parts thereof.		
9111.10.00	- Cases of precious metal or of metal clad with precious metal	10.0%	B8
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	10.0%	B8
9111.80.00	- Other cases	10.0%	B8
9111.90.00	- Parts	10.0%	B8
91.12	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.		
9112.20.00	- Cases	10.0%	B8
9112.90.00	- Parts	10.0%	B8
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10.00	- Of precious metal or of metal clad with precious metal	10.0%	B8
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10.0%	B8
9113.90.00	- Other	10.0%	B8
91.14	Other clock or watch parts.		
9114.30.00	- Dials	10.0%	B8
9114.40.00	- Plates and bridges	10.0%	B8
9114.90.00	- Other	10.0%	B8
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201.10.00	- Upright pianos		X
9201.20.00	- Grand pianos		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9201.90.00	- Other		X
92.02	Other string musical instruments (for example, guitars, violins, harps).		
9202.10.00	- Played with a bow		X
9202.90.00	- Other		X
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		
9205.10.00	- Brass-wind instruments		X
9205.90.00	- Other		X
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		X
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207.10.00	- Keyboard instruments, other than accordions		X
9207.90.00	- Other		X
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, cal horns and other mouth-blown sound signalling instruments.		
9208.10.00	- Musical boxes		X
9208.90.00	- Other		X
92.09	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.		
9209.30.00	- Musical instrument strings	28.0%	B15
	- Other:		
9209.91.00	-- Parts and accessories for pianos	28.0%	B15
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	28.0%	B15
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	28.0%	B15
9209.99.00	-- Other	28.0%	B15
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars):		A
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		A
9301.90.00	- Other		A
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04.		
9302.00.10	--- Arms forming part of the regular uniform of Bangladesh Armies, Navy, Air forces and foreign Armies imported against clearance from their respective Headquarters	5.0%	B5
9302.00.90	--- Other		X
93.03	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 human killers, line-throwing guns).		
	- Muzzle-loading firearms:		
9303.10.10	--- Imported by or on behalf of the Government of Bangladesh	5.0%	B5
9303.10.90	--- Other		X
	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles:		
9303.20.10	--- Imported by or on behalf of the Government of Bangladesh	5.0%	B5
9303.20.90	--- Other		X
	- Other sporting, hunting or target-shooting rifles:		
9303.30.10	--- Imported by or on behalf of the Government of Bangladesh	5.0%	B5
9303.30.20	--- Match Weapons for sports shooting imported by shooting federation	10.0%	B8
9303.30.90	--- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Other:		
9303.90.10	--- Firearms imported by or on behalf of the Government of Bangladesh	5.0%	B5
9303.90.90	--- Other		X
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		
9304.00.10	--- Match Weapons used for sports shooting imported by shooting federation	10.0%	B8
9304.00.90	--- Other		X
93.05	Parts and accessories of articles of heading 93.01 to 93.04.		
9305.10.00	- Of revolvers or pistols		X
9305.20.00	- Of shotguns or rifles of heading 93.03		X
	- Other:		
9305.91.00	-- Of military weapons of heading 93.01		X
9305.99.00	-- Other		X
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	-- Cartridges		X
	-- Other:		
9306.29.10	--- Ammunition for sports shooting imported by shooting federation	10.0%	B8
9306.29.90	--- Other		X
9306.30.00	- Other cartridges and parts thereof;		X
9306.90.00	- Other		X
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.		
9307.00.10	--- Swords for presentation as Navy, Army, Air Force or police prizes and side arms forming part of the regular equipment of commissioned officers	5.0%	B5
9307.00.90	--- Other		X
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10.00	- Seats of a kind used for aircraft		X
	- Seats of a kind used for motor vehicles:		
9401.20.10	--- For motorcycle	53.6%	B10
9401.20.90	--- Other	28.0%	B10
	- Swivel seats with variable height adjustment:		
9401.31.00	-- Of wood		X
9401.39.00	-- Other		X
	- Seats other than garden seats or camping equipment, convertible into beds:		
9401.41.00	-- Of wood		X
9401.49.00	-- Other		X
	- Seats of cane, osier, bamboo or similar materials:		
9401.52.00	-- Of bamboo		X
9401.53.00	-- Of rattan		X
9401.59.00	-- Other		X
	- Other seats, with wooden frames:		
9401.61.00	-- Upholstered		X
9401.69.00	-- Other		X
	- Other seats, with metal frames:		
9401.71.00	-- Upholstered		X
9401.79.00	-- Other		X
9401.80.00	- Other seats		X
	- Parts:		
9401.91.00	-- Of wood	40.8%	B15
9401.99.00	-- Other	40.8%	B15

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
9402.10.00	- Dentists', Barbers' or similar chairs and parts thereof	10.0%	B8
	- Other:		
9402.90.10	--- Hospital beds	5.0%	B5
9402.90.90	--- Other	5.0%	B5
94.03	Other furniture and parts thereof.		
9403.10.00	- Metal furniture of a kind used in offices		X
	- Other metal furniture:		
9403.20.10	--- Furniture specially designed to receive apparatus of heading 84.71 and 85.17	5.0%	B5
9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory	74.0%	B15
9403.20.30	--- Cutting table of a kind used with cutting machine		A
9403.20.90	--- Other		X
9403.30.00	- Wooden furniture of a kind used in offices		X
9403.40.00	- Wooden furniture of a kind used in the kitchen		X
9403.50.00	- Wooden furniture of a kind used in the bedroom		X
	- Other wooden furniture:		
9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory		X
9403.60.20	--- Cutting table of a kind used with cutting machine		A
9403.60.90	--- Other		X
9403.70.00	- Furniture of plastics		X
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.82.00	-- Of bamboo		X
9403.83.00	-- Of rattan		X
9403.89.00	-- Other		X
	- Parts:		
9403.91.00	-- Of wood	74.0%	B15
9403.99.00	-- Other	74.0%	B15
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally+ fitted with any material or of cellular rubber or plastics, whether or not covered.		
9404.10.00	- Mattress supports		X
	- Mattresses:		
9404.21.00	-- Of cellular rubber or plastics, whether or not covered		X
9404.29.00	-- Of other materials		X
9404.30.00	- Sleeping bags		X
9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)		X
9404.90.00	- Other		X
94.05	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:		
9405.11.00	-- Designed for use solely with light-emitting diode (LED) light sources		X
9405.19.00	-- Other		X
	- Electric table, desk, bedside or floor-standing luminaires:		
9405.21.00	-- Designed for use solely with light-emitting diode (LED) light sources		X
9405.29.00	-- Other		X
	- Lighting sets of a kind used for Christmas trees:		
9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources		X
9405.39.00	-- Other		X
	- Other electric luminaires and lighting fittings:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources:		
9405.41.10	--- Solar energy operated lamps with fittings and fixtures	5.0%	B5
9405.41.90	--- Other		X
9405.42.00	-- Other, designed for use solely with light-emitting diode (LED) light sources:		X
	-- Other:		
9405.49.10	--- Shadowless operation lamps	5.0%	B5
9405.49.20	--- Energy saving light with balast and fittings		X
9405.49.90	--- Other		X
	- Non-electrical luminaires and lighting fittings:		
9405.50.10	--- Hurricane luminaires of base metal		X
9405.50.90	--- Other		X
	- Illuminated signs, illuminated name-plates and the like:		
9405.61.00	-- Designed for use solely with light-emitting diode (LED) light sources		X
9405.69.00	-- Other		X
	- Parts:		
9405.91.00	-- Of glass	85.6%	B15
9405.92.00	-- Of plastics	85.6%	B15
9405.99.00	-- Other	85.6%	B15
94.06	Prefabricated buildings.		
9406.10.00	- Of wood	15.0%	B15
9406.20.00	- Modular building units, of steel		X
	- Other:		
9406.90.10	--- Sandwich panel with or without cold room facility	5.0%	B5
9406.90.90	--- Other		X
95.03	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.		
9503.00.10	--- Puzzles		X
9503.00.90	--- Other		X
95.04	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.		
9504.20.00	- Articles and accessories for billiards of all kinds		X
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment		X
9504.40.00	- Playing cards		X
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30		X
9504.90.00	- Other		X
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
9505.10.00	- Articles for Christmas festivities		X
9505.90.00	- Other		X
95.06	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.		
	- Snow-skis and other snow-ski equipment:		
9506.11.00	-- Skis	10.0%	B8
9506.12.00	-- Skis-fastenings (ski-bindings)	10.0%	B8
9506.19.00	-- Other	10.0%	B8
	- Water-skis, surf-boards, sailboards and other water sport equipment:		
9506.21.00	-- Sailboards	10.0%	B8
9506.29.00	-- Other	10.0%	B8
	- Golf clubs and other golf equipment:		
9506.31.00	-- Clubs, complete	10.0%	B8

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9506.32.00	-- Balls	10.0%	B8
9506.39.00	-- Other	10.0%	B8
9506.40.00	- Articles and equipment for table-tennis:	10.0%	B8
	- Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	-- Lawn-tennis rackets, whether or not strung	10.0%	B8
9506.59.00	-- Other	10.0%	B8
	- Balls, other than golf balls and table-tennis balls:		
9506.61.00	-- Lawn-tennis balls	10.0%	B8
9506.62.00	-- Inflatable	10.0%	B8
9506.69.00	-- Other	10.0%	B8
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	10.0%	B8
	- Other:		
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	10.0%	B8
9506.99.00	-- Other	10.0%	B8
95.07	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.		
9507.10.00	- Fishing rods		X
9507.20.00	- Fish-hooks, whether or not snelled		X
9507.30.00	- Fishing reels		X
9507.90.00	- Other		X
95.08	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.		
9508.10.00	- Travelling circuses and travelling menageries		X
	- Amusement Park rides and water park amusements:		
9508.21.00	-- Roller coasters		X
9508.22.00	-- Carousels, swings and roundabouts		X
9508.23.00	-- Dodge’em cars		X
9508.24.00	-- Motion simulators and moving theatres		X
9508.25.00	-- Water rides		X
9508.26.00	-- Water park amusements		X
9508.29.00	-- Other		X
9508.30.00	- Fairground amusements		X
9508.40.00	- Travelling theatres		X
96.01	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).		
9601.10.00	- Worked ivory and articles of ivory		X
9601.90.00	- Other		X
96.02	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		
9602.00.10	--- Gelatin capsules (empty)		X
9602.00.20	--- Other		X
96.03	Brooms, brushes (including 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).		
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles		X
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9603.21.00	-- Tooth brushes, including dental plate brushes		X
9603.29.00	-- Other		X
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics		X
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		X
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles		X
9603.90.00	- Other		X
96.04	Hand sieves and hand riddles		
9604.00.10	--- Hand sieves for use in laboratories	10.0%	B8
9604.00.90	--- Other	28.0%	B15
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	28.0%	B15
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	10.0%	B8
	- Buttons:		
9606.21.00	-- Of plastics not covered with textile material	10.0%	B8
9606.22.00	-- Of a base metal, not covered with textile material	10.0%	B8
9606.29.00	-- Other	10.0%	B8
9606.30.00	- Button moulds and other parts of buttons; button blanks:	10.0%	B8
96.07	Slide fasteners and parts thereof.		
	- Slide fasteners:		
9607.11.00	-- Fitted with chain scoops of base metal	10.0%	B8
9607.19.00	-- Other	10.0%	B8
9607.20.00	- Parts	10.0%	B8
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
9608.10.00	- Ball point pens		X
9608.20.00	- Felt tipped and other porous-tipped pens and markers		X
9608.30.00	- Fountain pens, stylograph pens and other pens		X
9608.40.00	- Propelling or sliding pencils		X
9608.50.00	- Sets of articles from two or more of the foregoing subheadings		X
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir		X
	- Other:		
9608.91.00	-- Pen nibs and nib points		X
	-- Other:		
9608.99.10	--- Ball points for ball point pen	5.0%	B5
9608.99.90	--- Other		X
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609.10.00	- Pencils and crayons, with leads encased in a-sheath	10.0%	B8
9609.20.00	- Pencil leads, black or coloured	10.0%	B8
	- Other:		
9609.90.10	--- Slate pencil	5.0%	B5
9609.90.90	--- Other		X
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.		
9610.00.10	--- Unframed slates with writing surface only, thickness not exceeding 5mm	5.0%	B5
9610.00.90	--- Other		X
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		X
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
	- Ribbons:		
9612.10.10	--- Computer printer ribbons	5.0%	B5
9612.10.90	--- Other	5.0%	B5
9612.20.00	- Ink-pads		X
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
9613.10.00	- Pocket lighters, gas fuelled, non-refillable		X
9613.20.00	- Pocket lighters, gas fuelled, refillable		X
9613.80.00	- Other lighters		X
9613.90.00	- Parts	28.0%	B15
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		X
96.15	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		
	- Combs, hair-slides and the like:		
9615.11.00	-- Of hard rubber or plastics		X
9615.19.00	-- Other		X
9615.90.00	- Other		X
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor		X
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations		X
96.17	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.		X
96.18	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.		X
96.19	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.		X
96.20	Monopods, bipods, tripods and similar articles.		X
97.01	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, mosaics and similar decorative plaques.		
	- Of an age exceeding 100 years:		
9701.21.00	-- Painting, drawings and pastels		X
9701.22.00	-- Mosaics		X
9701.29.00	-- Other		X
	- Other:		
9701.91.00	-- Painting, drawings and pastels		X
9701.92.00	-- Mosaics		X
9701.99.00	-- Other		X
97.02	Original engravings, prints and lithographs.		
9702.10.00	- Of an age exceeding 100 years		X
9702.90.00	- Other		X
97.03	Original sculptures and statuary, in any material.		
9703.10.00	- Of an age exceeding 100 years		X
9703.90.00	- Other		X
97.04	Postage or revenue stamps, stamp-post-marks, first-day covers, postal stationery (stamped paper), and the like, used, or unused, other than those of heading 49.07		X
97.05	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.		
9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	5.0%	B5
	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		
9705.21.00	-- Human specimens and parts thereof	5.0%	B5

Column 1	Column 2	Column 3	Column 4
Tariff Line (HS 2022)	Description	Base Rate	Staging Category
9705.22.00	-- Extinct or endangered species and parts thereof	5.0%	B5
9705.29.00	-- Other	5.0%	B5
	- Collections and collectors' pieces of numismatic interest:		
9705.31.00	-- Of an age exceeding 100 years	5.0%	B5
9705.39.00	-- Other	5.0%	B5
97.06	Antiques of an age exceeding 100 years.		
9706.10.00	- Of an age exceeding 250 years	5.0%	B5
9706.90.00	- Other	5.0%	B5

Part 3

Tariff Elimination and Reduction - Japan

Section 1

Notes for Schedule of Japan

1. The nine-digit codes of the tariff classification number in the Schedule of Japan in Section 3 (hereinafter referred to in this Part as "Schedule of Japan") are based on the national nomenclature of Japan (*Statistical Code List for Imports* as of April 1, 2025). For greater certainty, they are subject to change in accordance with the laws, regulations or public notifications of Japan, and shall be referred to together with the correlation tables published in the case of any change of the national nomenclature of Japan.

2. For the purposes of Article 2.4, the following categories indicated in Column 4 of the Schedule of Japan shall apply:

(a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and such goods shall be duty free on the date of entry into force of this Agreement;

(b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated, from the Base Rate to free, in four equal annual installments beginning on the date of entry into force of this Agreement;

(c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated, from the Base Rate to free, in six equal annual installments beginning on the date of entry into force of this Agreement;

(d) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated, from the Base Rate to free, in eight equal annual installments beginning on the date of entry into force of this Agreement;

(e) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated, from the Base Rate to free, in 11 equal annual installments beginning on the date of entry into force of this Agreement;

(f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated, from the Base Rate to free, in 16 equal annual installments beginning on the date of entry into force of this Agreement;

(g) customs duties on originating goods classified under the tariff lines indicated with "TRQ" shall be as provided for in the terms and conditions set out in Section 2;

(h) originating goods classified under the tariff lines indicated with "R" shall be subject to the review by the Parties which shall be commenced within 90 days from the date of entry into force of this Agreement;

(i) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (h); and

(j) originating goods classified under the tariff lines indicated with "-", which are the subject of State Trading or the tariff rate quotas set out in the Schedule of Tariff Concessions of Japan to the GATT 1994 or in the relevant cabinet orders of Japan, shall not be applicable for any tariff commitment under this Agreement.

3. Subparagraph 4(b) of Part 1 shall not apply to the case of customs duties on originating goods classified under the tariff line 0703.10, derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan.

Section 2
Tariff Rate Quotas of Japan

1. For the purposes of subparagraph 2(g) of Section 1, customs duties on originating goods classified under the tariff lines indicated with "TRQ" in Column 4 of the Schedule of Japan (hereinafter referred to in this Section as "the originating goods") shall be governed by the terms and conditions set out in this Section, beginning on the date of entry into force of this Agreement.

2. A tariff rate quota shall be applied to the originating goods in accordance with the following:

(a) the aggregate quota quantity for each year shall be as follows:

(i) 45 metric tons for the first year;

(ii) 52 metric tons for the second year;

(iii) 59 metric tons for the third year;

(iv) 66 metric tons for the fourth year;

(v) 73 metric tons for the fifth year;

(vi) 80 metric tons for the sixth year;

(vii) 87 metric tons for the seventh year;

(viii) 94 metric tons for the eighth year;

(ix) 101 metric tons for the ninth year;

(x) 108 metric tons for the tenth year; and

(xi) 115 metric tons for the eleventh year and for each subsequent year;

(b) the in-quota rate of customs duty on the originating goods shall be eliminated, from 25.5 percent to free, in 11 equal annual installments beginning on the date of entry into force of this Agreement; and

(c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by Japan on the basis of the certificate issued by Bangladesh for each export.

3. The originating goods other than those imported under the tariff rate quota shall be excluded from any tariff commitment specified in paragraph 2.

4. Where the first year is less than 12 months, the aggregate quota quantity for the first year set out for the tariff rate quota under this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. Any fraction of less than 1 metric ton of the aggregate quota quantity so reduced shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0).

5. The detailed regulations to implement the tariff rate quota and certificate of the originating goods under this Section will be provided for in the Operational Procedures for Trade in Goods.

Section 3
Schedule of Japan

Column 1	Column 2	Column 3	Column 4
Tariff Line (April 1, 2025)	Description	Base Rate	Staging Category
01.01	Live horses, asses, mules and hinnies		
	Horses:		
0101.21	Pure-bred breeding animals		
010121.100	1 Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as “light-breed horses”) in accordance with the provisions of the Cabinet Order for Enforcement of the Customs Tariff Law (Cabinet Order No. 155 of 1954) (hereinafter referred to as “Cabinet Order”)		A
	2 Other		
010121.210	(1) “Light-breed horses” certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
010121.290	(2) Other		X
0101.29	Other		
010129.100	1 Certified as being not “light-breed horses” in accordance with the provisions of a Cabinet Order		A
	2 Other		
010129.210	(1) “Light-breed horses” certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
010129.290	(2) Other		X
0101.30000	Asses		A
0101.90000	Other		A
01.02	Live bovine animals		
	Cattle:		
0102.21000	Pure-bred breeding animals		A
0102.29	Other		
010229.100	1 Weighing not more than 300 kg		X
010229.200	2 Other		X
	Buffalo:		
0102.31000	Pure-bred breeding animals		A

0102.39000	Other		A
0102.90	Other		
010290.100	1 Pure-bred breeding animals		A
	2 Other		
010290.210	(1) Weighing not more than 300 kg		X
010290.290	(2) Other		X
01.03	Live swine		
0103.10000	Pure-bred breeding animals		A
	Other:		
0103.91000	Weighing less than 50 kg		X
0103.92	Weighing 50 kg or more		
010392.011	*[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading Prices B: the prices specified by *[1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law		X
010392.012	*[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in *[1] Rates B: the rates specified in this subheading *[3] according to the each divisions of each import terms provided in the Annex 1-3-2		X
010392.020	*[3] Per each, more than the gate price of live swine, in value for customs duty		X
01.04	Live sheep and goats		
0104.10000	Sheep		A
0104.20000	Goats		A
01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls		
	Weighing not more than 185 g		
0105.11000	Fowls of the species *Gallus domesticus*		A
0105.12000	Turkeys		A
0105.13000	Ducks		A
0105.14000	Geese		A
0105.15000	Guinea fowls		A
	Other		

0105.94000	Fowls of the species *Gallus domesticus*		A
0105.99000	Other		A
01.06	Other live animals		
	Mammals:		
0106.11000	Primates		A
0106.12	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)		
010612.010	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		A
010612.090	- Other		A
0106.13000	Camels and other camelids (*Camelidae*)		A
0106.14000	Rabbits and hares		A
0106.19	Other		
010619.010	- Carnivores		A
010619.090	- Other		A
0106.20	Reptiles (including snakes and turtles)		
010620.010	- Turtles and tortoises		A
010620.020	- Crocodiles and alligators		A
	- Squamata		
010620.031	-- Lizards		A
010620.039	-- Other		A
010620.090	- Other		A
	Birds:		
0106.31000	Birds of prey		A
0106.32000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)		A
0106.33000	Ostriches; emus (*Dromaius novaehollandiae*)		A
0106.39000	Other		A
	Insects:		
0106.41000	Bees		A
0106.49000	Other		A
0106.90	Other		
	- Amphibians		

010690.011	-- Anura		A
010690.012	-- Caudata		A
010690.019	-- Other		A
010690.090	- Other		A
02.01	Meat of bovine animals, fresh or chilled		
0201.10000	Carcasses and half-carcasses		X
0201.20000	Other cuts with bone in		X
0201.30	Boneless		
020130.010	- Loin		X
020130.020	- Chuck, Clod and Round		X
020130.030	- Brisket and plate		X
020130.090	- Other		X
02.02	Meat of bovine animals, frozen		
0202.10000	Carcasses and half-carcasses		X
0202.20000	Other cuts with bone in		X
0202.30	Boneless		
020230.010	- Loin		X
020230.020	- Chuck, Clod and Round		X
020230.030	- Brisket and plate		X
020230.090	- Other		X
02.03	Meat of swine, fresh, chilled or frozen		
	Fresh or chilled:		
0203.11	Carcasses and half-carcasses		
020311.010	1 Of wild boars		A
	2 Other		
020311.020	*[1] Each kilogram, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A, standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B, the prices specified by *[1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law		X

	*[2] Each kilogram, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A, mentioned in *[1] Rates B, the rates specified by *[3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2		
020311.031	- Less than 299.25 yen/kg in value for customs duty		X
020311.032	- Not less than 299.25 yen/kg in value for customs duty		X
020311.040	*[3] Each kilogram, more than the gate prices of pig carcass, in value for customs duty		X
0203.12	Hams, shoulders and cuts thereof, with bone in		
020312.010	1 Of wild boars		A
	2 Other		
020312.023	*[1] Each kilogram, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06. Prices A, standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06. Prices B, the prices specified by *[1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law		X
	*[2] Each kilogram, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A, mentioned in *[1] Rates B, the rates specified by *[3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2		
020312.024	- Less than 399 yen/kg in value for customs duty		X
020312.025	- Not less than 399 yen/kg in value for customs duty		X
020312.022	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
0203.19	Other		
020319.010	1 Of wild boars		A
	2 Other		
020319.023	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		
020319.024	- Less than 399 yen/kg in value for customs duty		X

020319.025	- Not less than 399 yen/kg in value for customs duty		X
020319.022	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
	Frozen:		
0203.21	Carcasses and half-carcasses		
020321.010	1 Of wild boars		A
	2 Other		
020321.020	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty		
020321.031	- Less than 299.25 yen/kg in value for customs duty		X
020321.032	- Not less than 299.25 yen/kg in value for customs duty		X
020321.040	*[3] Each kilogram, more than the gate prices of pig carcass, in value for customs duty		X
0203.22	Hams, shoulders and cuts thereof, with bone in		
020322.010	1 Of wild boars		A
	2 Other		
020322.023	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		
020322.024	- Less than 399 yen/kg in value for customs duty		X
020322.025	- Not less than 399 yen/kg in value for customs duty		X
020322.022	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
0203.29	Other		
020329.010	1 Of wild boars		A
	2 Other		
020329.023	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		
020329.024	- Less than 399 yen/kg in value for customs duty		X
020329.025	- Not less than 399 yen/kg in value for customs duty		X
020329.022	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
02.04	Meat of sheep or goats, fresh, chilled or frozen		
0204.10000	Carcasses and half-carcasses of lamb, fresh or chilled		A

	Other meat of sheep, fresh or chilled:		
0204.21000	Carcasses and half-carcasses		A
0204.22000	Other cuts with bone in		A
0204.23000	Boneless		A
0204.30000	Carcasses and half-carcasses of lamb, frozen		A
	Other meat of sheep, frozen:		
0204.41000	Carcasses and half-carcasses		A
0204.42000	Other cuts with bone in		A
0204.43000	Boneless		A
0204.50000	Meat of goats		A
02.05			
0205.00000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozens		A
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
0206.10	Of bovine animals, fresh or chilled		
020610.020	1 Cheek meat and head meat		X
	2 Other		
	(1) Internal organs and tongues		
020610.011	- Tongues		X
020610.019	- Other		X
020610.090	(2) Other		X
	Of bovine animals, frozen:		
0206.21000	Tongues		X
0206.22000	Livers		X
0206.29	Other		
020629.020	1 Cheek meat and head meat		X
	2 Other		
020629.010	(1) Internal organs		X
020629.090	(2) Other		X
0206.30	Of swine, fresh or chilled		
020630.010	1 Of wild boars		A
	2 Other		

020630.091	(1) Internal organs		X
	(2) Other		
020630.093	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		
020630.094	- Less than 399 yen/kg in value for customs duty		X
020630.095	- Not less than 399 yen/kg in value for customs duty		X
020630.099	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
	Of swine, frozen:		
0206.41	Livers		
020641.010	1 Of wild boars		A
020641.090	2 Other		X
0206.49	Other		
020649.010	1 Of wild boars		A
	2 Other		
020649.091	(1) Internal organs		X
	(2) Other		
020649.093	*[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		X
	*[2] Each kilogram, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		
020649.094	- Less than 399 yen/kg in value for customs duty		X
020649.095	- Not less than 399 yen/kg in value for customs duty		X
020649.099	*[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty		X
0206.80000	Other, fresh or chilled		A
0206.90000	Other, frozen		A
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen		
	Of fowls of the species *Gallus domesticus*:		
0207.11000	Not cut in pieces, fresh or chilled		X
0207.12000	Not cut in pieces, frozen		X
0207.13	Cuts and offal, fresh or chilled		
020713.100	1 Legs with bone in		X
020713.200	2 Other		X

0207.14	Cuts and offal, frozen		
020714.100	1 Livers		A
	2 Other		
020714.210	(1) Legs with bone in		X
020714.220	(2) Other		X
	Of turkeys:		
0207.24000	Not cut in pieces, fresh or chilled		A
0207.25000	Not cut in pieces, frozen		A
0207.26000	Cuts and offal, fresh or chilled		A
0207.27	Cuts and offal, frozen		
020727.100	1 Livers		A
020727.200	2 Other		A
	Of ducks:		
0207.41000	Not cut in pieces, fresh or chilled	9.6%	B10
0207.42000	Not cut in pieces, frozen		A
0207.43000	Fatty livers, fresh or chilled		A
0207.44000	Other, fresh or chilled	9.6%	B10
0207.45	Other, frozen		
020745.010	- Livers		A
020745.090	- Other		A
	Of geese:		
0207.51000	Not cut in pieces, fresh or chilled		A
0207.52000	Not cut in pieces, frozen		A
0207.53000	Fatty livers, fresh or chilled		A
0207.54000	Other, fresh or chilled		A
0207.55	Other, frozen		
020755.100	1 Livers		A
020755.200	2 Other		A
0207.60	Of guinea fowls		
020760.100	1 Livers, frozen		A
020760.200	2 Other		A

02.08	Other meat and edible meat offal, fresh, chilled or frozen		
0208.10000	Of rabbits or hares		A
0208.30000	Of primates		A
0208.40	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)		
020840.011	- Of whales		A
020840.090	- Other		A
0208.50000	Of reptiles (including snakes and turtles)		A
0208.60000	Of camels and other camelids (*Camelidae*)		A
0208.90000	Other		A
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		
0209.10000	Of pigs		A
0209.90000	Other		A
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		
	Meat of swine:		
0210.11	Hams, shoulders and cuts thereof, with bone in		
021011.010	*[1] Each kilogram, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rate B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A; standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02. Rates B; the rates specified in this subheading *[2] according to the each divisions of each import terms provided in the Annex 1-3		X
021011.020	*[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty		X
0210.12	Bellies (streaky) and cuts thereof		
021012.010	*[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty		X
021012.020	*[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty		X
0210.19	Other		
021019.010	*[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty		X
021019.020	*[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty		X
0210.20000	Meat of bovine animals		X
	Other, including edible flours and meals of meat or meat offal		
0210.91000	Of primates		A

0210.92000	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)	4.2%	B10
0210.93000	Of reptiles (including snakes and turtles)		A
0210.99	Other		
	1 Of swine		
021099.011	*[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty		X
021099.019	*[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty		X
021099.020	2 Of bovine animals		X
021099.090	3 Other		X
03.01	Live fish		
	Ornamental fish:		
0301.11	Freshwater		
030111.100	1 Carp (*Cyprinus spp.*) and gold-fish (*Carassius auratus*)	3.5%	B7
030111.200	2 Other		A
0301.19000	Other		A
	Other live fish:		
0301.91	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
030191.100	1 Fry for fish culture		A
030191.200	2 Other	3.5%	B10
0301.92	Eels (*Anguilla spp.*)		
030192.100	1 Fry for fish culture		A
030192.200	2 Other		X
0301.93	Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)		
030193.100	1 Fry for fish culture		A
030193.200	2 Other	3.5%	B10
0301.94	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)		
	1 Fry for fish culture		
030194.110	- Atlantic bluefin tunas (*Thunnus thynnus*)		A
030194.120	- Pacific bluefin tunas (*Thunnus orientalis*)		A

	2 Other		
030194.210	- Atlantic bluefin tunas (*Thunnus thynnus*)		X
030194.220	- Pacific bluefin tunas (*Thunnus orientalis*)		X
0301.95	Southern bluefin tunas (*Thunnus maccoyii*)		
030195.100	1 Fry for fish culture		A
030195.900	2 Other		X
0301.99	Other		
	1 Fry for fish culture		
	- Buri (*Seriola spp.*)		
030199.111	-- Buri (*Seriola quinqueradiata*)		A
030199.119	-- Other		A
030199.120	- Carp		A
030199.190	- Other		A
	2 Other		
030199.210	(1) Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	(2) Other		
030199.220	- Hirame (*Paralichthys spp.*)		X
030199.290	- Other		X
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04		
	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.11000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0302.13	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)		
030213.011	- Red salmon (*Oncorhynchus nerka*)		X
030213.012	- Silver salmon (*Oncorhynchus kisutch*)		X
030213.019	- Other		X
0302.14000	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0302.19000	Other		X
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		

0302.21000	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	3.5%	B10
0302.22000	Plaice (*Pleuronectes platessa*)	3.5%	B10
0302.23000	Sole (*Solea spp.*)	3.5%	B10
0302.24000	Turbots (*Psetta maxima*)	3.5%	B10
0302.29000	Other	3.5%	B10
	Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.31000	Albacore or longfinned tunas (*Thunnus alalunga*)		X
0302.32000	Yellowfin tunas (*Thunnus albacares*)		X
0302.33000	Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		X
0302.34000	Bigeye tunas (*Thunnus obesus*)		X
0302.35	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)		
030235.010	- Atlantic bluefin tunas (*Thunnus thynnus*)		X
030235.020	- Pacific bluefin tunas (*Thunnus orientalis*)		X
0302.36000	Southern bluefin tunas (*Thunnus maccoyii*)		X
0302.39000	Other		X
	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.41000	Herrings (*Clupea harengus, Clupea pallasii*)		X
0302.42000	Anchovies (*Engraulis spp.*)		X
0302.43	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)		
030243.100	1 Of *Sardinops spp.*		X
030243.200	2 Other	3.5%	B10
0302.44000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
0302.45000	Jack and horse mackerel (*Trachurus spp.*)		X
0302.46000	Cobia (*Rachycentron canadum*)		X
0302.47000	Swordfish (*Xiphias gladius*)	3.5%	B10
0302.49	Other		
030249.100	1 Pacific saury (*Cololabis saira*) and scads (*Decapterus spp.*)		X

	2 Other		
030249.210	- Seerfishes (*Scomberomorus spp.*)		X
030249.220	- Marlins (*Istiophoridae*)		X
030249.290	- Other	3.5%	B10
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.51000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
0302.52000	Haddock (*Melanogrammus aeglefinus*)	3.5%	B10
0302.53000	Coalfish (*Pollachius virens*)	3.5%	B10
0302.54	Hake (*Merluccius spp., Urophycis spp.*)		
030254.100	1 Of *Merluccius spp.*		X
030254.200	2 Of *Urophycis spp.*	3.5%	B10
0302.55000	Alaska Pollock (*Theragra chalcogramma*)		X
0302.56000	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	3.5%	B10
0302.59	Other		
030259.100	1 Tara (*Gadus spp., Theragra spp.*)		X
030259.200	2 Other	3.5%	B10
	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.71000	Tilapias (*Oreochromis spp.*)	3.5%	B10
0302.72000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	3.5%	B10
0302.73000	Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	3.5%	B10
0302.74000	Eels (*Anguilla spp.*)	3.5%	B10
0302.79000	Other	3.5%	B10
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.81000	Dogfish and other sharks	2.5%	B7
0302.82000	Rays and skates (*Rajidae*)	3.5%	B7
0302.83000	Toothfish (*Dissostichus spp.*)		X
0302.84000	Seabass (*Dicentrarchus spp.*)		X
0302.85000	Seabream (*Sparidae*)	2.0%	B7

0302.89	Other		
	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) and red-eye round herring (*Etrumeus spp.*)		
030289.110	- Buri (*Seriola spp.*)		X
030289.190	- Other		X
030289.210	2 Barracouta (*Sphyraenidae* and *Gempylidae*) and king-clip (*Genypterus spp.*)	2.0%	B7
	3 Other		
030289.293	- Hairtails		X
030289.294	- Fugu	3.5%	B10
030289.299	- Other		X
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0302.91	Livers, roes and milt		
	1 Hard roes of Nishin (*Clupea spp.*) and Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		
030291.010	- Hard roes of Nishin (*Clupea spp.*)	5.6%	B10
030291.020	- Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		X
030291.090	2 Other		X
0302.92000	Shark fins	2.5%	B7
0302.99	Other		
030299.100	1 Viscera		A
	2 Other		
030299.910	(1) Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	(2) Other		
030299.991	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*), and sea breams (*Sparidae*)	2.0%	B10
030299.992	- Dogfish and other sharks	2.5%	B7
030299.999	- Other	3.5%	B10
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04		
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.11000	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)		X
0303.12	Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)		
030312.010	- Silver salmon (*Oncorhynchus kisutch*)		X
030312.090	- Other		X

0303.13000	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0303.14000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0303.19000	Other		X
	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.23000	Tilapias (*Oreochromis spp.*)	3.5%	B10
0303.24000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	3.5%	B10
0303.25000	Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	3.5%	B10
0303.26000	Eels (*Anguilla spp.*)	3.5%	B5
0303.29000	Other	3.5%	B10
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.31000	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	3.5%	B7
0303.32000	Plaice (*Pleuronectes platessa*)	3.5%	B10
0303.33000	Sole (*Solea spp.*)	3.5%	B10
0303.34000	Turbots (*Psetta maxima*)	3.5%	B10
0303.39000	Other	3.5%	B7
	Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.41000	Albacore or longfinned tunas (*Thunnus alalunga*)		X
0303.42000	Yellowfin tunas (*Thunnus albacares*)		X
0303.43000	Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		X
0303.44000	Bigeye tunas (*Thunnus obesus*)		X
0303.45	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)		
030345.010	- Atlantic bluefin tunas (*Thunnus thynnus*)		X
030345.020	- Pacific bluefin tunas (*Thunnus orientalis*)		X
0303.46000	Southern bluefin tunas (*Thunnus maccoyii*)		X
0303.49000	Other		X

	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.51000	Herrings (*Clupea harengus, Clupea pallasii*)		X
0303.53	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)		
030353.100	1 Of *Sardinops spp.*		X
030353.200	2 Other		X
0303.54000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
0303.55000	Jack and horse mackerel (*Trachurus spp.*)		X
0303.56000	Cobia (*Rachycentron canadum*)		X
0303.57000	Swordfish (*Xiphias gladius*)		X
0303.59	Other		
	1 Anchovies (*Engraulis spp.*), Pacific saury (*Cololabis saira*) and scads (*Decapterus spp.*)		
030359.110	- Anchovies (*Engraulis spp.*)		X
030359.120	- Pacific saury (*Cololabis saira*)		X
030359.190	- Scads (*Decapterus spp.*)		X
	2 Other		
030359.910	- Seerfishes (*Scomberomorus spp.*)		X
030359.920	- Capelin (*Mallotus villosus*)	2.8%	B10
030359.930	- Marlin (*Istiophoridae*)		X
030359.990	- Other		X
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.63000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
0303.64000	Haddock (*Melanogrammus aeglefinus*)	3.5%	B10
0303.65000	Coalfish (*Pollachius virens*)	3.5%	B10
0303.66	Hake (*Merluccius spp., Urophycis spp.*)		
030366.100	1 Of *Merluccius spp.*		X
030366.200	2 Of *Urophycis spp.*	3.5%	B10
0303.67000	Alaska Pollock (*Theragra chalcogramma*)		X

0303.68000	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	3.5%	B10
0303.69	Other		
030369.100	1 Tara (*Gadus spp., Theragra spp.*)		X
030369.200	2 Other		X
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.81000	Dogfish and other sharks	2.5%	B7
0303.82000	Rays and skates (*Rajidae*)	3.5%	B7
0303.83000	Toothfish (*Dissostichus spp.*)		X
0303.84000	Seabass (*Dicentrarchus spp.*)	3.5%	B10
0303.89	Other		
	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) and red-eye round herring (*Etrumeus spp.*)		
030389.110	- Nishin (*Clupea spp.*)		X
030389.122	- Buri (*Seriola spp.*)		X
030389.129	- Other		X
	2 Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*), and sea breams (*Sparidae*)		
030389.211	- Sea breams (*Sparidae*)	2.0%	B10
030389.219	- Other	2.0%	B10
	3 Other		
030389.293	- Hairtails		X
030389.294	- Fugu	3.5%	B10
030389.295	- Menuke (*Sebastes spp.*)	3.5%	B15
030389.296	- Sable fish	3.5%	B10
030389.297	- Alfonsino	3.5%	B15
030389.298	- Sweetfish	3.5%	B15
030389.231	- North Pacific armorhead (*Pseudopentaceros wheeleri*)	3.5%	B15
030389.299	- Other		R
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0303.91	Livers, roes and milt		
030391.010	1 Hard roes of Nishin (*Clupea spp.*)	4.0%	B10
030391.020	2 Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		X
030391.090	3 Other		X

0303.92000	Shark fins	2.5%	B7
0303.99	Other		
030399.100	1 Viscera		A
	2 Other		
	(1) Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		
030399.911	- Nishin (*Clupea spp.*) and Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*),		X
030399.912	- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*),		X
030399.919	- Other		X
	(2) Other		
030399.991	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*), and sea breams (*Sparidae*)	2.0%	B10
030399.992	- Capelin (*Mallotus villosus*)	2.8%	B10
030399.993	- Dogfish and other sharks	2.5%	B7
030399.999	- Other		X
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
	Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0304.31000	Tilapias (*Oreochromis spp.*)		X
0304.32000	Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)		X
0304.33000	Nile Perch (*Lates niloticus*)		X
0304.39000	Other		X
	Fresh or chilled fillets of other fish:		
0304.41000	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0304.42000	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0304.43000	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)		X
0304.44	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*		
030444.100	1 Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
030444.200	2 Other		X

0304.45000	Swordfish (*Xiphias gladius*)		X
0304.46000	Toothfish (*Dissostichus spp.*)		X
0304.47000	Dogfish and other sharks		X
0304.48000	Rays and skates (*Rajidae*)		X
0304.49	Other		
030449.100	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	2 Other		
030449.210	- Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)		X
030449.220	- Southern bluefin tunas (*Thunnus maccoyii*)		X
030449.290	- Other		X
	Other, fresh or chilled:		
0304.51000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		X
0304.52000	Salmonidae		X
0304.53	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*		
030453.100	1 Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
030453.200	2 Other		X
0304.54000	Swordfish (*Xiphias gladius*)		X
0304.55000	Toothfish (*Dissostichus spp.*)		X
0304.56000	Dogfish and other sharks	2.5%	B7
0304.57000	Rays and skates (*Rajidae*)	3.5%	B7
0304.59	Other		
030459.100	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	2 Other		
030459.210	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) and sea breams (*Sparidae*)	2.0%	B7
	- Other		
030459.291	-- Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)		X
030459.292	-- Southern bluefin tunas (*Thunnus maccoyii*)		X
030459.299	-- Other		X

	Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0304.61000	Tilapias (*Oreochromis spp.*)	3.5%	B10
0304.62000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	3.5%	B10
0304.63000	Nile Perch (*Lates niloticus*)	3.5%	B10
0304.69000	Other	3.5%	B10
	Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:		
0304.71000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
0304.72000	Haddock (*Melanogrammus aeglefinus*)	3.5%	B10
0304.73000	Coalfish (*Pollachius virens*)	3.5%	B10
0304.74	Hake (*Merluccius spp., Urophycis spp.*)		
030474.100	1 Of *Merluccius spp.*		X
030474.200	2 Of *Urophycis spp.*	3.5%	B10
0304.75000	Alaska Pollock (*Theragra chalcogramma*)		X
0304.79	Other		
030479.100	1 Tara (*Gadus spp., Theragra spp.*)		X
030479.200	2 Other	3.5%	B10
	Frozen fillets of other fish:		
0304.81000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0304.82000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0304.83000	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	3.5%	B10
0304.84000	Swordfish (*Xiphias gladius*)		X
0304.85000	Toothfish (*Dissostichus spp.*)		X
0304.86000	Herrings (*Clupea harengus, Clupea pallasii*)		X
0304.87	Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		
	- Tunas (of the genus *Thunnus*)		
030487.020	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)		X
030487.030	-- Southern bluefin tunas (*Thunnus maccoyii*)		X

030487.040	-- Yellowfin tunas (*Thunnus albacares*)		X
030487.050	-- Bigeye tunas (*Thunnus obesus*)		X
030487.060	-- Other		X
030487.090	- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		X
0304.88000	Dogfish, other sharks, rays and skates (*Rajidae*)	3.5%	B7
0304.89	Other		
030489.100	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	2 Other		
030489.210	- Marlin (*Istiophoridae*)		X
030489.220	- Salmonidae		X
030489.230	- North Pacific armorhead (*Pseudopentaceros wheeleri*)	3.5%	B10
030489.290	- Other	3.5%	B10
	Other, frozen:		
0304.91000	Swordfish (*Xiphias gladius*)		X
0304.92000	Toothfish (*Dissostichus spp.*)		X
0304.93000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		X
0304.94	Alaska Pollock (*Theragra chalcogramma*)		
030494.010	- Surimi		X
030494.090	- Other		X
0304.95	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than Alaska Pollock (*Theragra chalcogramma*)		
	1 Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		
030495.110	- Surimi		X
030495.190	- Other		X
030495.200	2 Other	3.5%	B10
0304.96000	Dogfish and other sharks	2.5%	B7
0304.97000	Rays and skates (*Rajidae*)	3.5%	B7
0304.99	Other		

	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		
030499.110	- Nishin (*Clupea spp.*)		X
030499.120	- Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	2 Other		
030499.910	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*), and sea breams (*Sparidae*)	2.0%	B7
030499.930	- Capelin (*Mallotus villosus*)	2.8%	B7
	- Other		
030499.991	-- Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)		X
030499.992	-- Fugu	3.5%	B10
030499.993	-- Itoyori, Surimi		X
030499.994	-- Southern bluefin tunas (*Thunnus maccoyii*)		X
030499.999	-- Other	3.5%	B10
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process		
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine		
030520.010	1 Hard roes of Nishin (*Clupea spp.*) other than Nishin roes on the tangles	8.4%	B10
030520.030	2 Hard roes of Salmonidae	3.5%	B15
	3 Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*) and Nishin roes on the tangles		
030520.020	- Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
030520.040	- Nishin roes on the tangles	10.0%	B10
030520.090	4 Other		A
	Fish fillets, dried, salted or in brine, but not smoked:		
0305.31000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	10.5%	B10
0305.32	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*		
030532.010	- Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
030532.090	- Other	10.5%	B10
0305.39	Other		
030539.100	1 Salmonidae		X
	2 Other		

030539.210	- Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
030539.290	- Other	10.5%	B10
	Smoked fish, including fillets, other than edible fish offal:		
0305.41000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0305.42000	Herrings (*Clupea harengus, Clupea pallasii*)	10.0%	B10
0305.43000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0305.44000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	10.0%	B10
0305.49	Other		
030549.010	- Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	10.0%	B10
030549.090	- Other	10.0%	B10
	Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
0305.52000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		X
0305.53	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		
030553.100	- Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
030553.900	- Other		X
0305.54	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), *Indian mackerels* (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)		
030554.100	- Herrings (*Clupea harengus, Clupea pallasii*), Iwashi (*Sardinops spp.* and *Engraulis spp.*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Pacific saury (*Cololabis saira*)		X
030554.900	- Other		X
0305.59	Other		
030559.010	1 Salmonidae		X

	2 Other		
030559.020	(1) Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) and red-eye round herring (*Etrumeus spp.*)		X
030559.090	(2) Other		X
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61000	Herrings (*Clupea harengus, Clupea pallasii*)		X
0305.62000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
0305.63000	Anchovies (*Engraulis spp.*)		X
0305.64000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		X
0305.69	Other		
030569.010	1 Salmonidae		X
	2 Other		
030569.091	- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, and *Sardinops spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
030569.099	- Other		X
	Fish fins, heads, tails, maws and other edible fish offal:		
0305.71	Shark fins		
030571.010	- Smoked	10.0%	B7
030571.090	- Other	10.5%	B7
0305.72	Fish heads, tails and maws		
030572.400	1 Maws		A
	2 Other		
	(1) Smoked		
030572.110	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
030572.190	- Other	10.0%	B10
	(2) Dried		
030572.210	A Salmonidae		X
	B Other		
	- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		

030572.221	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
030572.222	-- Other		X
030572.229	- Other		X
	(3) Salted or in brine		
030572.310	A Salmonidae		X
	B Other		
030572.321	- Herrings (*Clupea harengus, Clupea pallasii*)		X
030572.322	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
030572.323	- Anchovies (*Engraulis spp.*)		X
	- Other		
030572.324	-- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Sardinops spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
030572.329	-- Other		X
0305.79	Other		
030579.400	1 Viscera		A
	2 Other		
	(1) Smoked		
030579.110	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
030579.190	- Other	10.0%	B10
	(2) Dried		
030579.210	A Salmonidae		X
	B Other		
	- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		
030579.221	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
030579.222	-- Other		X
030579.229	- Other		X
	(3) Salted or in brine		
030579.310	A Salmonidae		X
	B Other		
030579.321	- Herrings (*Clupea harengus, Clupea pallasii*)		X

030579.322	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
030579.323	- Anchovies (*Engraulis spp.*)		X
	- Other		
030579.324	-- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Sardinops spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
030579.329	-- Other		X
03.06	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		
	Frozen:		
0306.11000	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)		A
0306.12000	Lobsters (*Homarus spp.*)		A
0306.14	Crabs		
030614.010	- King crabs (*Paralithodes spp.*)		A
030614.020	- Snow crabs (*Chionoecetes spp.*)		A
030614.030	- Swimming crabs (*Portunus spp.*)		A
030614.040	- Horsehair crabs		A
030614.090	- Other		A
0306.15000	Norway lobsters (*Nephrops norvegicus*)		A
0306.16000	Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)		A
0306.17000	Other shrimps and prawns		A
0306.19	Other		
030619.100	1 Ebi		A
030619.200	2 Other		A
	Live, fresh or chilled:		
0306.31000	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)		A
0306.32000	Lobsters (*Homarus spp.*)		A
0306.33	Crabs		
030633.110	- King crabs (*Paralithodes spp.*)		A
	- Snow crabs (*Chionoecetes spp.*)		
030633.121	-- Red snow crabs		A
030633.129	-- Other		A

030633.130	- Swimming crabs (*Portunus spp.*)		A
030633.140	- Horsehair crabs		A
030633.150	- Mitten crabs (*Eriocheir spp.*)		A
030633.190	- Other		A
0306.34000	Norway lobsters (*Nephrops norvegicus*)		A
0306.35	Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)		
030635.100	- Live		A
030635.900	- Other		A
0306.36	Other shrimps and prawns		
	- Live		
030636.110	-- For fish culture or releasing in the sea (*Penaeidae spp.*)		A
030636.190	-- Other		A
030636.900	- Other		A
0306.39	Other		
030639.100	1 Ebi		A
030639.900	2 Other		A
	Other:		
0306.91	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)		
030691.100	1 Smoked		A
030691.900	2 Other		A
0306.92	Lobsters (*Homarus spp.*)		
030692.100	1 Smoked		A
030692.900	2 Other		A
0306.93	Crabs		
030693.100	1 Smoked		A
030693.900	2 Other		A
0306.94	Norway lobsters (*Nephrops norvegicus*)		
030694.100	1 Smoked		A
030694.900	2 Other		A
0306.95	Shrimps and prawns		
030695.100	1 Smoked		A

030695.900	2 Other		A
0306.99	Other		
	1 Smoked		
030699.110	(1) Ebi		A
030699.190	(2) Other		A
	2 Other		
030699.910	(1) Ebi		A
030699.990	(2) Other		A
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process		
	Oysters:		
0307.11000	Live, fresh or chilled		X
0307.12000	Frozen		X
0307.19	Other		
	1 Smoked		
030719.210	- Adductors of shellfish		X
030719.290	- Other	6.7%	B15
030719.300	2 Other	10.5%	B15
	Scallops and other molluscs of the family *Pectinidae*:		
0307.21	Live, fresh or chilled		
030721.100	- Of the genera *Pecten, Chlamys* or *Placopecten*		X
	- Other		
030721.210	-- Adductors of shellfish		X
030721.290	-- Other		X
0307.22	Frozen		
030722.100	- Of the genera *Pecten, Chlamys or Placopecten*		X
	- Other		
030722.210	-- Adductors of shellfish		X
030722.290	-- Other		X
0307.29	Other		
030729.600	1 Smoked		X

	2 Other		
030729.210	- Of the genera *Pecten, Chlamys or Placopecten*		X
	- Other		
030729.291	-- Adductors of shellfish		X
030729.299	-- Other		X
	Mussels (*Mytilus spp., Perna spp.*):		
0307.31000	Live, fresh or chilled		X
0307.32000	Frozen		X
0307.39	Other		
	1 Smoked		
030739.510	- Adductors of shellfish		X
030739.590	- Other	6.7%	B15
030739.200	2 Other	10.0%	B15
	Cuttle fish and squid:		
0307.42	Live, fresh or chilled		
030742.010	- Mongo ika		R
030742.090	- Other		X
0307.43	Frozen		
030743.010	- Mongo ika		A
030743.020	- Neon flying squid (*Ommastrephes bartramii*)		X
030743.030	- Japanese flying squid (*Todarodes pacificus*), jumbo flying squid (*Dosidicus gigas*), japanese squid (*Loliolus spp.*), shortfin squid (*Illex spp.*) and sparkling enope squid (*Watasenia scintillans*)		X
030743.090	- Other		X
0307.49	Other		
030749.500	1 Smoked		X
	2 Other		
030749.210	- Mongo ika		R
030749.290	- Other		X
	Octopus (*Octopus spp.*):		
0307.51000	Live, fresh or chilled		X
0307.52000	Frozen	7.0%	B10

0307.59	Other		
030759.500	1 Smoked	6.7%	B10
030759.200	2 Other	10.0%	B10
0307.60	Snails, other than sea snails		
030760.100	1 Live, fresh, chilled or frozen	7.0%	B10
030760.500	2 Smoked	6.7%	B15
030760.200	3 Other	10.0%	B7
	Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae*, *Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*):		
0307.71	Live, fresh or chilled		
030771.100	1 Adductors of shellfish		X
030771.200	2 Hard clam		X
	3 Other		
030771.310	- Akagai (bloody clam), live		X
030771.320	- Baby clam		X
030771.390	- Other		X
0307.72	Frozen		
030772.100	1 Adductors of shellfish		X
030772.200	2 Hard clam		X
	3 Other		
030772.310	- Baby clam		X
030772.390	- Other		X
0307.79	Other		
	1 Smoked		
030779.210	- Adductors of shellfish		X
030779.290	- Other	6.7%	B15
	2 Other		
030779.310	(1) Adductors of shellfish		X
030779.320	(2) Hard clam, salted or in brine	5.3%	B15
	(3) Other		
030779.331	- Hard clam, dried	10.0%	B15

030779.339	- Other		X
	Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):		
0307.81000	Live, fresh or chilled abalone (*Haliotis spp.*)		X
0307.82000	Live, fresh or chilled stromboid conchs (*Strombus spp.*)		X
0307.83000	Frozen abalone (*Haliotis spp.*)	7.0%	B15
0307.84000	Frozen stromboid conchs (*Strombus spp.*)		X
0307.87	Other abalone (*Haliotis spp.*)		
030787.100	1 Smoked	6.7%	B15
030787.900	2 Other		X
0307.88	Other stromboid conchs (*Strombus spp.*)		
030788.100	1 Smoked		X
030788.900	2 Other		X
	Other:		
0307.91	Live, fresh or chilled		
030791.010	- Adductors of shellfish		X
	- Other		
030791.092	-- Fresh water clam		X
030791.099	-- Other		X
0307.92	Frozen		
030792.110	- Adductors of shellfish		X
	- Other		
030792.132	-- Fresh water clam		X
030792.139	-- Other		X
0307.99	Other		
	1 Smoked		
030799.230	- Adductors of shellfish		X
030799.290	- Other	6.7%	B15
	2 Other		
030799.330	- Adductors of shellfish		X
030799.399	- Other		X

03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process		
	Sea cucumbers (*Stichopus japonicus, Holothuroidea*):		
0308.11	Live, fresh or chilled		
030811.100	1 Live		A
030811.200	2 Other	7.0%	B10
0308.12000	Frozen	7.0%	B10
0308.19	Other		
030819.100	1 Smoked	6.7%	B15
030819.200	2 Other	7.0%	B10
	Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*):		
0308.21	Live, fresh or chilled		
030821.100	1 Live		A
030821.200	2 Other		X
0308.22000	Frozen		X
0308.29	Other		
030829.100	1 Smoked	6.7%	B15
030829.900	2 Other		X
0308.30	Jellyfish (*Rhopilema spp.*)		
030830.100	1 Live		A
030830.200	2 Smoked	6.7%	B15
030830.300	3 Other	7.0%	B10
0308.90	Other		
030890.100	1 Live		A
	2 Fresh, chilled or frozen		
	- Fresh or chilled		
030890.211	-- Sea urchins		X
030890.219	-- Other	7.0%	B10
	- Frozen		
030890.291	-- Sea urchins		X
030890.299	-- Other		X

030890.300	3 Smoked	6.7%	B15
	4 Other		
	(1) Sea urchins and jellyfish		
030890.411	- Sea urchins		X
030890.412	- Jellyfish	7.0%	B10
030890.420	(2) Other		X
03.09	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption		
0309.10	Of fish		
030910.100	- Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Sardinops spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
030910.900	- Other		X
0309.90	Other		
	1 Fresh, chilled or frozen		
030990.110	(1) Of ebi		X
	(2) Other		
030990.120	- Of crustaceans		X
	- Of molluscs		
030990.131	-- Adductors of shellfish		X
030990.139	-- Other		X
030990.190	- Other		X
	2 Smoked		
030990.210	(1) Of ebi		X
	(2) Other		
030990.220	- Of crustaceans		X
	- Of molluscs		
030990.231	-- Adductors of shellfish		X
030990.239	-- Other		X
030990.290	- Other	6.7%	B15
	3 Other		
030990.310	(1) Of ebi		X
030990.320	(2) Of sea urchins and jellyfish	7.0%	B10

	(3) Other		
030990.330	- Of crustaceans		X
	- Of molluscs		
030990.341	-- Adductors of shellfish		X
030990.349	-- Other		X
030990.390	- Other		X
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
0401.10	Of a fat content, by weight, not exceeding 1%		
	1 Sterilized, frozen or treated appropriate to preserve		
040110.110	- Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.20-1 and 0403.90-1-(1)-*[2], (2)-*[2] and (3)-*[2], products consisting of natural milk constituents in 0404.90-1-(1)-*[1], *[2], (2)-*[1], *[2], (3)-*[1], *[2], edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity (quota) stipulated by a Cabinet Order on the basis of 133,940 tons, evaluated as whole milk by means stipulated by a Cabinet Order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of other milk products” in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06		-
040110.190	- Other		X
040110.200	2 Other		X
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%		
	1 Sterilized, frozen or preserved		
040120.110	- For “the Pooled Quota of other milk products”		-
040120.190	- Other		X
040120.200	2 Other		X
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%		
	1 Sterilized, frozen or preserved		
040140.110	- For “the Pooled Quota of other milk products”		-
040140.190	- Other		X
040140.200	2 Other		X
0401.50	Of a fat content, by weight, exceeding 10%		
	1 Sterilized, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilized, frozen or preserved)		
	(1) Of a fat content, by weight, not exceeding 45%		
040150.111	- For “the Pooled Quota of other milk products”		-

040150.119	- Other		X
	(2) Other		
040150.121	- For “the Pooled Quota of other milk products”		-
040150.129	- Other		X
040150.200	2 Other		X
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter		
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
	1 Containing added sugar		
040210.110	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-*[2], 2-(1)-*[2], (2)-*[2], 0402.21-2-(1), (2)-*[2] and 0402.29-2-*[2], for the quantity (quota) stipulated by a Cabinet Order on the basis of 74,973 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of skimmed milk powder other than for school lunch etc.” in this heading		-
040210.129	- Other		X
	2 Other		
	(1) For school lunch for children, pupils or toddlers of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children’s welfare institutions or the like as may be prescribed by a Cabinet Order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947) Act or for infants or toddlers receiving opportunities for playing and living by the business stipulated by paragraph 23 of the Article, hereinafter referred to as “For school lunch etc.” in this heading, and for the manufacture of mixed feeds as may be prescribed by a Cabinet Order, hereinafter referred to as “For feeding purposes” in this heading		
	*[1] For school lunch etc.		
040210.211	- Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-*[1], and 0402.21-2-(1), for the quantity (quota) stipulated by a Cabinet Order on the basis of 7,264 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of skimmed milk powder for school lunch etc.” in this heading		-
040210.212	- Other		X
	*[2] For feeding purposes		
040210.216	- For “the Pooled Quota of skimmed milk powder other than for school lunch etc.”		-
040210.217	- Other		X
	(2) Other		

040210.221	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040210.222	- For “the Pooled Quota of skimmed milk powder other than for school lunch etc.”		-
040210.229	- Other		X
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21	Not containing added sugar or other sweetening matter		
	1 Of a fat content, by weight, exceeding 5%		
	(1) Of a fat content, by weight, not exceeding 30%		
040221.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	- Other		
040221.139	-- Other		X
	(2) Other		
040221.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	- Other		
040221.149	-- Other		X
	2 Other		
	(1) For school lunch etc. and for feeding purposes		
	- For school lunch etc.		
040221.211	-- For “the Pooled Quota of skimmed milk powder for school lunch etc.”		-
040221.212	-- Other		X
	- For feeding purposes		
040221.216	-- For “the Pooled Quota of skimmed milk powder other than for school lunch etc.”		-
040221.217	-- Other		X
	(2) Other		
040221.221	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-

	*[2] Other		
040221.222	- For “the Pooled Quota of skimmed milk powder other than for school lunch etc.”		-
040221.229	- Other		X
0402.29	Other		
	1 Of a fat content, by weight, exceeding 5%		
	(1) Of a fat content, by weight, not exceeding 30%		
040229.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040229.119	- Other		X
	(2) Other		
040229.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040229.129	- Other		X
	2 Other		
040229.211	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040229.220	- For “the Pooled Quota of skimmed milk powder other than for school lunch etc.”		-
040229.291	- Other		X
	Other:		
0402.91	Not containing added sugar or other sweetening matter		
	1 Of a fat content, by weight, exceeding 7.5%		
040291.110	(1) Whipped cream in pressurized containers		X
	(2) Other		
040291.121	- Concerning milk and cream in this subheading 1-(2) and 2, for the quantity (quota) stipulated by a Cabinet Order on the basis of 1,500 tons, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota” in this subheading		-
040291.129	- Other		X
	2 Other		
040291.210	- For “the Pooled Quota”		-

040291.290	- Other		X
0402.99	Other		
	1 Of a fat content, by weight, exceeding 8%		
040299.110	(1) Whipped cream in pressurized containers		X
	(2) Other		
040299.121	-Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040299.129	- Other		X
	2 Other		
040299.210	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040299.290	- Other		X
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		
0403.20	Yogurt		
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoring, fruits or nuts (excluding frozen yogurt)		
	- For “the Pooled Quota of other milk products”		
040320.110	-- Containing added sugar		-
040320.120	-- Other		-
	- Other		
	-- Other		
040320.199	--- Other		X
	2 Other		
	(1) Frozen yogurt		
	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg		
	-- Other		
040320.239	--- Other		X
	- Other		
	-- Other		
040320.249	--- Other		X

	(2) Other		
	- Other		
040320.299	-- Other		X
0403.90	Other		
	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoring, fruits or nuts		
	(1) Of a fat content, by weight, not exceeding 1.5%		
	*[1] Buttermilk powder and other products in solid forms		
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
040390.111	-- Containing added sugar		-
040390.112	-- Other		-
040390.113	- Other		X
	*[2] Other		
	- For “the Pooled Quota of other milk products”		
040390.116	-- Containing added sugar		-
040390.117	-- Other		-
040390.118	- Other		X
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%		
	*[1] Buttermilk powder and other products in solid forms		
	-Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
040390.121	-- Containing added sugar		-
040390.122	-- Other		-
040390.123	- Other		X
	*[2] Other		
	- For “the Pooled Quota of other milk products”		
040390.126	-- Containing added sugar		-
040390.127	-- Other		-
040390.128	- Other		X
	(3) Of a fat content, by weight, exceeding 26%		

	*[1] Buttermilk powder and other products in solid forms		
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
040390.131	-- Containing added sugar		-
040390.132	-- Other		-
040390.133	- Other		X
	*[2] Other		
	- For “the Pooled Quota of other milk products”		
040390.136	-- Containing added sugar		-
040390.137	-- Other		-
040390.138	- Other		X
040390.200	2 Other		X
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
	(1) Of a fat content, by weight, not exceeding 5%		
	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
040410.111	- Containing added sugar		-
040410.119	- Other		-
	*[2] Other		
	*[i] Mineral concentrated whey		
	- Concerning mineral concentrated whey in this subheading 1-(1)-*[2]-*[i] and (2)-*[2]-*[i], for the quantity (quota) stipulated by a Cabinet Order on the basis of 14,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of mineral concentrated whey”		
040410.121	-- Containing added sugar		-
040410.122	-- Other		-
	- Other		
	-- Other		

040410.126	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.127	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.128	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
	*[ii] Other		
	*1 Containing added sugar		
040410.131	- Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a Cabinet order, in this subheading 1-(1)-*[2]-*[ii]-*1, *2 and (2)-*[2]-*[ii]-*1, *2, for the quantity (quota) stipulated by a Cabinet Order on the basis of 45,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of whey etc. for feeding purposes” in this subheading		-
	- Other		
	-- Other		
040410.136	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.137	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.138	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
	*2 Other		
040410.141	- For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for “the Pooled Quota of whey etc. for feeding purposes”		-
040410.142	- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder or prepared liquid milk for infants and toddlers, in this subheading 1-(1)-*[2]-*[ii]-*2 and (2)-*[2]-*[ii]-*2 and subheading 0404.90-1-(1)-*[2], (2)-*[2] and (3)-*[2], for the quantity (quota) stipulated by a Cabinet Order on the basis of 25,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota of whey etc. used for prepared milk powder or prepared liquid milk for infants and toddlers” in this subheading		-
	- Other		
	-- Other		
040410.146	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.147	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.148	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
	(2) Other		
	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
040410.151	- Containing added sugar		-

040410.159	- Other		-
	*[2] Other		
	*[i] Mineral concentrated whey		
	- For “the Pooled Quota of mineral concentrated whey”		
040410.161	-- Containing added sugar		-
040410.162	-- Other		-
	- Other		
	-- Other		
040410.166	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.167	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.168	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
	*[ii] Other		
	*1 Containing added sugar		
040410.171	- For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for “the Pooled Quota of whey etc. for feeding purposes”		-
	- Other		
	-- Other		
040410.176	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.177	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.178	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
	*2 Other		
040410.181	- For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for “the Pooled Quota of whey etc. for feeding purposes”		-
040410.182	- For the manufacture of prepared milk powder or prepared liquid milk for infants and toddlers, for “the Pooled Quota of whey etc. used for prepared milk powder or prepared liquid milk for infants and toddlers”		-
	- Other		
	-- Other		
040410.186	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		X
040410.187	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		X
040410.188	--- Of a milk protein content, by weight, calculated on the dry matter equal to or greater than 45%		X
040410.200	2 Other		X
0404.90	Other		

	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
	(1) Of a fat content, by weight, not exceeding 1.5%		
	*[1] Containing added sugar		
040490.111	- For “the Pooled Quota of other milk products”		-
040490.112	- Other		X
	*[2] Other		
040490.116	- For the manufacture of prepared milk powder or prepared liquid milk for infants and toddlers, for “the Pooled Quota of whey etc. used for prepared milk powder or prepared liquid milk for infants and toddlers”		-
040490.117	- For “the Pooled Quota of other milk products”		-
040490.118	- Other		X
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%		
	*[1] Containing added sugar		
040490.121	- For “the Pooled Quota of other milk products”		-
040490.122	- Other		X
	*[2] Other		
040490.126	- For the manufacture of prepared milk powder or prepared liquid milk for infants and toddlers, for “the Pooled Quota of whey etc. used for prepared milk powder or prepared liquid milk for infants and toddlers”		-
040490.127	- For “the Pooled Quota of other milk products”		-
040490.128	- Other		X
	(3) Of a fat content, by weight, exceeding 30%		
	*[1] Containing added sugar		
040490.131	- For “the Pooled Quota of other milk products”		-
040490.132	- Other		X
	*[2] Other		
040490.136	- For the manufacture of prepared milk powder or prepared liquid milk for infants and toddlers, for “the Pooled Quota of whey etc. used for prepared milk powder or prepared liquid milk for infants and toddlers”		-
040490.137	- For “the Pooled Quota of other milk products”		-
040490.138	- Other		X
040490.200	2 Other		X
04.05	Butter and other fats and oils derived from milk; dairy spreads		
0405.10	Butter		
	1 Of a fat content, by weight, not exceeding 85%		

040510.110	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040510.121	- Concerning butter and other fats and oils delivered from milk in this subheading 1-*[2], 2-*[2] and subheading 0405.90-2-*[2], for the quantity (quota) stipulated by a Cabinet Order on the basis of 581 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota” in this heading		-
040510.129	- Other		X
	2 Other		
040510.210	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040510.221	- For “the Pooled Quota”		-
040510.229	- Other		X
0405.20	Dairy spreads		
040520.010	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040520.090	- Other		X
0405.90	Other		
	1 Of a fat content, by weight, not exceeding 85%		
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
040590.190	- Other		X
	2 Other		
040590.210	*[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 17 of Act on Stabilization of Livestock Management (Law No. 183 of 1961) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		-
	*[2] Other		
040590.221	- For “the Pooled Quota”		-
040590.229	- Other		X
04.06	Cheese and curd		

0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
040610.020	- A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg		X
	- Other		
040610.010	-- Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity (quota) stipulated by a Cabinet Order, within the limits of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions (hereinafter in this heading referred to as “the Pooled Quota”)		-
040610.090	-- Other		X
0406.20	Grated or powdered cheese, of all kinds		
040620.100	1 Of processed cheese		X
040620.200	2 Other		X
0406.30000	Processed cheese, not grated or powdered		X
0406.40	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*		
040640.010	- Intended for use as materials for processed cheese, for “the Pooled Quota”		-
040640.090	- Other		X
0406.90	Other cheese		
040690.010	- Intended for use as materials for processed cheese, for “the Pooled Quota”		-
040690.090	- Other		X
04.07	Birds’ eggs, in shell, fresh, preserved or cooked		
	Fertilised eggs for incubation:		
0407.11000	Of fowls of the species *Gallus domesticus*		A
0407.19000	Other		A
	Other fresh eggs:		
0407.21000	Of fowls of the species *Gallus domesticus*		X
0407.29000	Other		X
0407.90	Other		
040790.100	1 Frozen		X
040790.200	2 Other		X
04.08	Birds’ eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		
	Egg yolks:		
0408.11000	Dried		X

0408.19000	Other		X
	Other:		
0408.91000	Dried		X
0408.99	Other		
040899.010	Fresh or frozen (other than cooked by steaming or by boiling in water or moulded)		X
040899.090	Other		X
04.09			
0409.00000	Natural honey	25.5%	TRQ
04.10	Insects and other edible products of animal origin, not elsewhere specified or included		
0410.10000	Insects		A
0410.90	Other		
041090.100	1 Salanganes' nests		A
041090.300	2 Raw propolis		A
041090.200	3 Other		A
05.01			
0501.00000	Human hair, unworked, whether or not washed or scoured; waste of human hair		A
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair		
0502.10000	Pigs', hogs' or boars' bristles and hair and waste thereof		A
0502.90000	Other		A
05.04			
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
	- Guts		
050400.011	-- For sausage casing		A
	-- Other		
050400.012	--- Of bovine animals		A
050400.019	--- Other		A
	- Other		
050400.091	-- Of bovine animals		A
050400.099	-- Other		A
05.05	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		

0505.10000	Feathers of a kind used for stuffing; down		A
0505.90000	Other		A
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products		
0506.10000	Ossein and bones treated with acid		A
0506.90	Other		
050690.010	- Powder of bone		A
050690.090	- Other		A
05.07	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		
0507.10000	Ivory; ivory powder and waste		A
0507.90	Other		
050790.010	- Horns and hooves, including powder and waste thereof		A
050790.090	- Other		A
05.08			
0508.00	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		
050800.100	1 Coral		A
050800.200	2 Other		A
05.10			
0510.00	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		
	1 Musk and gall stone		
051000.110	- Musk		A
051000.190	- Gall stone		A
051000.200	2 Other		A
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption		
0511.10000	Bovine semen		A
	Other:		
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		
	1 Fish waste, fertile fish eggs for hatching and artemia salina’s eggs		
051191.110	- Fish waste		A

051191.120	- Fertile fish eggs for hatching		A
051191.190	- Artemia salina's eggs		A
051191.200	2 Other		A
0511.99	Other		
	1 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material and silk worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, and dried animal blood		
051199.120	- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		A
051199.110	- Tendons and sinews, parings and similar waste of raw hides and skins		A
051199.190	- Other		A
	2 Natural sponges of animal origin		
051199.210	- Not less than 3,600 yen/kg in value for customs duty		A
051199.290	- Other		A
051199.900	3 Other		A
06.01	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		
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
060110.010	- *Lilies spp*.		A
060110.020	- Tulips		A
060110.090	- Other		A
0601.20000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		A
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn		
0602.10000	Unrooted cuttings and slips		A
0602.20000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		A
0602.30000	Rhododendrons and azaleas, grafted or not		A
0602.40000	Roses, grafted or not		A
0602.90	Other		
	- Mushroom spawn		
060290.011	-- Of shiitake mushrooms		A
060290.019	-- Other		A
060290.090	- Other		A
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		

	Fresh		
0603.11000	Roses		A
0603.12000	Carnations		A
0603.13000	Orchids		A
0603.14000	Chrysanthemums		A
0603.15000	Lilies (*Lilium spp.*)		A
0603.19000	Other		A
0603.90000	Other		A
06.04	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		
0604.20000	Fresh		A
0604.90000	Other		A
07.01	Potatoes, fresh or chilled		
0701.10000	Seed		A
0701.90000	Other		X
07.02			
0702.00000	Tomatoes, fresh or chilled	3.0%	B15
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
0703.10	Onions and shallots		
	1 Onions		
070310.011	(1) Not more than 67 yen/kg in value for customs duty	8.5%	B15
070310.012	(2) More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less	B15
070310.013	(3) More than 73.70 yen/kg in value for customs duty		A
070310.020	2 Shallots		A
0703.20000	Garlic	3.0%	B15
0703.90	Leeks and other alliaceous vegetables		
070390.010	- Welsh onions (*Allium fistulosum L.*)	3.0%	B10
070390.090	- Other		A

07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
0704.10	Cauliflowers and broccoli		
070410.010	- Cauliflowers		A
070410.020	- Broccoli		A
0704.20000	Brussels sprouts		A
0704.90	Other		
070490.020	- Head cabbage	3.0%	B10
070490.030	- Chinese cabbage	3.0%	B10
070490.090	- Other	3.0%	B10
07.05	Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled		
	Lettuce:		
0705.11000	Cabbage lettuce (head lettuce)	3.0%	B10
0705.19000	Other	3.0%	B10
	Chicory:		
0705.21000	Witloof chicory (*Cichorium intybus var. foliosum*)		A
0705.29000	Other		A
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
0706.10	Carrots and turnips		
070610.010	- Carrots	3.0%	B7
070610.020	- Turnips	3.0%	B7
0706.90	Other		
070690.010	- Burdock		A
070690.090	- Other	3.0%	B7
07.07			
0707.00000	Cucumbers and gherkins, fresh or chilled	3.0%	B7
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled		
0708.10000	Peas (*Pisum sativum*)		A
0708.20000	Beans (*Vigna spp., Phaseolus spp.*)		A
0708.90000	Other leguminous vegetables		A
07.09	Other vegetables, fresh or chilled		
0709.20000	Asparagus		A

0709.30000	Aubergines (egg-plants)	3.0%	B10
0709.40000	Celery other than celeriac		A
	Mushrooms and truffles:		
0709.51000	Mushrooms of the genus *Agaricus*		A
0709.52000	Mushrooms of the genus *Boletus*		A
0709.53000	Mushrooms of the genus *Cantharellus*		A
0709.54000	Shiitake (*Lentinus edodes*)		X
0709.55000	Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*)		A
0709.56000	Truffles (*Tuber spp.*)		A
0709.59000	Other		A
0709.60	Fruits of the genus *Capsicum* or of the genus *Pimenta*		
070960.010	- Sweet peppers (Large bell type)	3.0%	B15
070960.090	- Other	3.0%	B7
0709.70000	Spinach, New Zealand spinach and orache spinach (garden spinach)	3.0%	B7
	Other:		
0709.91000	Globe artichokes		A
0709.92000	Olives		A
0709.93000	Pumpkins, squash and gourds (*Cucurbita spp.*)		A
0709.99	Other		
070999.100	1 Sweet corn	6.0%	B7
070999.200	2 Other		A
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710.10000	Potatoes		X
	Leguminous vegetables, shelled or unshelled:		
0710.21000	Peas (*Pisum sativum*)	8.5%	B15
0710.22000	Beans (*Vigna spp., Phaseolus spp.*)	8.5%	B10
0710.29	Other		
071029.010	- Green soya beans	6.0%	B10
071029.090	- Other	8.5%	B10
0710.30000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B10
0710.40000	Sweet corn	10.6%	B10

0710.80	Other vegetables		
071080.030	1 Burdock	12.0%	B10
	2 Other		
071080.010	- Broccoli	6.0%	B15
071080.090	- Other	6.0%	B7
0710.90	Mixtures of vegetables		
071090.100	1 Chiefly consisting of sweet corn	10.6%	B10
071090.200	2 Other	6.0%	B7
07.11	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption		
0711.20000	Olives		A
0711.40000	Cucumbers and gherkins	9.0%	B10
	Mushrooms and truffles:		
0711.51000	Mushrooms of the genus *Agaricus*	9.0%	B10
0711.59000	Other		A
0711.90	Other vegetables; mixtures of vegetables:		
	1 Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken		
071190.012	- Aubergines (egg-plants)	6.0%	B15
071190.013	- Scallion	6.0%	B10
071190.019	- Bracken	6.0%	B10
	2 Other		
071190.093	(1) Burdock	12.0%	B10
	(2) Other		
071190.091	- Aubergines (egg-plants)	9.0%	B15
071190.092	- Lotus roots	9.0%	B10
071190.094	- Capers	9.0%	B10
071190.099	- Other	9.0%	B10
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
0712.20000	Onions	9.0%	B15
	Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:		
0712.31000	Mushrooms of the genus *Agaricus*	9.0%	B10
0712.32000	Wood ears (*Auricularia spp.*)		A

0712.33000	Jelly fungi (*Tremella spp.*)		A
0712.34000	Shiitake (*Lentinus edodes*)		X
0712.39000	Other		A
0712.90	Other vegetables; mixtures of vegetables		
	1 Sweet corn		
071290.031	(1) Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
071290.039	(2) Other	9 yen/kg	B10
	2 Other		
071290.050	- Potatoes whether or not cut or sliced but not further prepared		X
	- Other		
071290.010	-- Bamboo shoots	9.0%	B10
	-- Other		
071290.020	--- Osmund	9.0%	B10
071290.040	--- Radishes	9.0%	B10
071290.060	--- Dried gourd shavings	9.0%	B10
071290.090	--- Other	9.0%	B10
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split		
0713.10	Peas (*Pisum sativum*)		
071310.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071310.211	(1) Certified as seeds for the sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071310.221	- Concerning peas in this subheading 2-(2), small red (azuki) beans in 0713.32, kidney beans in 0713.33-2-(2), bambara beans in 0713.34-2-(2), cow peas in 0713.35-2-(2), other beans (*Vigna spp.*, *Phaseolus spp.*) in 0713.39-2-(2), broad beans in 0713.50-2-(2), pigeon peas in 0713.60-2-(2) and other dried leguminous vegetables in 0713.90-2-(2), for the quantity (quota) stipulated by a Cabinet Order on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota” in this heading		-
071310.229	- Other		X
0713.20	Chickpeas (garbanzos)		
071320.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
071320.020	2 Other		A
	Beans (*Vigna spp.*, *Phaseolus spp.*):		

0713.31000	Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek*		A
0713.32	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)		
071332.010	- For “the Pooled Quota”		-
071332.090	- Other		X
0713.33	Kidney beans, including white pea beans (*Phaseolus vulgaris*)		
071333.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071333.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071333.221	- For “the Pooled Quota”		-
071333.229	- Other		X
0713.34	Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)		
071334.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071334.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071334.291	- For “the Pooled Quota”		-
071334.299	- Other		X
0713.35	Cow peas (*Vigna unguiculata*)		
071335.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071335.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071335.291	- For “the Pooled Quota”		-
071335.299	- Other		X
0713.39	Other		
071339.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071339.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
	- For “the Pooled Quota”		

071339.221	-- Pegin beans (*Phaseculus calcaratus*)		-
071339.226	-- Other		-
	- Other		
071339.222	-- Pegin beans (*Phaseculus calcaratus*)		X
071339.227	-- Other		X
0713.40	Lentils		
071340.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
071340.020	2 Other		X
0713.50	Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)		
071350.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071350.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071350.221	- For “the Pooled Quota”		-
071350.229	- Other		X
0713.60	Pigeon peas (*Cajanus cajan*)		
071360.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071360.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071360.291	- For “the Pooled Quota”		-
071360.299	- Other		X
0713.90	Other		
071390.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
071390.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	(2) Other		
071390.221	- For “the Pooled Quota”		-
071390.229	- Other		X
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		

0714.10	Manioc (cassava)		
	1 Frozen		
071410.310	- For feeding purposes (the imports under this item are to be used as materials for fodder and feed under the supervision of the Customs)		A
071410.390	- Other	12.0%	B10
	2 Other		
	(1) Pellets of Flour or meal		
071410.110	- For feeding purposes (the imports under this item are to be used as materials for fodder and feed under the supervision of the Customs)		A
071410.190	- Other		X
	(2) Other		
071410.210	- For feeding purposes (the imports under this item are to be used as materials for fodder and feed under the supervision of the Customs)		A
071410.290	- Other	9.0%	B10
0714.20	Sweet potatoes		
071420.100	1 Frozen		X
071420.200	2 Other		X
0714.30	Yams (*Dioscorea spp.*)		
071430.100	1 Frozen	12.0%	B10
071430.200	2 Other	9.0%	B10
0714.40	Taro (*Colocasia spp.*)		
071440.100	1 Frozen	10.0%	B10
071440.200	2 Other	9.0%	B10
0714.50	Yautia (*Xanthosoma spp.*)		
071450.100	1 Frozen	12.0%	B10
071450.200	2 Other	9.0%	B10
0714.90	Other		
071490.100	1 Frozen	12.0%	B10
071490.200	2 Other	9.0%	B10
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
	Coconuts:		
0801.11000	Desiccated		A
0801.12000	In the inner shell (endocarp)		A

0801.19000	Other		A
	Brazil nuts:		
0801.21000	In shell		A
0801.22000	Shelled		A
	Cashew nuts:		
0801.31000	In shell		A
0801.32000	Shelled		A
08.02	Other nuts, fresh or dried, whether or not shelled or peeled		
	Almonds:		
0802.11	In shell		
080211.100	1 Bitter almonds		A
080211.200	2 Sweet almonds		A
0802.12	Shelled		
080212.100	1 Bitter almonds		A
080212.200	2 Sweet almonds		A
	Hazelnuts or filberts (*Corylus spp.*):		
0802.21000	In shell		A
0802.22000	Shelled		A
	Walnuts:		
0802.31000	In shell	10.0%	B15
0802.32000	Shelled	10.0%	B15
	Chestnuts (*Castanea spp.*):		
0802.41000	In shell	9.6%	B15
0802.42000	Shelled	9.6%	B15
	Pistachios:		
0802.51000	In shell		A
0802.52000	Shelled		A
	Macadamia nuts:		
0802.61000	In shell		A
0802.62000	Shelled		A
0802.70000	Kola nuts (*Cola spp.*)	12.0%	B10

0802.80000	Areca nuts		A
	Other:		
0802.91000	Pine nuts, in shell	12.0%	B10
0802.92000	Pine nuts, shelled	12.0%	B10
0802.99	Other		
080299.100	1 Pecans		A
080299.900	2 Other	12.0%	B10
08.03	Bananas, including plantains, fresh or dried		
0803.10	Plantains		
	1 Fresh		
080310.100	(1) If imported during the period from 1st April to 30th September		X
080310.100	(2) If imported during the period from 1st October to 31st March		X
080310.200	2 Dried		A
0803.90	Other		
	1 Fresh		
080390.100	(1) If imported during the period from 1st April to 30th September		X
080390.100	(2) If imported during the period from 1st October to 31st March		X
080390.200	2 Dried		A
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804.10000	Dates		A
0804.20	Figs		
080420.010	- Fresh	6.0%	B10
080420.090	- Dried	6.0%	B10
0804.30	Pineapples		
080430.010	1 Fresh		X
080430.090	2 Dried	7.2%	B5
0804.40	Avocados		
080440.010	- Fresh		A
080440.090	- Dried		A
0804.50	Guavas, mangoes and mangosteens		
	- Fresh		

080450.011	-- Mangoes		A
080450.019	-- Other		A
080450.090	- Dried		A
08.05	Citrus fruit, fresh or dried		
0805.10	Oranges		
0805.10000	1 If imported during the period from 1st June to 30th November		X
0805.10000	2 If imported during the period from 1st December to 31st May		X
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.21000	Mandarins (including tangerines and satsumas)		X
0805.22000	Clementines		X
0805.29000	Other		X
0805.40	Grapefruit and pomelos		
0805.40000	- If imported during the period from 1st June to 30th November	10.0%	B10
0805.40000	- If imported during the period from 1st December to 31st May	10.0%	B10
0805.50	Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*, *Citrus latifolia*)		
080550.010	- Lemons (*Citrus limon*, *Citrus limonum*)		A
080550.090	- Limes (*Citrus aurantifolia*, *Citrus latifolia*)		A
0805.90	Other		
080590.020	1 Limes (other than *Citrus aurantifolia*, *Citrus latifolia*)		A
080590.090	2 Other		X
08.06	Grapes, fresh or dried		
0806.10	Fresh		
0806.10000	1 If imported during the period from 1st March to 31st October	17.0%	B15
0806.10000	2 If imported during the period from 1st November to the last day of February	7.8%	B10
0806.20000	Dried		A
08.07	Melons (including watermelons) and papaws (papayas), fresh		
	Melons (including watermelons):		
0807.11000	Watermelons	6.0%	B10
0807.19000	Other	6.0%	B10
0807.20000	Papaws (papayas)		A
08.08	Apples, pears and quinces, fresh		

0808.10000	Apples	17.0%	B15
0808.30000	Pears	4.8%	B10
0808.40000	Quinces	4.8%	B10
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
0809.10000	Apricots	6.0%	B10
	Cherries:		
0809.21000	Sour cherries (*Prunus cerasus*)	8.5%	B10
0809.29000	Other	8.5%	B10
0809.30000	Peaches, including nectarines	6.0%	B10
0809.40000	Plums and sloes	6.0%	B10
08.10	Other fruit, fresh		
0810.10000	Strawberries	6.0%	B10
0810.20000	Raspberries, blackberries, mulberries and loganberries		A
0810.30000	Black, white or red currants and gooseberries		A
0810.40000	Cranberries, bilberries and other fruits of the genus *Vaccinium*		A
0810.50000	Kiwifruit	6.4%	B10
0810.60000	Durians		A
0810.70000	Persimmons	6.0%	B10
0810.90	Other		
081090.210	- Rambutan, passionfruit, litchi and carambola (star-fruit)	5.0%	B5
081090.290	- Other	6.0%	B10
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811.10	Strawberries		
081110.100	1 Containing added sugar	9.6%	B10
081110.200	2 Other	12.0%	B10
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		
081120.100	1 Containing added sugar		A
081120.200	2 Other		A
0811.90	Other		
	1 Containing added sugar		
081190.110	(1) Pineapples		X

081190.130	(2) Berries		A
081190.140	(3) Sour cherries (*Prunus cerasus*)	13.8%	B10
081190.150	(4) Peaches and pears	7.0%	B10
	(5) Other		
081190.120	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0%	B10
081190.190	- Other	12.0%	B10
	2 Other		
081190.210	(1) Pineapples		X
081190.220	(2) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	7.2%	B10
	(3) Peaches, pears and berries		
081190.230	- Berries		A
081190.240	- Peaches and pears	7.0%	B10
	(4) Other		
081190.280	- Camucamu		A
081190.290	- Other	12.0%	B10
08.12	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption		
0812.10000	Cherries	17.0%	B15
0812.90	Other		
	1 Bananas		
081290.100	(1) If imported during the period from 1st April to 30th September		X
081290.100	(2) If imported during the period from 1st October to 31st March		X
	2 Orange		
081290.200	(1) If imported during the period from 1st June to 30th November		X
081290.200	(2) If imported during the period from 1st December to 31st May		X
	3 Grapefruit and pomelos		
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	B10
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B10
	4 Other		

081290.410	(1) Lemons and limes, excluding those provisionally preserved in preservative solutions		A
081290.430	(2) Chestnuts (*Castanea spp*.)	9.6%	B15
	(3) Other		
081290.420	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0%	B15
081290.440	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X
081290.490	- Other	12.0%	B10
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter		
0813.10000	Apricots	9.0%	B10
0813.20000	Prunes		A
0813.30000	Apples	9.0%	B15
0813.40	Other fruit		
081340.010	1 Berries		A
	2 Other		
081340.021	- Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi		A
081340.022	- Persimmons, dried	9.0%	B10
081340.023	- Kehapi		A
081340.029	- Other	9.0%	B10
0813.50	Mixtures of nuts or dried fruits of this Chapter		
081350.010	1 Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts (*Castanea spp*.), walnuts, pistachios, kola nuts (*Cola spp*.), nuts of subheadings 0802.91 to 0802.99 or dried fruits of subheadings 0813.10 to 0813.40		A
081350.090	2 Other	12.0%	B10
08.14			
0814.00000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		A
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
	Coffee, not roasted:		
0901.11000	Not decaffeinated		A
0901.12000	Decaffeinated		A
	Coffee, roasted:		

0901.21000	Not decaffeinated		X
0901.22000	Decaffeinated		X
0901.90	Other		
090190.100	1 Coffee husks and skins		A
090190.200	2 Coffee substitutes containing coffee		A
09.02	Tea, whether or not flavoured		
0902.10000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B15
0902.20	Other green tea (not fermented)		
090220.100	1 Waste, unfit for beverage		A
090220.200	2 Other	17.0%	B15
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
090230.010	- Black tea	12.0%	B15
090230.090	- Other		X
0902.40	Other black tea (fermented) and other partly fermented tea		
090240.100	1 Waste, unfit for beverage		A
	2 Other		
090240.210	(1) Black tea		A
090240.220	(2) Other		X
09.03			
0903.00000	Maté	12.0%	B10
09.04	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*		
	Pepper:		
0904.11	Neither crushed nor ground		
090411.100	1 Put up in containers for retail sale		A
090411.200	2 Other		A
0904.12	Crushed or ground		
090412.100	1 Put up in containers for retail sale		A
090412.200	2 Other		A
	Fruits of the genus *Capsicum* or of the genus *Pimenta*:		
0904.21	Dried, neither crushed nor ground		
090421.100	1 Put up in containers for retail sale		A

090421.200	2 Other		A
0904.22	Crushed or ground		
090422.100	1 Put up in containers for retail sale		A
090422.200	2 Other		A
09.05	Vanilla		
0905.10000	Neither crushed nor ground		A
0905.20000	Crushed or ground		A
09.06	Cinnamon and cinnamon-tree flowers		
	Neither crushed nor ground:		
0906.11000	Cinnamon (*Cinnamomum zeylanicum Blume*)		A
0906.19000	Other		A
0906.20000	Crushed or ground		A
09.07	Cloves (whole fruit, cloves and stems)		
0907.10	Neither crushed nor ground		
090710.100	1 Put up in containers for retail sale		A
090710.200	2 Other		A
0907.20	Crushed or ground		
090720.100	1 Put up in containers for retail sale		A
090720.200	2 Other		A
09.08	Nutmeg, mace and cardamoms		
	Nutmeg:		
0908.11	Neither crushed nor ground		
090811.100	1 Put up in containers for retail sale		A
090811.200	2 Other		A
0908.12	Crushed or ground		
090812.100	1 Put up in containers for retail sale		A
090812.200	2 Other		A
	Mace:		
0908.21	Neither crushed nor ground		
090821.100	1 Put up in containers for retail sale		A
090821.200	2 Other		A

0908.22	Crushed or ground		
090822.100	1 Put up in containers for retail sale		A
090822.200	2 Other		A
	Cardamoms:		
0908.31	Neither crushed nor ground		
090831.100	1 Put up in containers for retail sale		A
090831.200	2 Other		A
0908.32	Crushed or ground		
090832.100	1 Put up in containers for retail sale		A
090832.200	2 Other		A
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		
	Seeds of coriander:		
0909.21	Neither crushed nor ground		
090921.100	1 Put up in containers for retail sale		A
090921.200	2 Other		A
0909.22	Crushed or ground		
090922.100	1 Put up in containers for retail sale		A
090922.200	2 Other		A
	Seeds of cumin:		
0909.31	Neither crushed nor ground		
090931.100	1 Put up in containers for retail sale		A
090931.200	2 Other		A
0909.32	Crushed or ground		
090932.100	1 Put up in containers for retail sale		A
090932.200	2 Other		A
	Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61	Neither crushed nor ground		
090961.100	1 Put up in containers for retail sale		A
090961.200	2 Other		A
0909.62	Crushed or ground		
090962.100	1 Put up in containers for retail sale		A

090962.200	2 Other		A
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
	Ginger:		
0910.11	Neither crushed nor ground		
091011.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0%	B10
	2 Other		
091011.210	(1) Put up in containers for retail sale		A
	(2) Other		
091011.292	A Dried, whole, whether or not peeled		A
	B Other		
091011.291	- Fresh		A
091011.299	- Other		A
0910.12	Crushed or ground		
091012.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0%	B10
	2 Other		
091012.210	(1) Put up in containers for retail sale		A
	(2) Other		
091012.291	- Fresh		A
091012.299	- Other		A
0910.20	Saffron		
091020.100	1 Put up in containers for retail sale		A
	2 Other		
091020.210	- Neither crushed nor ground		A
091020.220	- Crushed or ground		A
0910.30	Turmeric (curcuma)		
091030.100	1 Put up in containers for retail sale		A
	2 Other		
091030.210	- Neither crushed nor ground		A
091030.220	- Crushed or ground		A
	Other spices:		
0910.91	Mixtures referred to in Note 1 (b) to this Chapter		

091091.110	1 Curry	7.2%	B10
	2 Other		
091091.210	(1) Put up in containers for retail sale		A
091091.290	(2) Other		A
0910.99	Other		
	1 Put up in containers for retail sale		
091099.911	- Thyme; bay leaves		A
091099.919	- Other		A
	2 Other		
	- Thyme; bay leaves		
091099.991	-- Neither crushed nor ground		A
091099.992	-- Crushed or ground		A
	- Other		
091099.993	-- Neither crushed nor ground		A
091099.994	-- Crushed or ground		A
10.01	Wheat and meslin		
	Durum wheat:		
1001.11	Seed		
100111.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
100111.090	- Other		X
1001.19	Other		
100119.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
100119.090	- Other		X
	Other:		
1001.91	Seed		

	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
100191.011	-- Meslin		-
100191.019	-- Other		-
	- Other		
100191.091	-- Meslin		X
100191.099	-- Other		X
1001.99	Other		
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
100199.011	-- Meslin		-
	-- Other		
100199.016	--- For feeding purposes		-
100199.019	--- Other		-
	- Other		
100199.091	-- Meslin		X
	-- Other		
100199.096	--- For feeding purposes		X
100199.099	--- Other		X
10.02	Rye		
1002.10	Seed		
100210.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100210.020	2 Other		A
1002.90	Other		
100290.010	- For feeding purposes		A
100290.090	- Other		A
10.03	Barley		

1003.10	Seed		
100310.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
100310.090	- Other		X
1003.90	Other		
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
100390.011	-- For feeding purposes		-
100390.019	-- Other		-
	- Other		
100390.091	-- For feeding purposes		X
100390.099	-- Other		X
10.04	Oats		
1004.10	Seed		
100410.010	- Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100410.090	- Other		A
1004.90000	Other		A
10.05	Maize (corn)		
1005.10	Seed		
100510.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100510.020	2 Other		A
1005.90	Other		
100590.020	1 Popcorn, corn which is explosive with heating under normal air pressure		A
	2 Other		
100590.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the Customs.		A
	- Other than that in application of the Paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)		

	-- For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		
100590.091	--- Intended for use in the manufacture of corn starch		-
100590.095	--- For feeding purposes, stipulated by a cabinet order		-
100590.092	--- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		-
100590.096	--- Other		-
100590.099	-- Other		X
10.06	Rice		
1006.10	Rice in the husk (paddy or rough)		
100610.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and by provided by the Cabinet Order		-
100610.090	- Other		X
1006.20	Husked (brown) rice		
100620.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and by provided by the Cabinet Order		-
100620.090	- Other		X
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed		
100630.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and by provided by the Cabinet Order		-
100630.090	- Other		X
1006.40	Broken rice		
100640.010	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser		-

	from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and by provided by the Cabinet Order		
100640.090	- Other		X
10.07	Grain sorghum		
1007.10	Seed		
100710.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100710.020	2 Other		A
1007.90	Other		
100790.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A
100790.090	- Other		A
10.08	Buckwheat, millet and canary seeds; other cereals		
1008.10	Buckwheat		
100810.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100810.090	2 Other		A
	Millet:		
1008.21000	Seed		A
1008.29000	Other		A
1008.30000	Canary seeds		A
1008.40	Fonio (*Digitaria spp*.)		
100840.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100840.200	2 Other		A
1008.50	Quinoa (*Chenopodium quinoa*)		
100850.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100850.200	2 Other		A
1008.60	Triticale		
100860.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
	2 Other		
100860.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture,		-

	Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
100860.290	- Other		X
1008.90	Other cereals		
100890.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A
100890.090	2 Other		A
11.01			
1101.00	Wheat or meslin flour		
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
110100.011	-- For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the Customs.		-
110100.091	-- Other		-
110100.200	- Other		X
11.02	Cereal flours other than of wheat or meslin		
1102.20000	Maize (corn) flour		X
1102.90	Other		
	1 Barley flour		
110290.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110290.190	- Other		X
	2 Triticale flour		
110290.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110290.290	- Other		X
	3 Rice flour		

110290.310	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
110290.390	- Other		X
	4 Other		
110290.410	- Rye flour	15.0%	B10
110290.490	- Other		X
11.03	Cereal groats, meal and pellets		
	Groats and meal:		
1103.11	Of wheat		
110311.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110311.090	- Other		X
1103.13000	Of maize (corn)		X
1103.19	Of other cereals		
	1 Of barley		
110319.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110319.190	- Other		X
	2 Of triticale		
110319.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110319.290	- Other		X
110319.400	3 Of oats	12.0%	B10

	4 Of rice		
110319.510	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
110319.590	- Other		X
110319.300	5 Other	17.0%	B10
1103.20	Pellets		
	1 Of wheat		
110320.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110320.190	- Other		X
110320.200	2 Of oats	12.0%	B10
	3 Of maize (corn) or rice		
110320.310	(1) Of maize (corn)	21.3%	B10
	(2) Of rice		
110320.350	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
110320.390	- Other		X
	4 Of barley		
110320.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110320.490	- Other		X
	5 Of triticale		
110320.510	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and		-

	purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
110320.590	- Other		X
110320.600	6 Other	17.0%	B10
11.04	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		
	Rolled or flaked grains:		
1104.12000	Of oats	12.0%	B10
1104.19	Of other cereals		
	1 Of wheat or triticale		
	*[1] Of wheat		
110419.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110419.119	- Other		X
	*[2] Of triticale		
110419.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110419.129	- Other		X
	2 Of maize (corn) or rice		
110419.210	(1) Of maize (corn)		X
	(2) Of rice		
110419.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
110419.290	- Other		X
	3 Of barley		

110419.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110419.490	- Other		X
110419.300	4 Other	17.0%	B10
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22000	Of oats	12.0%	B10
1104.23	Of maize (corn)		
110423.010	1 Intended for use in the manufacture of cornflakes	16.2%	B10
110423.090	2 Other	18.0%	B10
1104.29	Of other cereals		
	1 Of wheat or triticale		
	*[1] Of wheat		
110429.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110429.119	- Other		X
	*[2] Of triticale		
110429.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110429.129	- Other		X
	2 Of rice		
110429.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
110429.290	- Other		X

	3 Of barley		
110429.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110429.490	- Other		X
	4 Other		
110429.310	- Of buckwheat		X
110429.390	- Other	17.0%	B10
1104.30000	Germ of cereals, whole, rolled, flaked or ground		X
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes		
1105.10000	Flour, meal and powder		X
1105.20000	Flakes, granules and pellets		X
11.06	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		
1106.10000	Of the dried leguminous vegetables of heading 07.13		X
1106.20	Of sago or of roots or tubers of heading 07.14		
	- Of manioc		
110620.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A
110620.190	-- Other		X
110620.200	- Other		X
1106.30	Of the products of Chapter 8		
	- Flour, meal and powder of bananas		
110630.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs.		A
110630.190	-- Other	15.0%	B10
110630.200	- Other	15.0%	B10
11.07	Malt, whether or not roasted		
1107.10	Not roasted		
	- For the quantity (quota) stipulated on subheadings 1107.10 and 1107.20 by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as “the Pooled Quota”)		

110710.011	-- Fumigated with peat		-
110710.021	-- Other		-
	- Other		
110710.019	-- Fumigated with peat		X
110710.029	-- Other		X
1107.20	Roasted		
110720.010	- For “the Pooled Quota”		-
110720.020	- Other		X
11.08	Starches; inulin		
	Starches:		
1108.11	Wheat starch		
110811.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
110811.090	- Other		X
1108.12	Maize (corn) starch		
	- For the quantity within the limits of annual tariff quota stipulated every fiscal year by a Cabinet Order (here in after in this heading or heading 19.01 referred to as “the Pooled Quota of starch or similar articles”) Note: The annual tariff quota stipulated by a Cabinet Order (“the Pooled Quota of starch or similar articles”) which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12 (2) Potato starch of subheading 1108.13 (3) Manioc (cassava) starch of subheading 1108.14 (4) Other starches of subheading 1108.19 (5) Inulin of subheading 1108.20 (6) Mixes and doughs for the preparation of bakers’ wares of heading 19.05 of subheading 1901.20-1-(2)-D-(b) (7) Food preparations of subheading 1901.90-1-(2)-D-(b).		
110812.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110812.020	-- Other		-
	- Other		
110812.091	-- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110812.099	-- Other		X
1108.13	Potato starch		
	- For “the Pooled Quota of starch or similar articles”		
110813.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-

110813.020	-- Other		-
	- Other		
110813.091	-- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110813.099	-- Other		X
1108.14	Manioc (cassava) starch		
	- For “the Pooled Quota of starch or similar articles”		
110814.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110814.020	-- Other		-
	- Other		
110814.091	-- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110814.099	-- Other		X
1108.19	Other starches		
	- Sago starch		
	-- For “the Pooled Quota of starch or similar articles”		
110819.011	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110819.012	--- Other		-
	-- Other		
110819.017	--- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110819.018	--- Other		X
	- Other		
	-- For “the Pooled Quota of starch or similar articles”		
110819.091	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110819.092	--- Other		-
	-- Other		
110819.097	--- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		-
110819.098	--- Other		X
1108.20	Inulin		
110820.010	- For “the Pooled Quota of starch or similar articles”		-

110820.090	- Other		X
11.09			
1109.00000	Wheat gluten, whether or not dried		X
12.01	Soya beans, whether or not broken		
1201.10000	Seed		A
1201.90	Other		
120190.010	- Of yellowish white		A
120190.090	- Other		A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		
1202.30	Seed		
	- For the quantity (quota) stipulated by a cabinet order (in this subheading, subheadings 1202.41 and 1202.42 referred to as “the Pooled Quota”), on the basis of 75,000 tons in consideration of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions		
120230.011	-- In shell		-
120230.019	-- Shelled, whether or not broken		-
	- Other		
120230.091	-- In shell		X
120230.099	-- Shelled, whether or not broken		X
	Other:		
1202.41	In shell		
120241.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs.		A
	- Other		
120241.091	-- For “the Pooled Quota”		-
120241.099	-- Other		X
1202.42	Shelled, whether or not broken		
120242.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the Customs.		A
	- Other		
120242.091	-- For “the Pooled Quota”		-
120242.099	-- Other		X
12.03			

1203.00000	Copra		A
12.04			
1204.00000	Linseed, whether or not broken		A
12.05	Rape or colza seeds, whether or not broken		
1205.10000	Low erucic acid rape or colza seeds		A
1205.90000	Other		A
12.06			
1206.00000	Sunflower seeds, whether or not broken		A
12.07	Other oil seeds and oleaginous fruits, whether or not broken		
1207.10000	Palm nuts and kernels		A
	Cotton seeds:		
1207.21000	Seed		A
1207.29000	Other		A
1207.30000	Castor oil seeds		A
1207.40000	Sesamum seeds		A
1207.50000	Mustard seeds		A
1207.60000	Safflower (*Carthamus tinctorius*) seeds		A
1207.70000	Melon seeds		A
	Other:		
1207.91000	Poppy seeds		A
1207.99	Other		
120799.010	- Hemp seeds		A
120799.090	- Other		A
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
1208.10000	Of soya beans		A
1208.90000	Other		A
12.09	Seeds, fruit and spores, of a kind used for sowing		
1209.10000	Sugar beet seeds		A
	Seeds of forage plants:		
1209.21000	Lucerne (alfalfa) seeds		A
1209.22000	Clover (*Trifolium spp.*) seeds		A

1209.23000	Fescue seeds		A
1209.24000	Kentucky blue grass (*Poa pratensis L.*) seeds		A
1209.25000	Rye grass (*Lolium multiflorum Lam.*, *Lolium perenne L.*) seeds		A
1209.29	Other		
120929.010	- Timothy grass seeds		A
120929.090	- Other		A
1209.30000	Seeds of herbaceous plants cultivated principally for their flowers		A
	Other:		
1209.91	Vegetable seeds		
120991.010	- Radish seeds		A
120991.090	- Other		A
1209.99000	Other		A
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		
1210.10000	Hop cones, neither ground nor powdered nor in the form of pellets		A
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin		
121020.100	- Hop cones		A
121020.200	- Lupulin		A
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		
1211.20	Ginseng roots		
121120.100	1 Fresh or dried		A
121120.900	2 Other		A
1211.30000	Coca leaf		A
1211.40000	Poppy straw		A
1211.50000	Ephedra		A
1211.60000	Bark of African cherry (*Prunus africana*)		A
1211.90	Other		
	1 Jaborandi leaves, patchouli leaves, senna leaves, bear berry leaves, nux vomica, cubebs, colocynth pulp, colchicum seeds, tonka beans, strophanthus seeds, seeds of Plantago psyllium, cinchona bark, condurango bark, cascara sagrada, ipecac root, stem and roots of plants of the genus *Gentiana*, senega root, polygala, nard or spike nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root, bletilla root, cube root, wormseed, similar vegetable products of a kind used for extracting santonin, aloes wood, sophora flower, rhubarb and liquorice roots		
121190.120	- Liquorice roots		A

121190.190	- Other		A
	2 Pyrethrum		
121190.710	(1) Fresh or dried		A
121190.790	(2) Other		A
121190.600	3 Cannabis plant		A
121190.500	4 Rooibos		A
	5 Other		
	(1) Stem, bark and roots and goods specified in Additional Note 1 to this Chapter, dried, other than powdered		
121190.931	- Goods specified in Additional Note 1 to this Chapter		A
121190.939	- Other		A
	(2) Other		
121190.991	A Sandal woods		A
121190.992	B Job's tears		A
121190.999	C Other		A
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included		
	Seaweeds and other algae:		
1212.21	Fit for human consumption		
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm^2/piece		X
121221.200	2 *Porphyra spp*. and other seaweeds mixed with *Porphyra spp*. other than those specified in 1 above		X
	3 Other		
121221.310	- Hijiki (*Hizikia fusiformis*)		X
	- Wakame (*Undaria pinnatifida*)		
121221.321	-- Dried		X
	-- Other		
121221.322	--- Preserved in normal temperature		X
121221.329	--- Other		X
121221.390	- Other		X
1212.29	Other		
	1 *Gloiopeltis spp*., *Porphyra spp*., *Enteromorpha spp*., *Monostroma spp*., *Kjellmaniella spp*. or *Laminaria spp*.		
121229.110	- Of *Gloiopeltis spp*.		A

121229.190	- Other	3.5%	B10
	2 Other		
	- Tengusa (*Gelidiaceae*) and other seaweeds of a kind used for manufacturing agar-agar		
121229.211	-- Of *Gelidiaceae* (Tengusa family)		A
121229.219	-- Other		A
121229.290	- Other		A
	Other:		
1212.91000	Sugar beet		A
1212.92000	Locust beans (carob)		A
1212.93000	Sugar cane		A
1212.94000	Chicory roots		A
1212.99	Other		
	1 Tubers of konnyaku (*Amorphophalus*), whether or not cut, dried or powdered		
121299.110	- For the quantity (quota) stipulated by a Cabinet Order, on the basis of 267 tons (equivalent quantity to rude flour converted by the way stipulated by a Cabinet Order), and also in consideration of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		-
121299.190	- Other		X
	2 Other		
121299.910	- Apricot, peach (including nectarine) or plum stones and kernels		A
121299.990	- Other		A
12.13			
1213.00000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		A
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
1214.10000	Lucerne (alfalfa) meal and pellets		A
1214.90	Other		
121490.010	- In cube		A
121490.090	- Other		A
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.20000	Gum Arabic		A
1301.90	Other		

130190.100	1 Shellac and other refined lac		A
	2 Other		
130190.910	- Seed lac		A
130190.920	- Other lac		A
130190.990	- Other		A
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products		
	Vegetable saps and extracts:		
1302.11000	Opium		A
1302.12000	Of liquorice		A
1302.13000	Of hops		A
1302.14	Of ephedra		
130214.100	1 Of an alcoholic strength by volume of 50% vol or higher		A
130214.900	2 Other		A
1302.19	Other		
	1 Bases for beverage		
130219.110	(1) Obtained from a single material of vegetable origin		A
130219.120	(2) Other		A
	2 Of pyrethrum or of the roots of plants containing rotenone		
130219.310	(1) Pyrethrum extract	6.0%	B10
130219.390	(2) Other		A
	3 Other		
130219.210	(1) Urushi (Japan lacquer), crude		A
130219.220	(2) Extracts or tincture of cannabis and crude cocaine		A
	(3) Other		
130219.231	A Of an alcoholic strength by volume of 50% vol or higher		A
130219.239	B Other		A
1302.20000	Pectic substances, pectinates and pectates		A
	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31000	Agar-agar		X
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		

130232.010	- Locust bean gum		A
130232.090	- Other		A
1302.39000	Other		A
14.01	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)		
1401.10000	Bamboos		A
1401.20000	Rattans		A
1401.90	Other		
140190.100	1 Rushes, shichitoi (*Cyperus tegetiformis*) and Wanguru (*Cyperus exaltatus*)	8.5%	B10
	2 Other		
140190.210	(1) Kudzu vine		A
140190.290	(2) Other		A
14.04	Vegetable products not elsewhere specified or included		
1404.20000	Cotton linters		A
1404.90	Other		
	1 Vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material, vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles, raw vegetable materials of a kind used primarily in dyeing or tanning, residues resulting from extraction of pyrethrum extract, Gampi; nuts (including their shells, whether or not ground), and hard seeds and pips		
140490.110	- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material		A
140490.120	- Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles		A
140490.130	- Raw vegetable materials of a kind used primarily in dyeing or tanning		A
140490.140	- Residues resulting from extraction of pyrethrum extract		A
140490.200	- Gampi; nuts (including their shells, whether or not ground), and hard seeds and pips		A
140490.300	2 Of *Machilus thunbergii* or of loofah		A
140490.410	3 Mizugoke (Sphagnum moss)		A
	4 Other		
	- Leaves of Kashiwa or Sarutori Ibara		
140490.491	-- Leaves of Kashiwa (*Quercus dentata*)		A
140490.492	-- Leaves of Sarutori Ibara (*Smilax China L.*)		A
140490.499	- Other		A

15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03		
1501.10	Lard		
150110.100	1 Of an acid value exceeding 1.3		A
150110.200	2 Other		X
1501.20	Other pig fat		
150120.100	1 Of an acid value exceeding 1.3		A
150120.200	2 Other		X
1501.90000	Other	6.4%	B10
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03		
1502.10	Tallow		
150210.010	- Of bovine animals		A
150210.090	- Other		A
1502.90	Other		
150290.010	- Of bovine animals		A
150290.090	- Other		A
15.03			
1503.00000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		A
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		
1504.10000	Fish-liver oils and their fractions		X
1504.20000	Fats and oils and their fractions, of fish, other than liver oils	7.0% or 4.20 yen/kg, whichever is the greater	B10
1504.30	Fats and oils and their fractions, of marine mammals		
150430.010	1 Whale oil		A
150430.090	2 Other	3.5%	B10
15.05			
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)		
150500.100	1 Wool grease, crude		A
150500.200	2 Other		A
15.06			
1506.00000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6.4%	B10

15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
1507.10	Crude oil, whether or not degummed		
150710.100	1 Of an acid value exceeding 0.6		X
150710.200	2 Other		X
1507.90000	Other		X
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		
1508.10	Crude oil		
150810.100	1 Of an acid value exceeding 0.6		X
150810.200	2 Other		X
1508.90000	Other		X
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified		
1509.20000	Extra virgin olive oil		A
1509.30000	Virgin olive oil		A
1509.40000	Other virgin olive oils		A
1509.90000	Other		A
15.10	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		
1510.10000	Crude olive pomace oil		A
1510.90000	Other		A
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified		
1511.10000	Crude oil		A
1511.90	Other		
151190.010	1 Palm stearin		A
151190.090	2 Other		A
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
	Sunflower-seed or safflower oil and fractions thereof:		
1512.11	Crude oil		
	1 Of an acid value exceeding 0.6		
151211.110	- Sunflower-seed oil		X
151211.210	- Safflower oil		X
	2 Other		

151211.120	- Sunflower-seed oil		X
151211.220	- Safflower oil		X
1512.19	Other		
151219.010	- Sunflower-seed oil and its fractions		X
151219.090	- Safflower oil and its fractions		X
	Cotton-seed oil and its fractions:		
1512.21	Crude oil, whether or not gossypol has been removed		
151221.010	- Used for the manufacture of canned fish or shellfish for export		A
151221.090	- Other		X
1512.29	Other		
151229.010	- Used for the manufacture of canned fish or shellfish for export		A
151229.090	- Other		X
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
	Coconut (copra) oil and its fractions:		
1513.11000	Crude oil		A
1513.19000	Other		A
	Palm kernel or babassu oil and fractions thereof:		
1513.21	Crude oil		
151321.100	1 Palm kernel oil		A
	2 Babassu oil		
151321.210	(1) Of an acid value exceeding 0.6		A
151321.220	(2) Other		A
1513.29	Other		
151329.100	1 Palm kernel oil and its fractions		A
151329.200	2 Babassu oil and its fractions		A
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
	Low erucic acid rape or colza oil and its fractions:		
1514.11	Crude oil		
151411.100	1 Of an acid value exceeding 0.6		X
151411.200	2 Other		X
1514.19000	Other		X

	Other:		
1514.91	Crude oil		
151491.100	1 Of an acid value exceeding 0.6		X
151491.200	2 Other		X
1514.99000	Other		X
15.15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
	Linseed oil and its fractions:		
1515.11000	Crude oil		X
1515.19000	Other		X
	Maize (corn) oil and its fractions:		
1515.21	Crude oil		
151521.100	1 Of an acid value exceeding 0.6		X
151521.200	2 Other		X
1515.29000	Other		X
1515.30000	Castor oil and its fractions		A
1515.50	Sesame oil and its fractions		
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B7
151550.200	2 Other	10.40 yen/kg	B7
1515.60	Microbial fats and oils and their fractions		
151560.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B15
151560.200	2 Other		A
1515.90	Other		
	1 Oiticica oil and its fractions, tung oil and its fractions		
151590.110	- Tung oil and its fractions		A
151590.190	- Other		A
	2 Camellia oil, Urushi wax and Haze wax and their fractions		
151590.200	- Camellia oil and its fractions		A
151590.300	- Urushi wax and Haze wax and their fractions		A
151590.600	3 Jojoba oil and its fractions		A
	4 Other		
	(1) Of an acid value exceeding 0.6		

151590.410	- Rice bran oil and its fractions		R
151590.510	- Other		X
	(2) Other		
151590.420	- Rice bran oil and its fractions		R
151590.520	- Other		X
15.16	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		
1516.10000	Animal fats and oils and their fractions		A
1516.20	Vegetable fats and oils and their fractions		
151620.010	- Hydrogenated castor oil		A
151620.090	- Other		A
1516.30000	Microbial fats and oils and their fractions		A
15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16		
1517.10000	Margarine, excluding liquid margarine		X
1517.90	Other		
	1 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared		
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A
151790.190	(2) Other	6.4%	B5
	2 Mixtures of vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared		
151790.210	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A
151790.290	(2) Other		X
151790.300	3 Oils of a kind used as mould release	2.9%	B10
151790.400	4 Shortening		X
151790.900	5 Other		X
15.18			
1518.00000	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		A
15.20			
1520.00000	Glycerol, crude; glycerol waters and glycerol lyes		A

15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
1521.10	Vegetable waxes		
152110.010	- Carnauba wax		A
152110.090	- Other		A
1521.90	Other		
	1 Beeswax or spermaceti		
152190.010	- Beeswax		X
152190.091	- Spermaceti		A
152190.099	2 Other		A
15.22			
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
152200.100	1 Degras		A
152200.200	2 Other		A
16.01			
1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products		
160100.100	1 Of insects		X
160100.900	2 Other		X
16.02	Other prepared or preserved meat, meat offal, blood or insects		
1602.10	Homogenised preparations		
160210.100	1 Of insects		X
160210.900	2 Other		X
1602.20	Of liver of any animal		
160220.010	1 Of bovine animals or swine		X
	2 Other		
160220.091	- In airtight containers		X
160220.099	- Other		X
	Of poultry of heading 01.05:		
1602.31	Of turkeys		
160231.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
160231.210	(1) Containing meat or meat offal of bovine animals or swine		X

160231.290	(2) Other		A
1602.32	Of fowls of the species *Gallus domesticus*		
160232.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
160232.210	(1) Containing meat or meat offal of bovine animals or swine		X
160232.290	(2) Other		A
1602.39	Other		
160239.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
160239.210	(1) Containing meat or meat offal of bovine animals or swine		X
160239.290	(2) Other	6.0%	B5
	Of swine:		
1602.41	Hams and cuts thereof		
	1 Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients		
160241.011	*[1] Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty		X
160241.019	*[2] Each kilogram, more than the gate price of processed meat of swine, in value for customs duty		X
160241.090	2 Other		X
1602.42	Shoulders and cuts thereof		
	1 Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients		
160242.011	*[1] Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty		X
160242.019	*[2] Each kilogram, more than the gate price of processed meat of swine, in value for customs duty		X
160242.090	2 Other		X
1602.49	Other, including mixtures		
160249.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
	(1) Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients		
160249.210	*[1] Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty		X

160249.220	*[2] Each kilogram, more than the gate price of processed meat of swine, in value for customs duty		X
160249.290	(2) Other		X
1602.50	Of bovine animals		
160250.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
	(1) Internal organs and tongues of bovine animals		
160250.210	- In airtight containers, containing vegetables		X
	- Other		
160250.291	-- Simply boiled in water		X
160250.298	-- Other		X
	(2) Other		
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues		
	- In airtight containers, containing vegetables		
160250.310	-- Containing rice		X
160250.320	-- Other		X
	- Other		
	-- Containing rice		
160250.331	--- In airtight containers		X
160250.339	--- Other		X
160250.390	-- Other		X
	B Other		
	(a) Dried after simply boiled in water		
	- In airtight containers		
160250.410	-- Not chilled or frozen		X
160250.420	-- Other		X
160250.490	- Other		X
	(b) Beef jerky		
	- In airtight containers		
160250.510	-- Not chilled or frozen		X
160250.520	-- Other		X
160250.590	- Other		X

160250.600	(c) Corned beef		X
	(d) Other		
160250.700	In airtight containers, containing vegetables		X
	In airtight containers, otherwise containing vegetables, but not chilled or frozen		
160250.810	- Simply boiled in water		X
160250.890	- Other		X
	Other		
160250.910	- Simply boiled in water		X
	- Other		
160250.991	-- In airtight containers		X
160250.999	-- Other		X
1602.90	Other, including preparations of blood of any animal		
160290.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	2 Other		
160290.210	(1) Containing meat or meat offal of bovine animals or swine		X
	(2) Other		
	A Of insects		
	- Other		
160290.269	-- Other		X
160290.290	B Other		X
16.03			
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		
160300.010	1 Extracts and juices of meat		X
160300.090	2 Other	9.6%	B15
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs		
	Fish, whole or in pieces, but not minced:		
1604.11	Salmon		
160411.010	- Other than in airtight containers		X
160411.090	- Other		X
1604.12000	Herrings		X
1604.13	Sardines, sardinella and brisling or sprats		

160413.010	- In airtight containers		X
160413.090	- Other		X
1604.14	Tunas, skipjack tuna and bonito (*Sarda spp*.)		
160414.010	- Skipjack and other bonito, in airtight containers		X
	- Other		
160414.091	-- Skipjack and other bonito, boiled and dried		X
160414.092	-- Tunas, in airtight containers		X
160414.099	-- Other		X
1604.15000	Mackerel		X
1604.16000	Anchovies		X
1604.17000	Eels		X
1604.18000	Shark fins	9.6%	B15
1604.19	Other		
160419.020	- Boiled and dried fish	9.6%	B15
160419.090	- Other	9.6%	B15
1604.20	Other prepared or preserved fish		
	1 Hard roes		
	(1) Of Nishin (*Clupea spp*.) and Tara (*Gadus spp*., *Theragra spp*. and *Merluccius spp*.)		
	- Of Nishin (*Clupea spp*.)		
160420.011	-- In airtight containers		X
160420.012	-- Other		X
160420.015	- Of Tara (*Gadus spp*., *Theragra spp*. and *Merluccius spp*.)		X
160420.019	(2) Other	6.4%	B15
160420.020	2 Other		X
	Caviar and caviar substitutes:		
1604.31000	Caviar	6.4%	B15
1604.32	Caviar substitutes		
160432.010	- Ikura		X
160432.090	- Other	6.4%	B15
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
1605.10	Crab		

160510.010	1 In airtight containers, other than smoked		X
	2 Other		
160510.021	- Containing rice		X
160510.029	- Other		X
	Shrimps and prawns:		
1605.21	Not in airtight container		
	1 Smoked and simply boiled in water or in brine; chilled or frozen, salted, in brine or dried, after simply boiled in water or in brine		
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine	4.8%	B15
160521.019	- Other	4.8%	B15
	2 Other		
160521.021	- Containing rice		X
160521.029	- Other	5.3%	B10
1605.29	Other		
160529.010	1 Smoked and simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10
	2 Other		
160529.021	- Containing rice		X
160529.029	- Other	5.3%	B10
1605.30	Lobster		
160530.010	1 Smoked and simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10
160530.020	2 Other	5.0%	B10
1605.40	Other crustaceans		
	1 Ebi		
160540.011	(1) Smoked and simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10
160540.012	(2) Other	5.0%	B10
160540.200	2 Other	9.6%	B10
	Molluscs:		
1605.51	Oysters		
	1 Smoked		
160551.110	- Adductors of shellfish		X
160551.190	- Other		X
	2 Other		

160551.910	- In airtight containers		X
160551.990	- Other	9.6%	B15
1605.52	Scallops, including queen scallops		
160552.200	1 Smoked		X
160552.900	2 Other		X
1605.53	Mussels		
	1 Smoked		
160553.110	- Adductors of shellfish		X
160553.190	- Other		X
	2 Other		
160553.910	- In airtight containers		X
160553.990	- Other	9.6%	B15
1605.54	Cuttle fish and squid		
160554.100	1 Smoked		X
	2 Other		
	- In airtight containers		
160554.911	-- Containing rice		X
160554.919	-- Other		X
	- Other		
160554.991	-- Containing rice		X
160554.999	-- Other		X
1605.55	Octopus		
160555.100	1 Smoked		X
	2 Other		
160555.910	- In airtight containers		X
160555.990	- Other	9.6%	B15
1605.56	Clams, cockles and arkshells		
	1 Smoked		
160556.110	- Adductors of shellfish		X
160556.190	- Other		X
	2 Other		

160556.910	- In airtight containers		X
160556.990	- Other	9.6%	B15
1605.57	Abalone		
160557.100	1 Smoked		X
160557.900	2 Other		X
1605.58	Snails, other than sea snails		
160558.100	1 Smoked		X
	2 Other		
160558.910	- In airtight containers		X
160558.990	- Other	9.6%	B15
1605.59	Other		
	1 Smoked		
160559.911	- Adductors of shellfish		X
160559.919	- Other		X
	2 Other		
160559.991	- In airtight containers		X
160559.999	- Other	9.6%	B15
	Other aquatic invertebrates:		
1605.61	Sea cucumbers		
160561.100	1 Smoked		X
160561.900	2 Other		X
1605.62	Sea urchins		
160562.100	1 Smoked		X
160562.900	2 Other		X
1605.63	Jellyfish		
160563.100	1 Smoked	6.7%	B15
160563.900	2 Other	10.0%	B15
1605.69	Other		
160569.400	1 Smoked		X
	2 Other		
160569.910	(1) Sea urchins		X

160569.920	(2) Jellyfish	10.0%	B10
160569.990	(3) Other	9.6%	B15
17.01	Cane or beet sugar and chemically pure sucrose, in solid form		
	Raw sugar not containing added flavouring or colouring matter:		
1701.12	Beet sugar		
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°		X
170112.200	2 Other		X
1701.13000	Cane sugar specified in Subheading Note 2 to this Chapter		X
1701.14	Other cane sugar		
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°		
170114.110	(1) Sugar centrifugal		X
170114.190	(2) Other		X
170114.200	2 Other		X
	Other:		
1701.91000	Containing added flavouring or colouring matter		X
1701.99	Other		
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		X
170199.200	2 Other		X
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
	Lactose and lactose syrup:		
1702.11000	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5%	B7
1702.19000	Other	8.5%	B3
1702.20	Maple sugar and maple syrup		
170220.100	1 Maple sugar		X
170220.200	2 Maple syrup		X
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
170230.100	1 Containing added flavouring or colouring matter		X
	2 Other		
170230.210	(1) Containing added sugar		X
	(2) Other		

170230.221	A Refined		X
170230.229	B Other		X
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		
170240.100	1 Containing added flavouring or colouring matter		X
	2 Other		
170240.210	- Containing added sugar		X
170240.220	- Other		X
1702.50000	Chemically pure fructose		A
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		
170260.100	1 Containing added flavouring or colouring matter		X
	2 Other		
170260.210	- Containing added sugar		X
170260.220	- Other		X
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
	1 Sugar		
170290.110	- Sugar centrifugal		X
170290.190	- Other		X
	2 Sugar syrup		
170290.211	- Of sugar centrifugal		X
170290.219	- Other		X
	3 Artificial honey and Caramel		
170290.290	- Artificial honey		X
170290.300	- Caramel		X
	4 Hi-test-molasses		
170290.410	(1) Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3.0%	B10
170290.420	(2) Other		X
	5 Other		
170290.510	(1) Containing added flavouring or colouring matter		X
	(2) Other		
170290.521	A Containing added sugar		X

	B Other		
170290.522	(a) Sorbose	12.0%	B10
170290.523	(b) Maltose		X
170290.529	(c) Other		X
17.03	Molasses resulting from the extraction or refining of sugar		
1703.10	Cane molasses		
170310.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A
	2 Other		
170310.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the Customs.		A
170310.090	- Other		X
1703.90	Other		
170390.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order		A
	2 Other		
170390.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the Customs.		A
170390.090	- Other		X
17.04	Sugar confectionery (including white chocolate), not containing cocoa		
1704.10000	Chewing gum, whether or not sugar-coated		X
1704.90	Other		
170490.100	1 Liquorice extract, not put up as confectionery		A
	2 Other		
170490.210	- Candies		X
170490.220	- Caramels		X
170490.230	- White chocolate		X
170490.290	- Other		X
18.01			
1801.00000	Cocoa beans, whole or broken, raw or roasted		A
18.02			
1802.00000	Cocoa shells, husks, skins and other cocoa waste		A

18.03	Cocoa paste, whether or not defatted		
1803.10000	Not defatted	5.0%	B15
1803.20000	Wholly or partly defatted	10.0%	B15
18.04			
1804.00000	Cocoa butter, fat and oil		A
18.05			
1805.00000	Cocoa powder, not containing added sugar or other sweetening matter	12.9%	B15
18.06	Chocolate and other food preparations containing cocoa		
1806.10	Cocoa powder, containing added sugar or other sweetening matter		
	1 Containing added sugar		
180610.110	- Containing not less than 50% by weight of sucrose		X
180610.190	- Other		X
180610.200	2 Other		X
1806.20	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		
	1 Food preparations of goods of headings 04.01 to 04.04 containing cocoa powder in a proportion by weight of less than 10%		
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
180620.311	- For “the Pooled Quota of other milk products”		-
180620.319	- Other		X
	(2) Other		
180620.321	A Containing added sugar		X
180620.322	B Other		X
	2 Other		
	(1) Containing added sugar		
	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste		
180620.112	- Chewing gum and other sugar confectionery, foods, containing not less than 50% by weight of sucrose		X
	- Other		
180620.113	-- Foods, the largest single ingredient of which is sugar by weight		X
180620.119	-- Other		X
	B Other		
180620.121	- Containing not less than 50% by weight of sucrose		X

180620.129	- Other		X
	(2) Other		
180620.210	- For the quantity (quota) stipulated on food preparations containing cocoa for manufacture of chocolate by a cabinet order, on the basis of the quantity of demand of powdered milk and such food preparations for manufacture of chocolate in the coming fiscal year (April-March), and also in consideration of other relevant conditions		-
	- Other		
	-- Other		
180620.299	--- Other		X
	Other, in blocks, slabs or bars:		
1806.31000	Filled		X
1806.32	Not filled		
180632.100	1 Chocolate confectionery		X
	2 Other		
	(1) Containing added sugar		
180632.212	- Chewing gum and other sugar confectionery, foods, containing not less than 50% by weight of sucrose		X
	- Other		
180632.213	-- Foods, the largest single ingredient of which is sugar by weight		X
180632.219	-- Other		X
180632.220	(2) Other		X
1806.90	Other		
180690.100	1 Chocolate confectionery		X
	2 Other		
	(1) Food preparations of goods of headings 04.01 to 04.04 containing cocoa powder in a proportion by weight of less than 10%		
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
180690.311	- For “the Pooled Quota of other milk products”		-
180690.319	- Other		X
	B Other		
180690.321	(a) Containing added sugar		X
180690.322	(b) Other		X
	(2) Other		
	A Containing added sugar		

180690.212	- Chewing gum and other sugar confectionery, foods, containing not less than 50% by weight of sucrose		X
	- Other		
180690.213	-- Foods, the largest single ingredient of which is sugar by weight		X
180690.219	-- Other		X
180690.220	B Other		X
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		
1901.10	Preparations suitable for infants or young children, put up for retail sale		
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	(1) Of a milk fat content, by weight, not exceeding 30%		
190110.111	- For “the Pooled Quota of other milk products”		-
190110.119	- Other		X
	(2) Other		
190110.121	- For “the Pooled Quota of other milk products”		-
190110.129	- Other		X
	2 Other		
	(1) Food preparations of goods of headings 04.01 to 04.04		
190110.211	A Containing added sugar		X
190110.219	B Other		X
	(2) Other		
190110.221	A Containing added sugar		X
190110.229	B Other		X
1901.20	Mixes and doughs for the preparation of bakers’ wares of heading 19.05		
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)		
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	A Of a milk fat content, by weight, not exceeding 30%		

190120.111	- For “the Pooled Quota of other milk products”		-
190120.112	- Other		X
	B Other		
190120.116	- For “the Pooled Quota of other milk products”		-
190120.117	- Other		X
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose		
	A Mostly containing rice preparation		
190120.122	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190120.128	- Other		X
	B Mostly containing wheat and triticale preparation		
190120.131	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190120.139	- Other		X
	C Mostly containing barley preparation		
190120.141	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190120.149	- Other		X
	D Mostly containing starch		
	(a) Containing wheat starch		
190120.151	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190120.152	- Other		X

	(b) Other		
	- For “the Pooled Quota of starch or similar articles”		
190120.156	-- Containing added sugar		-
190120.157	-- Other		-
190120.159	- Other		X
	(3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose		
190120.162	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190120.168	- Other		X
	2 Other		
	(1) Food preparations of goods of headings 04.01 to 04.04		
190120.211	A Containing added sugar		X
190120.219	B Other		X
	(2) Cake-mixes		
190120.222	A Containing added sugar		X
	B Other		
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container		X
190120.224	(b) Other		X
	(3) Other		
	A Containing added sugar		
	(a) Containing not more than 15% by weight of sucrose		
190120.231	- Preparations of rice flour		X
190120.232	- Preparations of wheat flour		X
190120.233	- Other		X
	(b) Other		
190120.234	- Preparations of rice flour		X
190120.235	- Preparations of wheat flour		X
190120.239	- Other		X
	B Other		

190120.241	- Put up in containers for retail sale, not more than 500 g each including container		X
	- Other		
190120.242	-- Preparations of rice flour		X
190120.243	-- Preparations of wheat flour		X
190120.249	-- Other		X
1901.90	Other		
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers)		
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
	A Of a milk fat content, by weight, not exceeding 30%		
190190.131	- For “the Pooled Quota of other milk products”		-
190190.132	- Other		X
	B Other		
190190.136	- For “the Pooled Quota of other milk products”		-
190190.137	- Other		X
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose		
	A Mostly containing rice preparation		
190190.142	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190190.148	- Other		X
	B Mostly containing wheat and triticale preparation		
190190.151	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190190.159	- Other		X

	C Mostly containing barley preparation		
190190.161	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190190.169	- Other		X
	D Mostly containing starch		
	(a) Containing wheat starch		
190190.171	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190190.172	- Other		X
	(b) Other		
	- For “the Pooled Quota of starch or similar articles”		
190190.176	-- Containing added sugar		-
190190.177	-- Other		-
190190.179	- Other		X
	(3) “Mochi” (rice-cake), “dango” or other similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose		
	[1] Containing not more than 30% by weight of rice		
	*[i] Containing added sugar		
190190.583	*1 Containing not more than 15% by weight of sucrose		X
190190.585	*2 Other		X
190190.586	*[ii] Other		X
	[2] Other		
190190.587	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190190.588	- Other		X
	2 Other		

	(1) Food preparations of goods of headings 04.01 to 04.04		
	A Containing added sugar		
	(a) Containing less than 50% by weight of sucrose		
190190.211	- Foods, the largest single ingredient of which is sugar by weight		X
	- Other		
190190.216	-- Whipped cream in pressurized containers		X
190190.217	-- Other		X
190190.219	(b) Other		X
	B Other		
190190.221	- Whipped cream in pressurized containers		X
190190.229	- Other		X
190190.230	(2) Malt extract		X
	(3) Other		
	A Containing added sugar		
	(a) Containing not more than 15% by weight of sucrose		
190190.241	- Preparations of rice flour		X
190190.242	- Preparations of wheat flour		X
190190.243	- Other		X
	(b) Other		
	- Foods, the largest single ingredient of which is sugar by weight		
190190.246	-- Preparations of rice flour		X
190190.247	-- Preparations of wheat flour		X
190190.248	-- Other		X
	- Other		
190190.251	-- Preparations of rice flour		X
190190.252	-- Preparations of wheat flour		X
190190.253	-- Other		X
	B Other		
190190.261	- Put up in containers for retail sale, not more than 500 g each including container		X
	- Other		
190190.266	-- Preparations of rice flour		X

190190.267	-- Preparations of wheat flour		X
190190.269	-- Other		X
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
	Uncooked pasta, not stuffed or otherwise prepared:		
1902.11000	Containing eggs		X
1902.19	Other		
190219.010	1 Biefun		X
	2 Other		
	- Macaroni and spaghetti		
190219.093	-- Spaghetti		X
190219.094	-- Macaroni		X
	- Other		
190219.092	-- Udon, somen and soba		X
190219.099	-- Other		X
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared		
	1 Containing added sugar		
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products		X
190220.190	(2) Other		X
	2 Other		
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products		X
190220.220	(2) Other		X
1902.30	Other pasta		
190230.100	1 Containing added sugar		X
	2 Other		
190230.210	- Instant Ramen and other instant noodles		X
190230.290	- Other		X
1902.40000	Couscous		X
19.03			
1903.00000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	9.6%	B10

19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included		
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley		X
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley		
	(1) Of rice		
190410.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190410.212	- Other		X
	(2) Of wheat and triticale		
190410.221	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190410.229	- Other		X
	(3) Of barley		
190410.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190410.239	- Other		X
190410.300	3 Other		X
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
190420.100	1 Breakfast cereals		X
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley		
	(1) Of rice		
190420.211	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and		-

	purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		
190420.212	- Other		X
	(2) Of wheat and triticale		
190420.221	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190420.229	- Other		X
	(3) Of barley		
190420.231	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190420.239	- Other		X
190420.300	3 Other		X
1904.30	Bulgur wheat		
190430.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190430.090	- Other		X
1904.90	Other		
	1 Of rice		
190490.110	*[1] Containing not more than 30% by weight of rice		X
	*[2] Other		
190490.120	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		-
190490.130	- Other		X

	2 Of wheat and triticale		
190490.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190490.290	- Other		X
	3 Of barley		
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		-
190490.390	- Other		X
190490.400	4 Other		X
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
1905.10000	Crispbread		X
1905.20000	Gingerbread and the like		X
	Sweet biscuits; waffles and wafers:		
1905.31000	Sweet biscuits		X
1905.32000	Waffles and wafers		X
1905.40000	Rusks, toasted bread and similar toasted products	9.0%	B15
1905.90	Other		
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X
	3 Other		
	(1) Containing added sugar		
190590.311	A Arare, Senbei and similar rice products		X
190590.312	B Biscuits, cookies and crackers		X
190590.314	C Crisp savoury food products, made from a dough based on potato powder		X
	D Other		
190590.313	- Pizza, chilled or frozen		X
190590.319	- Other		X

	(2) Other		
190590.321	A Arare, Senbei and similar rice products		X
190590.322	B Biscuits, cookies and crackers		X
190590.323	C Crisp savoury food products, made from a dough based on potato powder		X
190590.329	D Other		X
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
2001.10	Cucumbers and gherkins		
200110.100	1 Containing added sugar	15.0%	B10
200110.200	2 Other	12.0%	B10
2001.90	Other		
	1 Containing added sugar		
200190.110	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A
200190.120	(2) Sweet corn	10.5%	B10
200190.130	(3) Young corncobs	16.8%	B15
200190.140	(4) Other	15.0%	B10
	2 Other		
200190.210	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi		A
200190.220	(2) Mangoes and mangosteens		A
200190.230	(3) Sweet corn	7.5%	B10
200190.240	(4) Young corncobs	15.0%	B10
	(5) Other		
200190.250	- Ginger		X
200190.290	- Other	12.0%	B10
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
2002.10000	Tomatoes, whole or in pieces		X
2002.90	Other		
200290.100	1 Containing added sugar		X
	2 Other		
	(1) Tomato purée and tomato paste		

	- In airtight containers Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).		
200290.211	-- For the quantity (quota) stipulated for manufacture of tomato ketchup and other tomato sauces by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		-
200290.219	-- Other		X
	- Other		
200290.221	-- For the quantity (quota) stipulated for manufacture of tomato ketchup and other tomato sauces by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		-
200290.229	-- Other		X
200290.290	(2) Other		X
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003.10	Mushrooms of the genus *Agaricus*		
200310.100	1 Containing added sugar	13.4%	B10
	2 Other		
	(1) In airtight containers not more than 10 kg each including container		
200310.211	- French mushrooms	13.6%	B10
200310.219	- Other	9.6%	B10
200310.220	(2) Other	10.5%	B10
2003.90	Other		
	1 Truffles		
200390.010	(1) In airtight containers not more than 10 kg each including container		A
200390.020	(2) Other		A
	2 Other		
200390.100	(1) Containing added sugar		A
	(2) Other		
200390.210	A In airtight containers not more than 10 kg each including container		A
200390.220	B Other		A
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06		
2004.10	Potatoes		

200410.100	1 Cooked, not otherwise prepared		X
	2 Other		
200410.210	(1) Mashed potatoes		X
200410.220	(2) Other		X
2004.90	Other vegetables and mixtures of vegetables		
	1 Containing added sugar		
200490.110	(1) Sweet corn	10.5%	B10
200490.120	(2) Other		X
	2 Other		
	(1) Asparagus and leguminous vegetables		
200490.211	- Asparagus	17.0%	B15
200490.212	- Leguminous vegetables		X
200490.220	(2) Bamboo shoots	13.6%	B10
200490.230	(3) Sweet corn	7.5%	B10
	(4) Young corncobs		
200490.240	- In airtight containers		X
200490.291	- Other		X
200490.299	(5) Other		X
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		
2005.10	Homogenised vegetables		
200510.100	1 Containing added sugar	16.8%	B15
200510.200	2 Other	12.0%	B10
2005.20	Potatoes		
200520.100	1 Mashed potatoes and potato flakes		X
	2 Other		
200520.210	(1) In airtight containers not more than 10 kg each including container		X
200520.220	(2) Other		X
2005.40	Peas (*Pisum sativum*)		
	1 Containing added sugar		
200540.110	(1) Unshelled		X
	(2) Other		

200540.191	- Containing in the dry state not less than 50% by weight of sucrose		X
200540.199	- Other		X
	2 Other		
	(1) In airtight containers not more than 10 kg each including container		
200540.211	A Unshelled	12.0%	B10
200540.212	B Other	15.0%	B10
	(2) Other		
200540.221	A Unshelled	9.0%	B10
200540.222	B Other	13.6%	B10
	Beans (*Vigna spp., Phaseolus spp.*):		
2005.51	Beans, shelled		
	1 Containing added sugar		
200551.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B10
	(2) Other		
200551.191	- Containing in the dry state not less than 50% by weight of sucrose		X
200551.199	- Other		X
200551.200	2 Other		X
2005.59	Other		
200559.100	1 Containing added sugar		X
	2 Other		
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B10
200559.220	(2) Other	9.0%	B10
2005.60	Asparagus		
200560.010	1 In airtight containers not more than 10 kg each including container	16.0%	B15
200560.020	2 Other	12.0%	B10
2005.70	Olives		
200570.010	1 In airtight containers not more than 10 kg each including container		A
200570.020	2 Other		A
2005.80	Sweet corn (*Zea mays var. saccharata*)		
200580.100	1 Containing added sugar	14.9%	B10
200580.200	2 Other	10.0%	B10

	Other vegetables and mixtures of vegetables:		
2005.91	Bamboo shoots		
200591.100	1 Containing added sugar	13.4%	B10
200591.900	2 Other	13.6%	B10
2005.99	Other		
	1 Containing added sugar		
	(1) Leguminous vegetables (podded out)		
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B10
200599.119	B Other		X
200599.190	(2) Other		X
	2 Other		
	(1) Young corncobs		
200599.211	- In airtight containers	15.0%	B10
200599.219	- Other	15.0%	B10
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B7
200599.230	(3) Sauerkraut	12.0%	B10
	(4) Other		
	A In airtight containers not more than 10 kg each including container		
200599.911	(a) Garlic powder	9.6%	B15
200599.919	(b) Other	12.0%	B10
	B Other		
200599.991	(a) Garlic powder	10.5%	B15
200599.999	(b) Other	9.0%	B10
20.06			
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		
200600.010	1 Marrons glacé	12.6%	B15
	2 Other		
200600.021	- Apricots	18.0%	B10
200600.029	- Other	18.0%	B15
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		

2007.10	Homogenised preparations		
200710.100	1 Containing added sugar		X
200710.200	2 Other		X
	Other:		
2007.91	Citrus fruit		
	1 Jams, fruit jellies and marmalades		
	(1) Containing added sugar		
200791.111	- Jams		X
200791.119	- Fruit jellies and marmalades		X
	(2) Other		
200791.121	- Jams		X
200791.129	- Fruit jellies and marmalades		X
	2 Fruit purée and fruit pastes		
200791.210	(1) Containing added sugar		X
200791.220	(2) Other		X
2007.99	Other		
	1 Jams and fruit jellies		
	(1) Containing added sugar		
200799.111	- Jams		X
200799.119	- Fruit jellies		X
	(2) Other		
200799.121	- Jams		X
200799.129	- Fruit jellies		X
	2 Other		
	(1) Containing added sugar		
200799.211	- Fruit purée and fruit pastes		X
200799.219	- Other		X
	(2) Other		
200799.221	- Fruit purée and fruit pastes		X
200799.229	- Other		X

20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		
	Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	Ground-nuts		
	1 Containing added sugar		
200811.110	(1) Peanut butter	12.0%	B10
200811.120	(2) Other		X
	2 Other		
200811.210	(1) Peanut butter	10.0%	B10
	(2) Other		
	- Roasted ground-nuts		
200811.291	-- Unshelled		X
200811.292	-- Other		X
200811.299	- Other		X
2008.19	Other, including mixtures		
	1 Containing added sugar		
200819.110	(1) In pulp form	21.0%	B10
	(2) Other		
	A Cashew nuts and other roasted nuts		
200819.191	- Cashew nuts	11.0%	B10
200819.192	- Other	11.0%	B10
	B Other		
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted		X
200819.199	- Other		X
	2 Other		
	(1) In pulp form		
200819.211	A Cashew nuts, not roasted		A
200819.219	B Other		A
	(2) Other		
	A Not roasted macadamia nuts and roasted almonds		
200819.227	- Not roasted macadamia nuts		A

200819.222	- Roasted almonds		A
	B Roasted macadamia nuts and roasted pecan		
200819.221	- Roasted macadamia nuts		A
200819.223	- Roasted pecan		A
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (*Corylus spp*.), cashew nuts and gingko nuts		
200819.224	- Coconuts, Brazil nuts, paradise nuts and hazel nuts (*Corylus spp.*)	10.0%	B10
200819.225	- Cashew nuts		A
200819.226	- Gingko nuts	12.0%	B10
	D Other		
200819.228	(a) Roasted		A
200819.229	(b) Other		A
2008.20	Pineapples		
	1 Containing added sugar		
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed		
200820.111	- Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as “the Pooled Quota”)		-
200820.119	- Other		X
	(2) Other		
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed		X
200820.199	B Other		X
	2 Other		
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed		
200820.211	- For “the Pooled Quota”		-
200820.219	- Other		X
200820.290	(2) Other		X
2008.30	Citrus fruit		
	1 Containing added sugar		
200830.110	(1) In pulp form		X
200830.190	(2) Other		X
	2 Other		

200830.210	(1) In pulp form		X
200830.290	(2) Other		X
2008.40	Pears		
	1 Containing added sugar		
	(1) In pulp form		
200840.111	A In airtight containers	15.0%	B10
200840.119	B Other	21.0%	B15
	(2) Other		
200840.191	A In airtight containers	10.8%	B10
200840.199	B Other	15.0%	B10
	2 Other		
	(1) In pulp form		
200840.211	A In airtight containers	12.0%	B10
200840.219	B Other	15.0%	B10
	(2) Other		
200840.291	A In airtight containers	9.0%	B10
200840.299	B Other	10.8%	B10
2008.50	Apricots		
	1 Containing added sugar		
200850.110	(1) In pulp form	15.0%	B10
200850.190	(2) Other	15.0%	B10
	2 Other		
200850.210	(1) In pulp form	12.0%	B10
200850.290	(2) Other	12.0%	B10
2008.60	Cherries		
	1 Containing added sugar		
200860.110	(1) In pulp form	15.0%	B10
200860.190	(2) Other	15.0%	B10
	2 Other		
200860.210	(1) In pulp form	12.0%	B10
200860.290	(2) Other	12.0%	B10

2008.70	Peaches, including nectarines		
	1 Containing added sugar		
	(1) In pulp form		
200870.111	A In airtight containers	21.3%	B15
200870.119	B Other	29.8%	B15
	(2) Other		
	A In airtight containers		
200870.191	(a) Not less than 2 kg each including container	6.7%	B10
200870.192	(b) Other	8.0%	B10
200870.199	B Other	13.4%	B10
	2 Other		
	(1) In pulp form		
200870.211	A In airtight containers	17.0%	B10
200870.219	B Other	21.3%	B10
	(2) Other		
200870.291	A In airtight containers	6.7%	B10
200870.299	B Other	9.6%	B10
2008.80	Strawberries		
	1 Containing added sugar		
200880.110	(1) In pulp form	21.0%	B15
200880.190	(2) Other	11.0%	B10
	2 Other		
200880.210	(1) In pulp form	15.0%	B10
200880.290	(2) Other	12.0%	B10
	Other, including mixtures other than those of subheading 2008.19:		
2008.91000	Palm hearts	15.0%	B10
2008.93	Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)		
	1 Containing added sugar		
200893.110	(1) In pulp form		X
200893.120	(2) Other	11.0%	B10
	2 Other		

200893.210	(1) In pulp form		X
200893.220	(2) Other	12.0%	B10
2008.97	Mixtures		
	1 Mixed fruit, fruit salad and fruit cocktail		
200897.110	- Containing added sugar	6.0%	B10
200897.120	- Other	6.0%	B10
	2 Other		
	(1) Containing added sugar		
200897.211	A In pulp form		X
200897.219	B Other		X
	(2) Other		
200897.221	A In pulp form		X
200897.229	B Other	17.0%	B10
2008.99	Other		
200899.100	1 Ume (fruit of Mume plum)	12.0%	B10
	2 Other		
	(1) Containing added sugar		
	A In pulp form		
200899.211	(a) Bananas and avocados	21.0%	B15
200899.215	(b) Other		X
	B Other		
200899.212	(a) Berries and prunes		X
	(b) Bananas, avocados, mangoes, guavas and mangosteens		
200899.213	- In airtight containers	11.0%	B5
200899.214	- Other		X
	(c) Of products specified in subheading 1212.21		
200899.217	Containing less than 50% by weight of sucrose		X
	Other		
	- Other		
200899.269	-- Other		X
	(d) Other		

200899.216	- Durians, rambutan, passionfruit, litchi and carambola (starfruit)		X
200899.219	- Other		X
	(2) Other		
	A In pulp form		
	(a) Bananas, avocados and prunes		
200899.221	- Bananas and avocados	15.0%	B10
200899.222	- Prunes	15.0%	B10
	(b) Other		
200899.226	- Mangoes, guavas and mangosteens	15.0%	B10
200899.234	- Camucamu	21.3%	B10
200899.227	- Other	21.3%	B15
	B Other		
200899.223	(a) Prunes		A
	(b) Bananas, avocados, mangoes, guavas and mangosteens		
200899.224	- In airtight containers		A
200899.225	- Other		A
200899.228	(c) Frozen taros (*Colocasia spp*.)	10.0%	B10
	(d) Of products specified in subheading 1212.21		
200899.233	- Hijiki (*Hizikia fusiformis*)		X
200899.235	- Formed into rectangular (including square), papery		X
200899.239	- Other		X
	(e) Other		
200899.231	- Durians, rambutan, passionfruit, litchi and carambola (starfruit)		A
200899.236	- Camucamu		A
200899.232	- Popcorn, corn which is explosive with heating under normal air pressure		A
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water		X
200899.259	- Other		X
20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
	Orange juice:		
2009.11	Frozen		

	1 Containing added sugar		
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200911.190	(2) Other		X
	2 Other		
200911.210	(1) Not more than 10% by weight of sucrose		X
200911.290	(2) Other		X
2009.12	Not frozen, of a Brix value not exceeding 20		
	1 Containing added sugar		
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200912.190	(2) Other		X
	2 Other		
200912.210	(1) Not more than 10% by weight of sucrose		X
200912.290	(2) Other		X
2009.19	Other		
	1 Containing added sugar		
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200919.190	(2) Other		X
	2 Other		
200919.210	(1) Not more than 10% by weight of sucrose		X
200919.290	(2) Other		X
	Grapefruit juice; pomelo juice:		
2009.21	Of a Brix value not exceeding 20		
	1 Containing added sugar		
200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200921.190	(2) Other		X
	2 Other		
200921.210	(1) Not more than 10% by weight of sucrose		X
200921.290	(2) Other		X
2009.29	Other		
	1 Containing added sugar		
200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X

200929.190	(2) Other		X
	2 Other		
200929.210	(1) Not more than 10% by weight of sucrose		X
200929.290	(2) Other		X
	Juice of any other single citrus fruit:		
2009.31	Of a Brix value not exceeding 20		
	1 Containing added sugar		
200931.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200931.190	(2) Other		X
	2 Other		
	(1) Not more than 10% by weight of sucrose		
200931.211	A Lemon juice	6.0%	B10
200931.212	B Lime juice	12.0%	B10
200931.219	C Other		X
200931.290	(2) Other		X
2009.39	Other		
	1 Containing added sugar		
200939.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200939.190	(2) Other		X
	2 Other		
	(1) Not more than 10% by weight of sucrose		
200939.211	A Lemon juice	6.0%	B10
200939.212	B Lime juice	12.0%	B10
200939.219	C Other		X
200939.290	(2) Other		X
	Pineapple juice:		
2009.41	Of a Brix value not exceeding 20		
	1 Containing added sugar		
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200941.190	(2) Other		X
	2 Other		

200941.210	(1) Not more than 10% by weight of sucrose		X
200941.290	(2) Other		X
2009.49	Other		
	1 Containing added sugar		
200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200949.190	(2) Other		X
	2 Other		
200949.210	(1) Not more than 10% by weight of sucrose		X
200949.290	(2) Other		X
2009.50	Tomato juice		
200950.100	1 Containing added sugar		X
200950.200	2 Other		X
	Grape juice (including grape must):		
2009.61	Of a Brix value not exceeding 30		
	1 Containing added sugar		
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B15
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B15
200961.200	2 Other	19.1%	B15
2009.69	Other		
	1 Containing added sugar		
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B15
200969.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B15
	2 Other		
200969.210	(1) Not more than 10% by weight of sucrose	19.1%	B15
200969.290	(2) Other	25.5%	B15
	Apple juice:		
2009.71	Of a Brix value not exceeding 20		

	1 Containing added sugar		
200971.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200971.190	(2) Other		X
	2 Other		
200971.210	(1) Not more than 10% by weight of sucrose		X
200971.290	(2) Other		X
2009.79	Other		
	1 Containing added sugar		
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200979.190	(2) Other		X
	2 Other		
200979.210	(1) Not more than 10% by weight of sucrose		X
200979.290	(2) Other		X
	Juice of any other single fruit, nut or vegetable:		
2009.81	Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice		
	1 Containing added sugar		
200981.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		X
200981.190	(2) Other		X
	2 Other		
200981.210	(1) Not more than 10% by weight of sucrose		X
200981.290	(2) Other		X
2009.89	Other		
	1 Fruit juices		
	(1) Containing added sugar		
200989.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B15
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B15
	(2) Other		
	A Not more than 10% by weight of sucrose		
200989.122	- Prune juice	14.4%	B10

200989.123	- Other	19.1%	B15
200989.129	B Other	25.5%	B15
	2 Vegetable juices		
200989.210	(1) Containing added sugar	8.1%	B10
	(2) Other		
200989.221	- In airtight containers	9.0%	B10
	- Other		
200989.231	-- Carrot juice	7.2%	B10
200989.239	-- Other	7.2%	B10
	3 Other		
200989.910	(1) Containing added sugar		X
200989.990	(2) Other		X
2009.90	Mixtures of juices		
	1 Consisting chiefly of fruit juice		
	(1) Containing added sugar		
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained		X
200990.119	B Other		X
	(2) Other		
200990.121	A Not more than 10% by weight of sucrose		X
200990.129	B Other		X
	2 Consisting chiefly of vegetable juice		
200990.210	(1) Containing added sugar	8.1%	B10
200990.220	(2) Other	5.4%	B10
	3 Other		
200990.910	(1) Containing added sugar		X
200990.990	(2) Other		X
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11	Extracts, essences and concentrates		
	1 Containing added sugar		

210111.110	- Containing not less than 50% by weight of sucrose		X
210111.190	- Other		X
	2 Other		
210111.210	(1) Instant coffee	8.8%	B15
210111.290	(2) Other		A
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
	1 Preparations with a basis of extracts, essences and concentrates		
	(1) Containing added sugar		
210112.111	- Containing not less than 50% by weight of sucrose		X
210112.112	- Other		X
	(2) Other		
210112.121	A Instant coffee		A
210112.122	B Other		A
	2 Preparations with a basis of coffee		
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	A Of a milkfat content, by weight, not exceeding 30%		
210112.231	- For “the Pooled Quota of other milk products”		-
210112.232	- Other		X
	B Other		
210112.236	- For “the Pooled Quota of other milk products”		-
210112.237	- Other		X
	(2) Other		
	A Containing added sugar		
	(a) Less than 50% by weight of sucrose		
210112.241	- Those, the largest single ingredient of which is sugar by weight		X
210112.242	- Other		X
210112.246	(b) Other		X
210112.249	B Other	15.0%	B15
2101.20	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		
	1 Extracts, essences and concentrates, of tea or maté and preparations with a basis of these extracts, essences and concentrates		

210120.110	(1) Instant tea		A
210120.120	(2) Other	8.0%	B10
	2 Preparations with a basis of tea or maté		
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	A Of a milkfat content, by weight, not exceeding 30%		
210120.231	- For “the Pooled Quota of other milk products”		-
210120.232	- Other		X
	B Other		
210120.236	- For “the Pooled Quota of other milk products”		-
210120.237	- Other		X
	(2) Other		
	A Containing added sugar		
	(a) Less than 50% by weight of sucrose		
210120.241	- Those, the largest single ingredient of which is sugar by weight		X
210120.242	- Other		X
210120.246	(b) Other		X
210120.247	B Other	15.0%	B15
2101.30000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders		
2102.10000	Active yeasts		X
2102.20	Inactive yeasts; other single-cell micro-organisms, dead		
210220.100	1 Yeasts		A
210220.200	2 Other		A
2102.30000	Prepared baking powders		A
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
2103.10000	Soya sauce	7.2%	B10
2103.20	Tomato ketchup and other tomato sauces		
210320.010	1 Tomato ketchup		X
210320.090	2 Other tomato sauces		X
2103.30	Mustard flour and meal and prepared mustard		
210330.100	1 Put up in containers for retail sale	9.0%	B15

210330.200	2 Other	7.5%	B15
2103.90	Other		
	1 Sauces		
210390.110	(1) Mayonnaise		X
210390.120	(2) French dressings and salad dressings		X
210390.130	(3) Other	7.2%	B7
	2 Other		
210390.210	(1) Instant curry and other curry preparations	7.2%	B10
	(2) Other		
210390.221	A Consisting chiefly of sodiumglutamate	9.6%	B10
210390.229	B Other	10.5%	B7
21.04	Soups and broths and preparations therefor; homogenised composite food preparations		
2104.10	Soups and broths and preparations therefor		
210410.010	1 Of vegetable, in airtight containers	7.0%	B10
210410.020	2 Other	8.4%	B10
2104.20000	Homogenised composite food preparations	12.0%	B10
21.05			
2105.00	Ice cream and other edible ice, whether or not containing cocoa		
	1 Containing added sugar		
	(1) Less than 50% by weight of sucrose		
	- Those, the largest single ingredient of which is sugar by weight		
210500.111	-- Ice cream		X
210500.112	-- Other		X
	- Other		
210500.113	-- Ice cream		X
210500.119	-- Other		X
	(2) Other		
210500.191	- Ice cream		X
210500.199	- Other		X
	2 Other		
210500.210	- Ice cream		X

210500.290	- Other		X
21.06	Food preparations not elsewhere specified or included		
2106.10	Protein concentrates and textured protein substances		
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container		
	- For “the Pooled Quota of other milk products”		
210610.120	-- Preparation of vegetable protein		-
210610.130	-- Other		-
210610.140	- Other		X
	2 Other		
	(1) Containing added sugar		
210610.211	A Less than 50% by weight of sucrose		X
210610.219	B Other		X
	(2) Other		
	A Vegetable protein		
210610.221	- Protein concentrates containing by weight not less than 80% of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B10
210610.222	- Other	10.6%	B10
210610.229	B Other	15.0%	B10
2106.90	Other		
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	(1) Of a milkfat content, by weight, not exceeding 30%		
	- For “the Pooled Quota of other milk products”		
210690.111	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolyzed vegetable protein		-
210690.112	-- Other		-
210690.119	- Other		X
	(2) Other		
	- Prepared edible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05		
	-- For the quantity (quota) stipulated by a Cabinet Order, on the basis of 18,977 tons for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions		
210690.121	--- The place of origin, New Zealand		-

210690.122	--- Other		-
210690.123	-- Other		X
	- For “the Pooled Quota of other milk products”		
210690.124	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolyzed vegetable protein		-
210690.125	-- Other		-
210690.129	- Other		X
	2 Other		
	(1) Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		
	A Containing more than 30% by weight of rice		
210690.517	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the Law		-
210690.518	- Other		X
	B Other		
	(a) Containing more than 30% by weight of wheat including triticale		
210690.214	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning wheat and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 45 of the Law		-
210690.215	- Other		X
	(b) Containing more than 30% by weight of barley		
210690.216	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the law or imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning wheat and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 45 of the Law		-
210690.219	- Other		X
	(2) Other		
	A Sugar syrup, containing added flavouring or colouring matter		
210690.221	- Of sugar centrifugal		X
210690.229	- Other		X

210690.230	B Chewing gum		X
210690.240	C Konnyaku		X
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol		
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15
210690.247	(b) Other		A
	E Other		
	(a) Containing added sugar		
	Bases for beverage, containing *Panax Ginseng* or its extract		
210690.252	- Containing not less than 50% by weight of sucrose		X
	- Other		
210690.253	-- Foods, the largest single ingredient of which is sugar by weight		X
210690.259	-- Other		X
	Food supplement with a basis of vitamins		
	- Those, the largest single ingredient of which is sugar by weight		
210690.261	-- Containing lactose, milk protein or milkfat		X
210690.262	-- Other		X
210690.269	- Other		X
	Other		
	Less than 50% by weight of sucrose		
	- Those, the largest single ingredient of which is sugar by weight		
210690.271	-- Containing lactose, milk protein or milkfat		X
210690.272	-- Other		X
210690.279	- Other		X
	Other		
210690.281	I Put up in containers for retail sale, not more than 500 g each including container		X
210690.282	II Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a Cabinet Order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty		X

	III Other		
210690.284	(I) Containing lactose, milk protein or milkfat		X
	(II) Other		
210690.510	- Those, the largest single ingredient of which is sorbitol by weight except for sugar		X
210690.590	- Other		X
	(b) Other		
210690.291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X
	Bases for beverage, non-alcoholic		
210690.292	Containing *Panax ginseng* or its extract	12.0%	B10
210690.293	Other	10.0%	B10
	Other		
210690.294	Of products specified in heading 04.10	9.0%	B10
	Other		
	I Food supplement with a basis of vitamins or hydrolyzed vegetable protein		
210690.295	- Food supplement with a basis of vitamins	12.5%	B10
210690.296	- Hydrolyzed vegetable protein	12.5%	B10
	II Other		
210690.301	(I) Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order		A
210690.299	(II) Other		X
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		
2201.10000	Mineral waters and aerated waters		A
2201.90000	Other		A
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09		
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
220210.100	1 Containing added sugar		A
220210.200	2 Other		A
	Other:		
2202.91	Non-alcoholic beer		
220291.100	1 Containing added sugar		X

220291.200	2 Other		A
2202.99	Other		
220299.100	1 Containing added sugar		X
220299.200	2 Other	9.6%	B10
22.03			
2203.00000	Beer made from malt		A
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09		
2204.10000	Sparkling wine		X
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	In containers holding 2 l or less		
220421.010	1 Sherry, port and other fortified wines		X
220421.020	2 Other		X
2204.22000	In containers holding more than 2 l but not more than 10 l		X
2204.29	Other		
220429.010	1 In containers holding 150 l or less		X
220429.090	2 Other		X
2204.30	Other grape must		
	1 Of an alcoholic strength by volume of less than 1% vol		
	(1) Containing added sugar		
220430.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B15
220430.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B15
	(2) Other		
220430.191	A Not more than 10% by weight of sucrose	19.1%	B15
220430.199	B Other	25.5%	B15
220430.200	2 Other		X
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
2205.10000	In containers holding 2 l or less		X
2205.90	Other		
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B15

220590.200	2 Other		X
22.06			
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15
	2 Other		
220600.210	(1) Saké (Seishu and Dakushu)		X
	(2) Other		
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X
	B Other		
	(a) Sparkling beverages made, in part, from malt		
220600.223	- Stipulated by the B of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Act prior to the revision by Article 7 of the Act for Partial Revision, etc. of the Income Tax Act, etc. (Act No. 4 of 2017) (added spirit (limited to those prescribed by the Order for Enforcement of the Liquor Tax Act prior to the revision by Article 1 of the Order for Partial Revision of the Order for Enforcement of the Liquor Tax Act, etc. (Order No. 110 of 2017) (hereinafter referred to as "the former Order for Enforcement of the Liquor Tax Act" in this Article)) to low-malt beer (limited to those prescribed by the former Order for Enforcement of the Liquor Tax Act))		A
220600.224	- Other		A
	(b) Other		
220600.228	- Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Act prior to the revision by Article 7 of the Act for Partial Revision, etc. of the Income Tax Act, etc. (Act No. 4 of 2017) (fermented sugars, hop cones, water and articles stipulated by the former Order for Enforcement of the Liquor Tax Act as materials)		X
220600.229	- Other		X
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
	1 Of an alcoholic strength by volume of 90% vol or higher		
	(1) Intend for use in manufacturing industrial alcohol, ethyl acetate or ethylamine		
220710.121	- Intend for use in manufacturing industrial alcohol		A
220710.122	- Intend for use in manufacturing ethyl acetate		A
220710.123	- Intend for use in manufacturing ethylamine		A
	(2) Other		

220710.130	A Intend for use in distilling alcohol for making alcoholic beverages, through the continuous still		A
	B Other		
220710.191	[1] Certified in accordance with the provisions of a Cabinet Order as being produced from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom) and intend for use in manufacturing ethyl-tertiary-butyl ether		A
220710.199	[2] Other		X
	2 Other		
220710.220	(1) Intend for use in distilling alcohol for making alcoholic beverages, through the continuous still		A
220710.290	(2) Other		X
2207.20	Ethyl alcohol and other spirits, denatured, of any strength		
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher		X
220720.200	2 Other		X
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages		
2208.20000	Spirits obtained by distilling grape wine or grape marc		A
2208.30000	Whiskies		A
2208.40000	Rum and other spirits obtained by distilling fermented sugar-cane products		A
2208.50000	Gin and Geneva		A
2208.60000	Vodka		A
2208.70000	Liqueurs and cordials		A
2208.90	Other		
	1 Ethyl alcohol and distilled alcoholic beverages		
220890.110	(1) Fruit brandy		A
	(2) Other		
	A Ethyl alcohol		
220890.124	(a) Intend for use in distilling alcohol for making alcoholic beverages, through the continuous still		A
220890.123	(b) Other		X
	B Other		
220890.125	(a) Intend for use in distilling alcohol for making alcoholic beverages, through the continuous still		A
220890.129	(b) Other		X
	2 Other spirituous beverages		
220890.220	(1) Imitation saké and white saké		X

220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15
220890.240	(3) Other		X
22.09			
2209.00000	Vinegar and substitutes for vinegar obtained from acetic acid	7.5%	B10
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
2301.10000	Flours, meals and pellets, of meat or meat offal; greaves		A
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
230120.010	- Flours, meals and pellets, of fish		A
230120.090	- Other		A
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		
2302.10000	Of maize (corn)		A
2302.30000	Of wheat		A
2302.40	Of other cereals		
230240.010	- Of rice		A
230240.090	- Other		A
2302.50000	Of leguminous plants		A
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		
2303.10000	Residues of starch manufacture and similar residues		A
2303.20000	Beet-pulp, bagasse and other waste of sugar manufacture		A
2303.30000	Brewing or distilling dregs and waste		A
23.04			
2304.00000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil		A
23.05			
2305.00000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		A
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05		
2306.10000	Of cotton seeds		A

2306.20000	Of linseed		A
2306.30000	Of sunflower seeds		A
	Of rape or colza seeds:		
2306.41000	Of low erucic acid rape or colza seeds		A
2306.49000	Other		A
2306.50000	Of coconut or copra		A
2306.60000	Of palm nuts or kernels		A
2306.90	Other		
230690.010	- Of maize (corn) germ		A
230690.090	- Other		A
23.07			
2307.00000	Wine lees; argol		A
23.08			
2308.00000	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		A
23.09	Preparations of a kind used in animal feeding		
2309.10	Dog or cat food, put up for retail sale		
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogram, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B10
	2 Other		
230910.091	(1) In airtight containers not more than 10 kg each including container		A
	(2) Other		
230910.092	A More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A
	B Other		
230910.093	(a) In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A

230910.099	(b) Other	36 yen/kg	B10
2309.90	Other		
	1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		
230990.110	- Vitamin preparations for feedstuffs		A
230990.190	- Other		A
	2 Other		
	(1) Containing not less than 10% of lactose by weight		
230990.211	A Intended for feeding calves suitable for white veal		A
230990.219	B Other	Per each kilogram, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10
	(2) Other		
	A Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish marine mammal solubles		
230990.292	- Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms		A
230990.291	- Alfalfa green leaf protein concentrates and fish marine mammal solubles		A
	B Other		
230990.295	(a) In airtight containers not more than 10 kg each including container		A
	(b) Other		
230990.296	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein		A
	Other		
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		
230990.297	I For dogs, cats and other similar kind of ornamental animals and pet animals		A
230990.298	II Other		X
230990.299	Other		X

24.01	Unmanufactured tobacco; tobacco refuse		
2401.10000	Tobacco, not stemmed / stripped		A
2401.20000	Tobacco, partly or wholly stemmed / stripped		A
2401.30000	Tobacco refuse		A
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402.10000	Cigars, cheroots and cigarillos, containing tobacco		X
2402.20000	Cigarettes containing tobacco		X
2402.90000	Other		X
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences		
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11000	Water pipe tobacco specified in Subheading Note 1 to this Chapter		X
2403.19	Other		
240319.100	1 Pipe tobacco		X
240319.200	2 Other		X
	Other:		
2403.91000	“Homogenised” or “reconstituted” tobacco		A
2403.99	Other		
240399.100	1 Tobacco extracts and essences		A
240399.200	2 Other		X
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		
	Products intended for inhalation without combustion:		
2404.11	Containing tobacco or reconstituted tobacco		
240411.100	1 “Homogenised” or “reconstituted” tobacco		A
240411.200	2 Other		X
2404.12000	Other, containing nicotine		X
2404.19	Other		
240419.100	1 Manufactured tobacco substitutes		X
240419.200	2 Other		X
	Other:		
2404.91	For oral application		

240491.100	1 Chewing gum		A
240491.200	2 Other		X
2404.92000	For transdermal application		A
2404.99000	Other		X
25.01			
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution		X
250100.090	2 Other		A
25.02			
2502.00000	Unroasted iron pyrites		A
25.03			
2503.00000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		A
25.04	Natural graphite		
2504.10000	In powder or in flakes		A
2504.90000	Other		A
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26		
2505.10000	Silica sands and quartz sands		A
2505.90000	Other		A
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
2506.10000	Quartz		A
2506.20000	Quartzite		A
25.07			
2507.00000	Kaolin and other kaolinic clays, whether or not calcined		A
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
2508.10000	Bentonite		A
2508.30000	Fire-clay		A
2508.40	Other clays		
250840.010	- Aluminous shale		A

250840.090	- Other		A
2508.50000	Andalusite, kyanite and sillimanite		A
2508.60000	Mullite		A
2508.70000	Chamotte or dinas earths		A
25.09			
2509.00000	Chalk		A
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk		
2510.10000	Unground		A
2510.20000	Ground		A
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16		
2511.10000	Natural barium sulphate (barytes)		A
2511.20000	Natural barium carbonate (witherite)		A
25.12			
2512.00000	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		A
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
2513.10000	Pumice stone		A
2513.20000	Emery, natural corundum, natural garnet and other natural abrasives		A
25.14			
2514.00000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		A
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
	Marble and travertine:		
2515.11000	Crude or roughly trimmed		A
2515.12000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		A
2515.20000	Ecaussine and other calcareous monumental or building stone; alabaster		A
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
	Granite:		
2516.11000	Crude or roughly trimmed		A
2516.12000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		A
2516.20000	Sandstone		A

2516.90000	Other monumental or building stone		A
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated		
2517.10000	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		A
2517.20000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		A
2517.30000	Tarred macadam		A
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41000	Of marble		A
2517.49000	Other		A
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
2518.10000	Dolomite, not calcined or sintered		A
2518.20000	Calcined or sintered dolomite		A
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		
2519.10000	Natural magnesium carbonate (magnesite)		A
2519.90	Other		
251990.010	- Magnesium oxide other than calcined natural magnesium carbonate		A
251990.090	- Other		A
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:		
2520.10000	Gypsum; anhydrite		A
2520.20	Plasters		
252020.010	1 Calcined gypsum		A
252020.090	2 Other		A
25.21			
2521.00000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		A
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25		
2522.10000	Quicklime		A
2522.20000	Slaked lime		A

2522.30000	Hydraulic lime		A
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers		
2523.10000	Cement clinkers		A
	Portland cement:		
2523.21000	White cement, whether or not artificially coloured		A
2523.29000	Other		A
2523.30000	Aluminous cement		A
2523.90000	Other hydraulic cements		A
25.24	Asbestos		
2524.10000	Crocidolite		A
2524.90000	Other		A
25.25	Mica, including splittings; mica waste		
2525.10000	Crude mica and mica rifted into sheets or splittings		A
2525.20000	Mica powder		A
2525.30000	Mica waste		A
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		
2526.10000	Not crushed, not powdered		A
2526.20000	Crushed or powdered		A
25.28			
2528.00000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight		A
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar		
2529.10000	Feldspar		A
	Fluorspar:		
2529.21000	Containing by weight 97% or less of calcium fluoride		A
2529.22000	Containing by weight more than 97% of calcium fluoride		A
2529.30000	Leucite; nepheline and nepheline syenite		A
25.30	Mineral substances not elsewhere specified or included		
2530.10000	Vermiculite, perlite and chlorites, unexpanded		A
2530.20000	Kieserite, epsomite (natural magnesium sulphates)		A

2530.90000	Other		A
26.01	Iron ores and concentrates, including roasted iron pyrites		
	Iron ores and concentrates, other than roasted iron pyrites:		
2601.11000	Non-agglomerated		A
2601.12000	Agglomerated		A
2601.20000	Roasted iron pyrites		A
26.02			
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight		
	- Manganese ores and concentrates		
260200.010	-- Containing more than 39% of manganese calculated on the dry weight		A
260200.019	-- Other		A
260200.090	- Ferruginous manganese ores and concentrates		A
26.03			
2603.00000	Copper ores and concentrates		A
26.04			
2604.00000	Nickel ores and concentrates		A
26.05			
2605.00000	Cobalt ores and concentrates		A
26.06			
2606.00000	Aluminium ores and concentrates		A
26.07			
2607.00000	Lead ores and concentrates		A
26.08			
2608.00000	Zinc ores and concentrates		A
26.09			
2609.00000	Tin ores and concentrates		A
26.10			
2610.00000	Chromium ores and concentrates		A
26.11			
2611.00000	Tungsten ores and concentrates		A

26.12	Uranium or thorium ores and concentrates		
2612.10000	Uranium ores and concentrates		A
2612.20000	Thorium ores and concentrates		A
26.13	Molybdenum ores and concentrates		
2613.10000	Roasted		A
2613.90000	Other		A
26.14			
2614.00	Titanium ores and concentrates		
261400.010	- Ilmenite		A
261400.090	- Other		A
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates		
2615.10000	Zirconium ores and concentrates		A
2615.90000	Other		A
26.16	Precious metal ores and concentrates		
2616.10000	Silver ores and concentrates		A
2616.90000	Other		A
26.17	Other ores and concentrates		
2617.10000	Antimony ores and concentrates		A
2617.90000	Other		A
26.18			
2618.00000	Granulated slag (slag sand) from the manufacture of iron or steel		A
26.19			
2619.00000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		A
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds		
	Containing mainly zinc:		
2620.11000	Hard zinc spelter		A
2620.19000	Other		A
	Containing mainly lead:		
2620.21000	Leaded gasoline sludges and leaded anti-knock compound sludges		A
2620.29000	Other		A
2620.30000	Containing mainly copper		A

2620.40000	Containing mainly aluminium		A
2620.60000	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		A
	Other:		
2620.91000	Containing antimony, beryllium, cadmium, chromium or their mixtures		A
2620.99000	Other		A
26.21	Other slag and ash, including seaweed ash(kelp); ash and residues from the incineration of municipal waste		
2621.10000	Ash and residues from the incineration of municipal waste		A
2621.90000	Other		A
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
	Coal, whether or not pulverised, but not agglomerated:		
2701.11000	Anthracite		A
2701.12	Bituminous coal		
	- Containing not more than 8% of ash calculated on the dry weight		
270112.011	-- Coking coal, heavy		A
270112.019	-- Other		A
	- Other		
270112.091	-- Coking coal, heavy		A
270112.092	-- Other coking coal		A
270112.099	-- Other		A
2701.19	Other coal		
270119.010	- Containing not more than 8% of ash calculated on the dry weight		A
270119.090	- Other		A
2701.20000	Briquettes, ovoids and similar solid fuels manufactured from coal		A
27.02	Lignite, whether or not agglomerated, excluding jet		
2702.10000	Lignite, whether or not pulverised, but not agglomerated		A
2702.20000	Agglomerated lignite		A
27.03			
2703.00000	Peat (including peat litter), whether or not agglomerated		A
27.04			
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		

270400.010	1 Coke and semi-coke		A
270400.020	2 Retort carbon		A
27.05			
2705.00000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		A
27.06			
2706.00000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		A
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents		
2707.10000	Benzol (benzene)		A
2707.20000	Toluol (toluene)		A
2707.30000	Xylol (xylenes)		A
2707.40000	Naphthalene		A
2707.50000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)		A
	Other:		
2707.91000	Creosote oils		A
2707.99000	Other		A
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
2708.10000	Pitch		A
2708.20000	Pitch coke		A
27.09			
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude		
270900.100	- Intended for cracking at pyrolytic furnaces in olefin production facilities, principally used in the manufacture of ethylene, to manufacture ethylene, propylene, butylene, butadiene, benzene, toluene, xylenes or petroleum resins		A
270900.900	- Other		A
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils		
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
2710.12	Light oils and preparations		

	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals		
	(1) Petroleum spirits		
	A Mixed alkylenes with a very low degree of polymerisation		
271012.111	(a) Tripropylene		A
271012.119	(b) Other		A
271012.120	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation		A
	C Other		
271012.181	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	- Other		
	-- For aviation use, including products not containing antiknock preparations		
271012.131	--- Of a specific gravity not more than 0.8017 at 15 °C		X
271012.132	--- Other		X
271012.137	-- Intended for use as fuels for motor vehicles		X
271012.139	-- Other		X
	(2) Kerosenes		
271012.141	A Mixed alkylenes with a very low degree of polymerisation		A
	B Other		
271012.144	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	- Other		
271012.142	-- Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	-- Other		
271012.143	--- Intended for use as fuels for jet engines		X
271012.149	--- Other		X
	(3) Gas oils		
271012.151	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
271012.159	- Other		X
271012.900	2 Other		A
2710.19	Other		

	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals		
	(1) Kerosenes		
271019.141	A Mixed alkylenes with a very low degree of polymerisation		A
	B Other		
271019.144	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	- Other		
271019.142	-- Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	-- Other		
271019.143	--- Intended for use as fuels for jet engines		X
271019.149	--- Other		X
	(2) Gas oils		
271019.151	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
271019.159	- Other		X
	(3) Heavy fuel oils and raw oils		
	A Of a specific gravity not more than 0.9037 at 15 ℃		
	(a) Intended for use as raw materials in refining (including those manufactured from the oil under the work using customs manufacturing procedures (hozei work) stipulated by paragraph 1 of Article 56 of the Customs Law (Law No. 61 of 1954). The same definition shall be applied in this subheading and subheading 2710.20).		
271019.161	- Heavy fuel oils		A
271019.162	- Raw oils		A
	(b) Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 ℃ and a flash point not exceeding 130 ℃ when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order. The same definition shall be applied in subheading 2710.20.		
271019.163	- Heavy fuel oils		A
271019.164	- Raw oils		A
	(c) Other		
	- Containing by weight 0.3% or less of sulphur		
271019.165	-- Heavy fuel oils		X
271019.166	-- Raw oils		X
	- Other		
271019.167	-- Heavy fuel oils		X
271019.169	-- Raw oils		X

	B Of a specific gravity more than 0.9037 at 15 °C		
	(a) Intended for use as raw materials in refining		
271019.171	- Heavy fuel oils		A
271019.172	- Raw oils		A
	(b) Other		
	- Containing by weight 0.3% or less of sulphur		
271019.173	-- Heavy fuel oils		X
271019.174	-- Raw oils		X
	- Other		
271019.175	-- Heavy fuel oils		X
271019.179	-- Raw oils		X
	(4) Lubricating oils, including liquid paraffin		
	A Of a specific gravity not more than 0.8494 at 15 °C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15 °C		
271019.188	- Of a specific gravity not more than 0.8494 at 15 °C		A
	- Other		
271019.193	-- Liquid paraffin		A
271019.194	-- Cutting oils, insulating oils and aviation lubricating oils		A
271019.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating		A
271019.196	B Other		A
271019.199	(5) Other		A
	2 Other		
271019.210	- Greases		A
	- Other		
271019.291	-- Of a specific gravity not more than 0.8494 at 15 °C		A
	-- Other		
271019.293	--- Lubricating preparations, in liquid		A
271019.299	--- Other		A
2710.20	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		

	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals		
	(1) Petroleum spirits		
	A Mixed alkylenes with a very low degree of polymerisation		
271020.111	(a) Tripropylene		A
271020.119	(b) Other		A
271020.120	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2 ℃, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation		A
	C Other		
271020.181	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	- Other		
	--For aviation use, including products not containing antiknock preparations		
271020.131	--- Of a specific gravity not more than 0.8017 at 15 ℃		X
271020.132	--- Other		X
271020.137	-- Intended for use as fuels for motor vehicles		X
271020.139	-- Other		X
	(2) Kerosenes		
271020.141	A Mixed alkylenes with a very low degree of polymerisation		A
	B Other		
271020.144	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	- Other		
271020.142	-- Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	-- Other		
271020.143	--- Intended for use as fuels for jet engines		X
271020.149	--- Other		X
	(3) Gas oils		
271020.151	- Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
271020.159	- Other		X
	(4) Heavy fuel oils and raw oils		
	A Of a specific gravity not more than 0.9037 at 15 ℃		
	(a) Intended for use as raw materials in refining		
271020.161	- Heavy fuel oils		A

271020.162	- Raw oils		A
	(b) Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C		
271020.163	- Heavy fuel oils		A
271020.164	- Raw oils		A
	(c) Other		
	- Containing by weight 0.3% or less of sulphur		
271020.165	-- Heavy fuel oils		X
271020.166	-- Raw oils		X
	- Other		
271020.167	-- Heavy fuel oils		X
271020.169	-- Raw oils		X
	B Of a specific gravity more than 0.9037 at 15 °C		
	(a) Intended for use as raw materials in refining		
271020.171	- Heavy fuel oils		A
271020.172	- Raw oils		A
	(b) Other		
	- Containing by weight 0.3% or less of sulphur		
271020.173	-- Heavy fuel oils		X
271020.174	-- Raw oils		X
	- Other		
271020.175	-- Heavy fuel oils		X
271020.179	-- Raw oils		X
	(5) Lubricating oils, including liquid paraffin		
	A Of a specific gravity not more than 0.8494 at 15 °C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15 °C		
271020.188	- Of a specific gravity not more than 0.8494 at 15 °C		A
	- Other		
271020.193	-- Liquid paraffin		A
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils		A
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating		A

271020.196	B Other		A
271020.199	(6) Other		A
	2 Other		
271020.210	- Greases		A
	- Other		
271020.291	-- Of a specific gravity not more than 0.8494 at 15 °C		A
	-- Other		
271020.293	--- Lubricating preparations, in liquid		A
271020.299	--- Other		A
	Waste oils:		
2710.91000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
2710.99000	Other		A
27.11	Petroleum gases and other gaseous hydrocarbons		
	Liquefied:		
2711.11000	Natural gas		A
2711.12000	Propane		A
2711.13	Butanes		
271113.010	- Intended for use in manufacturing ammonia, ethylenic hydrocarbons or maleic anhydride		A
271113.020	- Other		A
2711.14	Ethylene, propylene, butylene and butadiene		
271114.010	1 Ethylene		A
271114.020	2 Propylene, butylene and butadiene		A
2711.19	Other		
271119.010	1 Petroleum gases		A
271119.020	2 Other		A
	In gaseous state:		
2711.21000	Natural gas		A
2711.29000	Other		A
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured		
2712.10000	Petroleum jelly		A

2712.20000	Paraffin wax containing by weight less than 0.75% of oil		A
2712.90000	Other		A
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals		
	Petroleum coke:		
2713.11000	Not calcined		A
2713.12000	Calcined		A
2713.20000	Petroleum bitumen		A
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals		
271390.100	1 Extracts of a pour point not exceeding 35 °C, derived from the treatment of lubricating oils with solvents		A
271390.200	2 Other		A
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks		
2714.10000	Bituminous or oil shale and tar sands		A
2714.90000	Other		A
27.15			
2715.00000	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)		A
	I.- CHEMICAL ELEMENTS		
28.01	Fluorine, chlorine, bromine and iodine		
2801.10000	Chlorine		A
2801.20000	Iodine		A
2801.30000	Fluorine; bromine		A
28.02			
2802.00000	Sulphur, sublimed or precipitated; colloidal sulphur		A
28.03			
2803.00000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		A
28.04	Hydrogen, rare gases and other non-metals		
2804.10000	Hydrogen		A
	Rare gases:		
2804.21000	Argon		A
2804.29	Other		
280429.100	- Helium		A

280429.200	- Other		A
2804.30000	Nitrogen		A
2804.40000	Oxygen		A
2804.50000	Boron; tellurium		A
	Silicon:		
2804.61	Containing by weight not less than 99.99% of silicon		
280461.100	1 Of single crystal		A
280461.200	2 Other		A
2804.69000	Other		A
2804.70000	Phosphorus		A
2804.80000	Arsenic		A
2804.90000	Selenium		A
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		
	Alkali or alkaline-earth metals:		
2805.11000	Sodium		A
2805.12000	Calcium		A
2805.19000	Other		A
2805.30000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		A
2805.40000	Mercury		A
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		
2806.10000	Hydrogen chloride (hydrochloric acid)		A
2806.20000	Chlorosulphuric acid		A
28.07			
2807.00000	Sulphuric acid; oleum		A
28.08			
2808.00000	Nitric acid; sulphonitric acids		A
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined		
2809.10000	Diphosphorus pentaoxide		A
2809.20000	Phosphoric acid and polyphosphoric acids		A
28.10			

2810.00000	Oxides of boron; boric acids		A
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals		
	Other inorganic acids:		
2811.11000	Hydrogen fluoride (hydrofluoric acid)		A
2811.12000	Hydrogen cyanide (hydrocyanic acid)		A
2811.19	Other		
281119.100	- Hydrogen bromide (hydrobromic acid)		A
281119.900	- Other		A
	Other inorganic oxygen compounds of non-metals:		
2811.21000	Carbon dioxide		A
2811.22000	Silicon dioxide		A
2811.29	Other		
281129.100	1 Dinitrogen tetroxide and Sulphur dioxide		A
281129.900	2 Other		A
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	Halides and halide oxides of non-metals		
	Chlorides and chloride oxides:		
2812.11000	Carbonyl dichloride (phosgene)		A
2812.12000	Phosphorus oxychloride		A
2812.13000	Phosphorus trichloride		A
2812.14000	Phosphorus pentachloride		A
2812.15000	Sulphur monochloride		A
2812.16000	Sulphur dichloride		A
2812.17000	Thionyl chloride		A
2812.19000	Other		A
2812.90000	Other		A
28.13	Sulphides of non-metals; commercial phosphorus trisulphide		
2813.10000	Carbon disulphide		A
2813.90000	Other		A
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	Ammonia, anhydrous or in aqueous solution		

2814.10000	Anhydrous ammonia		A
2814.20000	Ammonia in aqueous solution		A
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium		
	Sodium hydroxide (caustic soda):		
2815.11000	Solid		A
2815.12000	In aqueous solution (soda lye or liquid soda)		A
2815.20000	Potassium hydroxide (caustic potash)		A
2815.30000	Peroxides of sodium or potassium		A
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium		
2816.10000	Hydroxide and peroxide of magnesium		A
2816.40000	Oxides, hydroxides and peroxides, of strontium or barium		A
28.17			
2817.00000	Zinc oxide; zinc peroxide		A
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide		
2818.10	Artificial corundum, whether or not chemically defined		
281810.010	- Sized grains		A
281810.090	- Other		A
2818.20000	Aluminium oxide, other than artificial corundum		A
2818.30000	Aluminium hydroxide		A
28.19	Chromium oxides and hydroxides		
2819.10000	Chromium trioxide		A
2819.90000	Other		A
28.20	Manganese oxides		
2820.10000	Manganese dioxide		A
2820.90000	Other		A
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3		
2821.10	Iron oxides and hydroxides		
282110.010	- Iron oxides		A
282110.090	- Iron hydroxides		A
2821.20000	Earth colours		A
28.22			

2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides		
282200.010	- Cobalt oxides and commercial cobalt oxides		A
282200.090	- Cobalt hydroxides		A
28.23			
2823.00000	Titanium oxides		A
28.24	Lead oxides; red lead and orange lead		
2824.10000	Lead monoxide (litharge, massicot)		A
2824.90	Other		
282490.100	1 Red lead and orange lead		A
282490.900	2 Other		A
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides		
2825.10	Hydrazine and hydroxylamine and their inorganic salts		
282510.030	1 Hydrazine anhydride		A
	2 Other		
282510.050	- Hydrazine and its inorganic salts		A
282510.090	-Hydroxylamine and its inorganic salts		A
2825.20000	Lithium oxide and hydroxide		A
2825.30000	Vanadium oxides and hydroxides		A
2825.40000	Nickel oxides and hydroxides		A
2825.50000	Copper oxides and hydroxides		A
2825.60	Germanium oxides and zirconium dioxide		
282560.100	1 Germanium dioxide		A
282560.200	2 Other		A
2825.70000	Molybdenum oxides and hydroxides		A
2825.80	Antimony oxides		
282580.010	- Antimony trioxide, less than 199 yen/kg in value for customs duty		A
	- Other		
282580.021	-- Antimony trioxide, not less than 199 yen/kg in value for customs duty		A
282580.029	-- Other		A
2825.90	Other		
282590.100	1 Stannous oxide and stannic oxide		A

282590.200	2 Beryllium oxide		A
282590.900	3 Other		A
	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		
	Fluorides:		
2826.12000	Of aluminium		A
2826.19	Other		
282619.010	- Of ammonium or of sodium		A
282619.090	- Other		A
2826.30000	Sodium hexafluoroaluminate (synthetic cryolite)		A
2826.90	Other		
282690.100	1 Fluorosilicates of sodium or of potassium		A
	2 Other		
282690.910	-Potassium fluorotantalate		A
282690.990	- Other		A
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides		
2827.10000	Ammonium chloride		A
2827.20000	Calcium chloride		A
	Other chlorides:		
2827.31000	Of magnesium		A
2827.32000	Of aluminium		A
2827.35000	Of nickel		A
2827.39	Other		
282739.100	1 Of zinc		A
	2 Other		
282739.910	- Of iron		A
282739.920	- Of cobalt		A
282739.990	- Other		A
	Chloride oxides and chloride hydroxides:		
2827.41000	Of copper		A
2827.49	Other		

282749.100	1 Zirconium oxychloride		A
282749.900	2 Other		A
	Bromides and bromide oxides:		
2827.51000	Bromides of sodium or of potassium		A
2827.59	Other		
282759.100	- Ammonium bromide		A
282759.900	- Other		A
2827.60000	Iodides and iodide oxides		A
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites		
2828.10000	Commercial calcium hypochlorite and other calcium hypochlorites		A
2828.90000	Other		A
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates		
	Chlorates:		
2829.11000	Of sodium		A
2829.19000	Other		A
2829.90	Other		
282990.100	- Bromates		A
282990.900	- Other		A
28.30	Sulphides; polysulphides, whether or not chemically defined		
2830.10000	Sodium sulphides		A
2830.90000	Other		A
28.31	Dithionites and sulphoxylates		
2831.10000	Of sodium		A
2831.90000	Other		A
28.32	Sulphites; thiosulphates		
2832.10000	Sodium sulphites		A
2832.20000	Other sulphites		A
2832.30000	Thiosulphates		A
28.33	Sulphates; alums; peroxosulphates (persulphates)		
	Sodium sulphates:		
2833.11000	Disodium sulphate		A

2833.19000	Other		A
	Other sulphates:		
2833.21000	Of magnesium		A
2833.22000	Of aluminium		A
2833.24000	Of nickel		A
2833.25000	Of copper		A
2833.27000	Of barium		A
2833.29	Other		
283329.100	1 Of zinc		A
283329.900	2 Other		A
2833.30000	Alums		A
2833.40000	Peroxosulphates (persulphates)		A
28.34	Nitrites; nitrates		
2834.10000	Nitrites		A
	Nitrates:		
2834.21000	Of potassium		A
2834.29	Other		
	1 Calcium nitrate and Barium nitrate		
283429.100	- Calcium nitrate		A
283429.200	- Barium nitrate		A
283429.300	2 Other		A
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined		
2835.10000	Phosphinates (hypophosphites) and phosphonates (phosphites)		A
	Phosphates:		
2835.22000	Of mono- or disodium		A
2835.24000	Of potassium		A
2835.25000	Calcium hydrogenorthophosphate (“dicalcium phosphate”)		A
2835.26000	Other phosphates of calcium		A
2835.29000	Other		A
	Polyphosphates:		
2835.31000	Sodium triphosphate (sodium tripolyphosphate)		A

2835.39000	Other		A
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		
2836.20	Disodium carbonate		
283620.100	1 Soda ash		A
283620.200	2 Other		A
2836.30000	Sodium hydrogencarbonate (sodium bicarbonate)		A
2836.40	Potassium carbonates		
283640.010	- Dipotassium carbonate		A
283640.090	- Other		A
2836.50000	Calcium carbonate		A
2836.60000	Barium carbonate		A
	Other:		
2836.91000	Lithium carbonates		A
2836.92000	Strontium carbonate		A
2836.99000	Other		A
28.37	Cyanides, cyanide oxides and complex cyanides		
	Cyanides and cyanide oxides:		
2837.11000	Of sodium		A
2837.19000	Other		A
2837.20000	Complex cyanides		A
28.39	Silicates; commercial alkali metal silicates		
	Of sodium:		
2839.11000	Sodium metasilicates		A
2839.19000	Other		A
2839.90000	Other		A
28.40	Borates; peroxoborates (perborates)		
	Disodium tetraborate (refined borax):		
2840.11000	Anhydrous		A
2840.19000	Other		A
2840.20000	Other borates		A
2840.30000	Peroxoborates (perborates)		A

28.41	Salts of oxometallic or peroxometallic acids		
2841.30000	Sodium dichromate		A
2841.50000	Other chromates and dichromates; peroxochromates		A
	Manganites, manganates and permanganates:		
2841.61000	Potassium permanganate		A
2841.69000	Other		A
2841.70000	Molybdates		A
2841.80000	Tungstates (wolframates)		A
2841.90	Other		
284190.010	- Aluminates		A
284190.090	- Other		A
28.42	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides		
2842.10000	Double or complex silicates, including aluminosilicates whether or not chemically defined		A
2842.90	Other		
284290.010	- Fulminates, cyanates and thiocyanates		A
284290.090	- Other		A
	VI.- MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals		
2843.10000	Colloidal precious metals		A
	Silver compounds:		
2843.21000	Silver nitrate		A
2843.29000	Other		A
2843.30000	Gold compounds		A
2843.90000	Other compounds; amalgams		A
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products		
2844.10000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		A
2844.20000	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		A
2844.30000	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		A

	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
2844.41000	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds		A
2844.42000	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds		A
2844.43000	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds		A
2844.44000	Radioactive residues		A
2844.50000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors		A
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined		
2845.10000	Heavy water (deuterium oxide)		A
2845.20000	Boron enriched in boron-10 and its compounds		A
2845.30000	Lithium enriched in lithium-6 and its compounds		A
2845.40000	Helium-3		A
2845.90000	Other		A
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		
2846.10	Cerium compounds		
284610.010	- Cerium oxide		A
284610.090	- Other		A
2846.90	Other		
284690.210	- Yttrium oxide		A
284690.220	- Lanthanum oxide		A
284690.290	- Other		A
28.47			
2847.00000	Hydrogen peroxide, whether or not solidified with urea		A
28.49	Carbides, whether or not chemically defined		
2849.10000	Of calcium		A
2849.20	Of silicon		
284920.010	- Sized grains		A
284920.090	- Other		A
2849.90	Other		

284990.010	- Boron carbide, niobium carbide and tantalum carbide		A
284990.090	- Other		A
28.50			
2850.00000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49		A
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams		
2852.10	Chemically defined		
285210.100	1 Certified reference materials		A
	2 Inorganic compounds and articles thereof:		
285210.210	(1) Sulphates		A
285210.220	(2) 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		A
	(3) Other		
285210.291	- Mercury carbides		A
285210.299	- Other		A
	3 Organic compounds and articles thereof:		
	(1) Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
285210.911	A Tannins and their derivatives		A
285210.919	B Other		A
285210.920	(2) Albuminoidal substances and their derivatives, excluding albuminates and other albumin derivatives		A
285210.990	(3) Other		A
2852.90	Other		
	1 Inorganic compounds and articles thereof:		
285290.110	(1) Polysulphides		A
285290.190	(2) Other		A
	2 Organic compounds and articles thereof:		
285290.210	(1) Sultones and sultams		A
285290.290	(2) Other		A
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; 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		
2853.10000	Cyanogen chloride (chlorcyan)		A

2853.90000	Other		A
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	Acyclic hydrocarbons		
2901.10000	Saturated		A
	Unsaturated:		
2901.21000	Ethylene		A
2901.22000	Propene (propylene)		A
2901.23000	Butene (butylene) and isomers thereof		A
2901.24	Buta-1,3-diene and isoprene		
290124.010	1 Buta-1,3-diene		A
290124.020	2 Isoprene		A
2901.29000	Other		A
29.02	Cyclic hydrocarbons		
	Cyclanes, cyclenes and cycloterpenes:		
2902.11000	Cyclohexane		A
2902.19	Other		
290219.010	1 5-Ethylidene-2-norbornene		A
290219.090	2 Other		A
2902.20000	Benzene		A
2902.30000	Toluene		A
	Xylenes:		
2902.41000	o-Xylene		A
2902.42000	m-Xylene		A
2902.43000	p-Xylene		A
2902.44000	Mixed xylene isomers		A
2902.50000	Styrene		A
2902.60000	Ethylbenzene		A
2902.70000	Cumene		A
2902.90000	Other		A
29.03	Halogenated derivatives of hydrocarbons		
	Saturated chlorinated derivatives of acyclic hydrocarbons:		

2903.11000	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		A
2903.12000	Dichloromethane (methylene chloride)		A
2903.13000	Chloroform (trichloromethane)		A
2903.14000	Carbon tetrachloride		A
2903.15000	Ethylene dichloride (ISO) (1,2-dichloroethane)		A
2903.19	Other		
290319.010	- 1,1,1-Trichloroethane		A
290319.090	- Other		A
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21000	Vinyl chloride (chloroethylene)		A
2903.22000	Trichloroethylene		A
2903.23000	Tetrachloroethylene (perchloroethylene)		A
2903.29000	Other		A
	Saturated fluorinated derivatives of acyclic hydrocarbons:		
2903.41000	Trifluoromethane (HFC-23)		A
2903.42000	Difluoromethane (HFC-32)		A
2903.43	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)		
290343.010	- Fluoromethane (HFC-41)		A
290343.020	- 1,2-Difluoroethane (HFC-152)		A
	- 1,1-Difluoroethane (HFC-152a)		
290343.031	-- In spray containers		A
290343.039	-- Other		A
2903.44	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)		
290344.010	- Pentafluoroethane (HFC-125)		A
290344.020	- 1,1,1-Trifluoroethane (HFC-143a)		A
290344.030	- 1,1,2-Trifluoroethane (HFC-143)		A
2903.45	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)		
	- 1,1,1,2-Tetrafluoroethane (HFC-134a)		
290345.011	-- In spray containers		A
290345.019	-- Other		A
290345.020	- 1,1,2,2-Tetrafluoroethane (HFC-134)		A

2903.46	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)		
290346.010	- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea)		A
290346.020	- 1,1,1,2,2,3-Hexafluoropropane (HFC-236cb)		A
290346.030	- 1,1,1,2,3,3-Hexafluoropropane (HFC-236ea)		A
290346.040	- 1,1,1,3,3,3-Hexafluoropropane (HFC-236fa)		A
2903.47	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)		
290347.010	- 1,1,1,3,3-Pentafluoropropane (HFC-245fa)		A
290347.020	- 1,1,2,2,3-Pentafluoropropane (HFC-245ca)		A
2903.48	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)		
290348.010	- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc)		A
290348.020	- 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)		A
2903.49	Other		
290349.010	- Perfluoromethane (PFC-14)		A
290349.020	- Perfluoroethane (PFC-116)		A
290349.030	- Perfluoropropane (PFC-218)		A
290349.040	- Perfluorohexane (PFC-51-14)		A
290349.090	- Other		A
	Unsaturated fluorinated derivatives of acyclic hydrocarbons:		
2903.51	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)		
290351.010	- 2,3,3,3-Tetrafluoropropene (HFO-1234yf)		A
290351.020	- 1,3,3,3-Tetrafluoropropene (HFO-1234ze)		A
290351.030	- (Z)-1,1,1,4,4,4-Hexafluoro-2-butene (HFO-1336mzz)		A
2903.59000	Other		A
	Brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.61000	Methyl bromide (bromomethane)		A
2903.62000	Ethylene dibromide (ISO) (1,2-dibromoethane)		A
2903.69	Other		
290369.010	- Brominated derivatives		A
290369.020	- Iodinated derivatives		A
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		

2903.71000	Chlorodifluoromethane (HCFC-22)		A
2903.72000	Dichlorotrifluoroethanes (HCFC-123)		A
2903.73	Dichlorofluoroethanes (HCFC-141, 141b)		
290373.010	- 1,1-Dichloro-1-fluoroethane (HCFC-141b)		A
290373.090	- Other		A
2903.74	Chlorodifluoroethanes (HCFC-142, 142b)		
290374.010	- 1-Chloro-1,1-difluoro ethane (HCFC-142b)		A
290374.090	- Other		A
2903.75000	Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)		A
2903.76	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)		
290376.010	- Bromochlorodifluoromethane (Halon-1211)		A
290376.020	- Bromotrifluoromethane (Halon-1301)		A
290376.030	- Dibromotetrafluoroethanes (Halon-2402)		A
2903.77	Other, perhalogenated only with fluorine and chlorine		
290377.010	- Trichlorofluoromethane (CFC-11)		A
290377.020	- Dichlorodifluoromethane (CFC-12)		A
290377.030	- Chlorotrifluoromethane (CFC-13)		A
290377.040	- Pentachlorofluoroethane (CFC-111)		A
290377.050	- Tetrachlorodifluoroethanes (CFC-112)		A
290377.060	- Trichlorotrifluoroethanes (CFC-113)		A
290377.070	- Dichlorotetrafluoroethanes (CFC-114)		A
290377.080	- Chloropentafluoroethane (CFC-115)		A
290377.100	- Heptachlorofluoropropanes (CFC-211)		A
290377.110	- Hexachlorodifluoropropanes (CFC-212)		A
290377.120	- Pentachlorotrifluoropropanes (CFC-213)		A
290377.130	- Tetrachlorotetrafluoropropanes (CFC-214)		A
290377.140	- Trichloropentafluoropropanes (CFC-215)		A
290377.150	- Dichlorohexafluoropropanes (CFC-216)		A
290377.160	- Chloroheptafluoropropanes (CFC-217)		A
290377.990	- Other		A
2903.78000	Other perhalogenated derivatives		A

2903.79	Other		
290379.100	- Bromochloromethane		A
	- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and chlorine		
290379.210	-- Dichlorofluoromethane (HCFC-21)		A
290379.220	-- Chlorotetrafluoroethanes (HCFC-124)		A
290379.290	-- Other		A
	- Other		
290379.910	-- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and bromine		A
290379.990	-- Other		A
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81000	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		A
2903.82	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)		
290382.100	1 Chlordane		A
290382.200	2 Aldrin and heptachlor		A
2903.83000	Mirex (ISO)		A
2903.89	Other		
290389.020	- Dibromoethyldibromo cyclohexane and tetrabromo cyclooctane		A
290389.030	- Hexabromocyclododecanes (HBCDs)		A
	- Other		
290389.091	-- Perfluorocyclobutane (PFC-c318)		A
290389.099	-- Other		A
	Halogenated derivatives of aromatic hydrocarbons:		
2903.91000	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene		A
2903.92000	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)		A
2903.93000	Pentachlorobenzene (ISO)		A
2903.94000	Hexabromobiphenyls		A
2903.99	Other		
290399.100	- Pentabromoethyl benzene and decabromo diphenylethane		A
290399.900	- Other		A
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated		
2904.10000	Derivatives containing only sulpho groups, their salts and ethyl esters		A

2904.20	Derivatives containing only nitro or only nitroso groups		
290420.100	1 Nitromethane		A
290420.200	2 Other		A
	Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
2904.31000	Perfluorooctane sulphonic acid		A
2904.32000	Ammonium perfluorooctane sulphonate		A
2904.33000	Lithium perfluorooctane sulphonate		A
2904.34000	Potassium perfluorooctane sulphonate		A
2904.35000	Other salts of perfluorooctane sulphonic acid		A
2904.36000	Perfluorooctane sulphonyl fluoride		A
	Other:		
2904.91000	Trichloronitromethane (chloropicrin)		A
2904.99	Other		
290499.100	1 p-Nitrochlorobenzene		A
290499.900	2 Other		A
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Saturated monohydric alcohols:		
2905.11000	Methanol (methyl alcohol)		A
2905.12000	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A
2905.13000	Butan-1-ol (n-butyl alcohol)		A
2905.14000	Other butanols		A
2905.16	Octanol (octyl alcohol) and isomers thereof		
290516.100	1 2-Ethylhexyl alcohol (2-ethylhexan-1-ol)		A
290516.200	2 Other		A
2905.17000	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A
2905.19000	Other		A
	Unsaturated monohydric alcohols:		
2905.22000	Acyclic terpene alcohols		A
2905.29000	Other		A
	Diols:		

2905.31000	Ethylene glycol (ethanediol)		A
2905.32000	Propylene glycol (propane-1,2-diol)		A
2905.39	Other		
290539.100	1 1,6-Hexanediol		A
290539.900	2 Other		A
	Other polyhydric alcohols:		
2905.41000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A
2905.42000	Pentaerythritol		A
2905.43000	Mannitol		A
2905.44000	D-glucitol (sorbitol)		X
2905.45000	Glycerol		A
2905.49000	Other		A
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51000	Ethchlorvynol (INN)		A
2905.59	Other		
290559.010	- Dibromoneopentyl glycol (2,2-Dibromomethyl-1,3-propane-diol)		A
290559.090	- Other		A
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Cyclanic, cyclenic or cycloterpenic:		
2906.11000	Menthol	5.5%	B15
2906.12000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A
2906.13000	Sterols and inositols		A
2906.19	Other		
290619.100	1 Borneol and terpineols		A
290619.200	2 1,4-Cyclohexanedimethanol		A
290619.900	3 Other		A
	Aromatic:		
2906.21000	Benzyl alcohol		A
2906.29000	Other		A
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		

29.07	Phenols; phenol-alcohols		
	Monophenols:		
2907.11000	Phenol (hydroxybenzene) and its salts		A
2907.12000	Cresols and their salts		A
2907.13000	Octylphenol, nonylphenol and their isomers; salts thereof		A
2907.15000	Naphthols and their salts		A
2907.19	Other		
290719.100	1 Xylenols and their salts		A
	2 Other		
	(1) Mononuclear monophenols		
290719.911	A p-Tertiary-butylphenol		A
290719.919	B Other		A
290719.990	(2) Other		A
	Polyphenols; phenol-alcohols:		
2907.21000	Resorcinol and its salts		A
2907.22000	Hydroquinone (quinol) and its salts		A
2907.23000	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		A
2907.29000	Other		A
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols		
	Derivatives containing only halogen substituents and their salts:		
2908.11000	Pentachlorophenol (ISO)		A
2908.19	Other		
290819.100	1 Brominated derivatives		A
290819.900	2 Other		A
	Other:		
2908.91000	Dinoseb (ISO) and its salts		A
2908.92000	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts		A
2908.99000	Other		A
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		

29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11000	Diethyl ether		A
2909.19	Other		
290919.010	- Ethyl-tertiary-butyl ether certified in accordance with the provisions of the Cabinet Order for Enforcement of the Temporary Customs Tariff Measures Law (Cabinet Order No. 69 of 1960) as being produced from ethyl alcohol (ethanol) which is derived from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom)		A
	- Other		
290919.091	-- Fluorinated derivatives of saturated acyclic ethers		A
290919.099	-- Other		A
2909.20000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		A
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	1 Brominated derivatives		
290930.120	- Decabromodiphenyl ether		A
290930.190	- Other		A
290930.200	2 Other		A
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41000	2,2’-Oxydiethanol (diethylene glycol, digol)		A
2909.43000	Monobutyl ethers of ethylene glycol or of diethylene glycol		A
2909.44000	Other monoalkylethers of ethylene glycol or of diethylene glycol		A
2909.49	Other		
290949.010	- Triethylene glycol		A
290949.090	- Other		A
2909.50000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		A
2909.60	Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		
290960.010	- Acetal and hemiacetal peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		A
290960.090	- Other		A
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2910.10000	Oxirane (ethylene oxide)		A
2910.20000	Methyloxirane (propylene oxide)		A

2910.30000	1-Chloro-2,3-epoxypropane (epichlorohydrin)		A
2910.40000	Dieldrin (ISO, INN)		A
2910.50000	Endrin (ISO)		A
2910.90	Other		
291090.030	1 1,2-Epoxybunanes (1,2-butylene oxide)		A
291090.090	2 Other		A
29.11			
2911.00000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		A
	V.- ALDEHYDE-FUNCTION COMPOUNDS		
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde		
	Acyclic aldehydes without other oxygen function:		
2912.11000	Methanal (formaldehyde)		A
2912.12000	Ethanal (acetaldehyde)		A
2912.19000	Other		A
	Cyclic aldehydes without other oxygen function:		
2912.21000	Benzaldehyde		A
2912.29000	Other		A
	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)		A
2912.42000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		A
2912.49	Other		
291249.100	1 Aldehyde-alcohols		A
291249.900	2 Other		A
2912.50000	Cyclic polymers of aldehydes		A
2912.60000	Paraformaldehyde		A
29.13			
2913.00000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12		A
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Acyclic ketones without other oxygen function:		
2914.11000	Acetone		A

2914.12000	Butanone (methyl ethyl ketone)		A
2914.13000	4-Methylpentan-2-one (methyl isobutyl ketone)		A
2914.19000	Other		A
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22000	Cyclohexanone and methylcyclohexanones		A
2914.23000	Ionones and methylionones		A
2914.29	Other		
	1 Camphor		
291429.011	(1) Of a melting point less than 175 °C		A
291429.019	(2) Other		A
291429.090	2 Other		A
	Aromatic ketones without other oxygen function:		
2914.31000	Phenylacetone (phenylpropan-2-one)		A
2914.39000	Other		A
2914.40000	Ketone-alcohols and ketone-aldehydes		A
2914.50000	Ketone-phenols and ketones with other oxygen function		A
	Quinones:		
2914.61000	Anthraquinone		A
2914.62000	Coenzyme Q10 (ubidecarenone (INN))		A
2914.69000	Other		A
	Halogenated, sulphonated, nitrated or nitrosated derivatives:		
2914.71000	Chlordecone (ISO)		A
2914.79000	Other		A
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Formic acid, its salts and esters:		
2915.11000	Formic acid		A
2915.12000	Salts of formic acid		A
2915.13000	Esters of formic acid		A
	Acetic acid and its salts; acetic anhydride:		

2915.21000	Acetic acid		A
2915.24000	Acetic anhydride		A
2915.29	Other		
291529.010	- Sodium acetate		A
291529.090	- Other		A
	Esters of acetic acid:		
2915.31000	Ethyl acetate		A
2915.32000	Vinyl acetate		A
2915.33000	n-Butyl acetate		A
2915.36000	Dinoseb (ISO) acetate		A
2915.39	Other		
291539.100	1 Isobutyl acetate		A
	2 Other		
291539.910	- 2-Ethoxyethyl acetate		A
291539.990	- Other		A
2915.40000	Mono-, di- or trichloroacetic acids, their salts and esters		A
2915.50000	Propionic acid, its salts and esters		A
2915.60000	Butanoic acids, pentanoic acids, their salts and esters		A
2915.70	Palmitic acid, stearic acid, their salts and esters		
291570.010	1 Stearic acid		A
291570.020	2 Other		A
2915.90	Other		
	1 Capric acid, lauric acid and myristic acid; derivatives of capric acid, lauric acid, myristic acid, palmitic acid or stearic acid		
291590.011	- Capric acid, lauric acid and myristic acid		A
291590.019	- Other		A
	2 Other		
291590.091	- Perfluorooctanoic acids and their salts		A
291590.099	- Other		A
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		

2916.11000	Acrylic acid and its salts		A
2916.12000	Esters of acrylic acid		A
2916.13000	Methacrylic acid and its salts		A
2916.14000	Esters of methacrylic acid		A
2916.15000	Oleic, linoleic or linolenic acids, their salts and esters		A
2916.16000	Binapacryl (ISO)		A
2916.19000	Other		A
2916.20000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31000	Benzoic acid, its salts and esters		A
2916.32000	Benzoyl peroxide and benzoyl chloride		A
2916.34000	Phenylacetic acid and its salts		A
2916.39	Other		
291639.010	- Esters of phenylacetic acid		A
291639.090	- Other		A
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11000	Oxalic acid, its salts and esters		A
2917.12	Adipic acid, its salts and esters		
291712.010	- Adipic acid		A
291712.090	- Other		A
2917.13000	Azelaic acid, sebacic acid, their salts and esters		A
2917.14000	Maleic anhydride		A
2917.19000	Other		A
2917.20000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32000	Dioctyl orthophthalates		A
2917.33000	Dinonyl or didecyl orthophthalates		A
2917.34	Other esters of orthophthalic acid		
291734.010	- Dibutyl orthophthalates		A
291734.090	- Other		A

2917.35000	Phthalic anhydride		A
2917.36000	Terephthalic acid and its salts		A
2917.37000	Dimethyl terephthalate		A
2917.39	Other		
291739.030	1 Dimethyl 2,6-naphthalenedicarboxylate		A
	2 Other		
291739.020	- Tetrabromophthalic anhydride		A
	- Other		
291739.010	-- Phthalic acid and isophthalic acid		A
291739.090	-- Other		A
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11000	Lactic acid, its salts and esters		A
2918.12000	Tartaric acid		A
2918.13000	Salts and esters of tartaric acid		A
2918.14000	Citric acid		X
2918.15	Salts and esters of citric acid		
291815.010	1 Calcium citrate		X
291815.090	2 Other		A
2918.16000	Gluconic acid, its salts and esters		A
2918.17000	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)		A
2918.18000	Chlorobenzilate (ISO)		A
2918.19	Other		
291819.010	1 Cholic acid		A
291819.090	2 Other		A
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21000	Salicylic acid and its salts		A
2918.22000	O-Acetylsalicylic acid, its salts and esters		A
2918.23000	Other esters of salicylic acid and their salts		A

2918.29000	Other		A
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
291830.100	1 Dehydrocholic acid (3,7,12-triketocholanic acid)		A
291830.200	2 Other		A
	Other:		
2918.91000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		A
2918.99000	Other		A
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2919.10000	Tris(2,3-dibromopropyl) phosphate		A
2919.90	Other		
291990.100	- Tris(chloropropyl) phosphates		A
291990.900	- Other		A
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11000	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)		A
2920.19000	Other		A
	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.21000	Dimethyl phosphite		A
2920.22000	Diethyl phosphite		A
2920.23000	Trimethyl phosphite		A
2920.24000	Triethyl phosphite		A
2920.29000	Other		A
2920.30000	Endosulfan (ISO)		A
2920.90	Other		
	1 Carbonic esters and their derivatives		
292090.011	(1) Vinylene carbonate, fluoroethylene carbonate, ethyl methyl carbonate, propylene carbonate and diethyl carbonate		A
292090.019	(2) Other		A
292090.090	2 Other		A

	IX.- NITROGEN-FUNCTION COMPOUNDS		
29.21	Amine-function compounds		
	Acyclic monoamines and their derivatives; salts thereof:		
2921.11000	Methylamine, di- or trimethylamine and their salts		A
2921.12000	2-(N,N-Dimethylamino)ethylchloride hydrochloride		A
2921.13000	2-(N,N-Diethylamino)ethylchloride hydrochloride		A
2921.14000	2-(N,N-Diisopropylamino)ethylchloride hydrochloride		A
2921.19000	Other		A
	Acyclic polyamines and their derivatives; salts thereof:		
2921.21000	Ethylenediamine and its salts		A
2921.22000	Hexamethylenediamine and its salts		A
2921.29000	Other		A
2921.30000	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		A
	Aromatic monoamines and their derivatives; salts thereof:		
2921.41	Aniline and its salts		
292141.010	1 Aniline		A
292141.020	2 Salts of aniline		A
2921.42000	Aniline derivatives and their salts		A
2921.43000	Toluidines and their derivatives; salts thereof		A
2921.44000	Diphenylamine and its derivatives; salts thereof		A
2921.45000	1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β-naphthylamine) and their derivatives; salts thereof		A
2921.46000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		A
2921.49000	Other		A
	Aromatic polyamines and their derivatives; salts thereof:		
2921.51	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		
292151.100	1 m-Phenylenediamine		A
292151.900	2 Other		A
2921.59000	Other		A
29.22	Oxygen-function amino-compounds		
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		

2922.11000	Monoethanolamine and its salts		A
2922.12000	Diethanolamine and its salts		A
2922.14000	Dextropropoxyphene (INN) and its salts		A
2922.15000	Triethanolamine		A
2922.16000	Diethanolammonium perfluorooctane sulphonate		A
2922.17	Methyldiethanolamine and ethyldiethanolamine		
292217.010	- Methyldiethanolamine		A
292217.020	- Ethyldiethanolamine		A
2922.18000	2-(N,N-Diisopropylamino)ethanol		A
2922.19	Other		
292219.020	1 Amino-alcohols		A
	2 Other		
292219.091	- Salts of triethanolamine		A
292219.099	- Other		A
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21000	Aminohydroxynaphthalenesulphonic acids and their salts		A
2922.29000	Other		A
	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A
2922.39000	Other		A
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41000	Lysine and its esters; salts thereof		A
2922.42	Glutamic acid and its salts		
292242.100	1 Sodium glutamates	6.5%	B5
292242.200	2 Other		A
2922.43000	Anthranilic acid and its salts		A
2922.44000	Tilidine (INN) and its salts		A
2922.49000	Other		A
2922.50000	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined		

2923.10000	Choline and its salts		A
2923.20000	Lecithins and other phosphoaminolipids		A
2923.30000	Tetraethylammonium perfluorooctane sulphonate		A
2923.40000	Didecyldimethylammonium perfluorooctane sulphonate		A
2923.90	Other		
292390.100	1 1-Adamantyl trimethylammonium hydroxide (ADAH) and tetraethylammonium hydroxide (TEAH)		A
292390.200	2 Cyclohexyl (ethyl) (dimethyl) ammonium bromide and cyclohexyl (ethyl) (dimethyl) ammonium hydroxide		A
292390.900	3 Other		A
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid		
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11000	Meprobamate (INN)		A
2924.12000	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		A
2924.19	Other		
292419.020	1 2-Acrylamide-2-methylpropane sulphonic acid and oxamide		A
292419.029	2 Other		A
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21000	Ureines and their derivatives; salts thereof		A
2924.23000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		A
2924.24000	Ethinamate (INN)		A
2924.25000	Alachlor (ISO)		A
2924.29	Other		
292429.010	- Aspartame (INN)		A
292429.090	- Other		A
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds		
	Imides and their derivatives; salts thereof:		
2925.11000	Saccharin and its salts		A
2925.12000	Glutethimide (INN)		A
2925.19000	Other		A
	Imines and their derivatives; salts thereof:		
2925.21000	Chlordimeform (ISO)		A
2925.29	Other		

292529.100	1 Chlorhexidine and its salts		A
292529.900	2 Other		A
29.26	Nitrile-function compounds		
2926.10000	Acrylonitrile		A
2926.20000	1-Cyanoguanidine (dicyandiamide)		A
2926.30000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)		A
2926.40000	Alpha-Phenylacetoacetonitrile		A
2926.90000	Other		A
29.27			
2927.00000	Diazo-, azo- or azoxy-compounds		A
29.28			
2928.00000	Organic derivatives of hydrazine or of hydroxylamine		A
29.29	Compounds with other nitrogen function		
2929.10	Isocyanates		
292910.020	- Diphenylmethandiisocyanate		A
292910.010	- Toluenediisocyanate (Tolylenediisocyanate)		A
292910.090	- Other		A
2929.90000	Other		A
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	Organo-sulphur compounds		
2930.10000	2-(N,N-Dimethylamino)ethanethiol		A
2930.20000	Thiocarbamates and dithiocarbamates		A
2930.30000	Thiuram mono-, di- or tetrasulphides		A
2930.40000	Methionine		A
2930.60000	2-(N,N-Diethylamino)ethanethiol		A
2930.70000	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))		A
2930.80000	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)		A
2930.90	Other		
293090.100	1 Dithiocarbonates (xanthates)		A
	2 Other		

293090.910	- Phorate (ISO)		A
293090.990	- Other		A
29.31	Other organo-inorganic compounds		
2931.10000	Tetramethyl lead and tetraethyl lead		A
2931.20000	Tributyltin compounds		A
	Non-halogenated organo-phosphorous derivatives:		
2931.41000	Dimethyl methylphosphonate		A
2931.42000	Dimethyl propylphosphonate		A
2931.43000	Diethyl ethylphosphonate		A
2931.44000	Methylphosphonic acid		A
2931.45000	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1: 1)		A
2931.46000	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide		A
2931.47000	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate		A
2931.48000	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide		A
2931.49	Other		
293149.010	- Sodium 3-(trihydroxysilyl)propyl methylphosphonate		A
293149.020	- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate		A
293149.090	- Other		A
	Halogenated organo-phosphorous derivatives:		
2931.51000	Methylphosphonic dichloride		A
2931.52000	Propylphosphonic dichloride		A
2931.53000	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate		A
2931.54000	Trichlorfon (ISO)		A
2931.59000	Other		A
2931.90000	Other		A
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only		
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11000	Tetrahydrofuran		A
2932.12000	2-Furaldehyde (furfuraldehyde)		A
2932.13000	Furfuryl alcohol and tetrahydrofurfuryl alcohol		A
2932.14000	Sucralose		A

2932.19000	Other		A
2932.20	Lactones:		
293220.010	1 Coumarin, methylcoumarins and ethylcoumarins		A
293220.020	2 Santonin		A
293220.030	3 Crystal violet lactone		A
293220.090	4 Other		A
	Other:		
2932.91000	Isosafrole		A
2932.92000	1-(1,3-Benzodioxol-5-yl)propan-2-one		A
2932.93000	Piperonal		A
2932.94000	Safrole		A
2932.95000	Tetrahydrocannabinols (all isomers)		A
2932.96000	Carbofuran (ISO)		A
2932.99000	Other		A
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only		
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11000	Phenazone (antipyrin) and its derivatives		A
2933.19000	Other		A
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21	Hydantoin and its derivatives		
293321.100	- 3-Bromo-1-chloro-5-dimethylhydantoin		A
293321.900	- Other		A
2933.29000	Other		A
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31000	Pyridine and its salts		A
2933.32000	Piperidine and its salts		A
2933.33000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof		A
2933.34000	Other fentanyls and their derivatives		A
2933.35000	3-Quinuclidinol		A

2933.36000	4-Anilino-N-phenethylpiperidine (ANPP)		A
2933.37000	N-Phenethyl-4-piperidone (NPP)		A
2933.39	Other		
293339.110	1 Picoline and O, O-Diethyl-O-3, 5, 6-trichloro-2-pyridyl-phosphorothioate (chloropyriphos)		A
293339.120	2 1,1,3,5-Tetramethylpiperidine-1-ium hydroxide		A
293339.220	3 Other		A
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41000	Levorphanol (INN) and its salts		A
2933.49	Other		
293349.100	1 Dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide		A
293349.900	2 Other		A
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52000	Malonylurea (barbituric acid) and its salts		A
2933.53000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		A
2933.54000	Other derivatives of malonylurea (barbituric acid); salts thereof		A
2933.55000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		A
2933.59	Other		
293359.100	1 1, 3-Dimethyl-2, 6-dioxo-4-amino-5-formylaminopyrimidine		A
293359.300	2 1,4-Diazabicyclo [2,2,2] octane (triethylenediamine)		A
293359.400	3 Other		A
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61000	Melamine		A
2933.69000	Other		A
	Lactams:		
2933.71000	6-Hexanelactam (epsilon-caprolactam)		A
2933.72000	Clobazam (INN) and methyprylon (INN)		A
2933.79000	Other lactams		A
	Other		
2933.91000	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),		A

	nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
2933.92000	Azinphos-methyl (ISO)		A
2933.99	Other		
293399.010	1 Hydralazine hydrochloride		A
293399.090	2 Other		A
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds		
2934.10000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure		A
2934.20000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		A
2934.30000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		A
	Other:		
2934.91000	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		A
2934.92000	Other fentanyls and their derivatives		A
2934.99	Other		
293499.010	1 Sultones and sultams		A
	2 Other		
293499.091	- Acesulfame potassium (INN)		A
293499.092	- Lithium bis (oxalate) borate		A
293499.099	- Other		A
29.35	Sulphonamides		
2935.10000	N-Methylperfluorooctane sulphonamide		A
2935.20000	N-Ethylperfluorooctane sulphonamide		A
2935.30000	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide		A
2935.40000	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide		A
2935.50000	Other perfluorooctane sulphonamides		A
2935.90000	Other		A
	XI.- PROVITAMINS, VITAMINS AND HORMONES		
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent		
	Vitamins and their derivatives, unmixed:		

2936.21000	Vitamins A and their derivatives		A
2936.22000	Vitamin B1 and its derivatives		A
2936.23000	Vitamin B2 and its derivatives		A
2936.24000	D- or DL-Pantothenic acid (Vitamin B5) and its derivatives		A
2936.25000	Vitamin B6 and its derivatives		A
2936.26000	Vitamin B12 and its derivatives		A
2936.27000	Vitamin C and its derivatives		A
2936.28000	Vitamin E and its derivatives		A
2936.29000	Other vitamins and their derivatives		A
2936.90000	Other, including natural concentrates		A
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11000	Somatotropin, its derivatives and structural analogues		A
2937.12000	Insulin and its salts		A
2937.19000	Other		A
	Steroidal hormones, their derivatives and structural analogues:		
2937.21000	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		A
2937.22000	Halogenated derivatives of corticosteroidal hormones		A
2937.23000	Oestrogens and progestogens		A
2937.29000	Other		A
2937.50000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		A
2937.90000	Other		A
	XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2938.10000	Rutoside (rutin) and its derivatives		A
2938.90000	Other		A
29.39	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
	Alkaloids of opium and their derivatives; salts thereof:		

2939.11000	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		A
2939.19000	Other		A
2939.20000	Alkaloids of cinchona and their derivatives; salts thereof		A
2939.30000	Caffeine and its salts		A
	Alkaloids of ephedra and their derivatives; salts thereof:		
2939.41000	Ephedrine and its salts		A
2939.42000	Pseudoephedrine (INN) and its salts		A
2939.43000	Cathine (INN) and its salts		A
2939.44000	Norephedrine and its salts		A
2939.45000	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts		A
2939.49	Other		
293949.010	- Esters and derivatives of levometamfetamine, metamfetamine (INN) and metamfetamine racemate		A
293949.090	- Other		A
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51000	Fenetylline (INN) and its salts		A
2939.59000	Other		A
	Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61000	Ergometrine (INN) and its salts		A
2939.62000	Ergotamine (INN) and its salts		A
2939.63000	Lysergic acid and its salts		A
2939.69000	Other		A
	Other, of vegetal origin:		
2939.72000	Cocaine, ecgonine; salts, esters and other derivatives thereof		A
2939.79000	Other		A
2939.80000	Other		A
	XIII.- OTHER ORGANIC COMPOUNDS		
29.40			
2940.00	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		
294000.010	1 Sugar ethers and sugar esters, and their salts		A

294000.090	2 Other		A
29.41	Antibiotics		
2941.10000	Penicillins and their derivatives with a penicillanic acid structure; salts thereof		A
2941.20000	Streptomycins and their derivatives; salts thereof		A
2941.30000	Tetracyclines and their derivatives; salts thereof		A
2941.40000	Chloramphenicol and its derivatives; salts thereof		A
2941.50000	Erythromycin and its derivatives; salts thereof		A
2941.90000	Other		A
29.42			
2942.00000	Other organic compounds		A
30.01	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		
3001.20000	Extracts of glands or other organs or of their secretions		A
3001.90	Other		
300190.010	- Toad-cake; bones, organs and other human tissue for grafting		A
300190.020	- Heparin and its salts		A
300190.090	- Other		A
30.02	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; cell cultures, whether or not modified		
	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:		
3002.12	Antisera and other blood fractions		
300212.100	- Antisera		A
300212.200	- Haemoglobin, blood globulins and serum globulins		A
300212.300	- Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin, put up in forms or packings for retail sale		A
	- Other		
300212.910	-- Obtained from antisera, containing beta globulins or gamma globulins		A
300212.990	-- Other		A
3002.13000	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale		A
3002.14000	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale		A
3002.15000	Immunological products, put up in measured doses or in forms or packings for retail sale		A

	Vaccines, toxins, cultures of micro-organisms (excluding yeast) and similar products:		
3002.41000	Vaccines for human medicine		A
3002.42000	Vaccines for veterinary medicine		A
3002.49000	Other		A
	Cell cultures, whether or not modified:		
3002.51000	Cell therapy products		A
3002.59000	Other		A
3002.90000	Other		A
30.03	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		
3003.10000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		A
3003.20000	Other, containing antibiotics		A
	Other, containing hormones or other products of heading 29.37:		
3003.31000	Containing insulin		A
3003.39000	Other		A
	Other, containing alkaloids or derivatives thereof:		
3003.41000	Containing ephedrine or its salts		A
3003.42000	Containing pseudoephedrine (INN) or its salts		A
3003.43000	Containing norephedrine or its salts		A
3003.49000	Other		A
3003.60000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		A
3003.90000	Other		A
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale		
3004.10000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		A
3004.20000	Other, containing antibiotics		A
	Other, containing hormones or other products of heading 29.37:		
3004.31000	Containing insulin		A
3004.32000	Containing corticosteroid hormones, their derivatives or structural analogues		A
3004.39000	Other		A
	Other, containing alkaloids or derivatives thereof:		
3004.41000	Containing ephedrine or its salts		A

3004.42000	Containing pseudoephedrine (INN) or its salts		A
3004.43000	Containing norephedrine or its salts		A
3004.49	Other		
300449.010	- Put up in forms or packings for retail sale		A
300449.090	- Other		A
3004.50000	Other, containing vitamins or other products of heading 29.36		A
3004.60000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		A
3004.90	Other		
300490.010	- Of narcotics, of cannabis or of awakening-amines		A
	- Other		
300490.021	-- Put up in forms or packings for retail sale		A
300490.029	-- Other		A
30.05	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		
3005.10	Adhesive dressings and other articles having an adhesive layer		
300510.010	- Plasters		A
300510.090	- Other		A
3005.90000	Other		A
30.06	Pharmaceutical goods specified in Note 4 to this Chapter		
3006.10	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		
	1 Sterile surgical catgut, similar sterile suture materials; sterile laminaria and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:		
300610.110	- Sterile surgical catgut and similar sterile suture materials; sterile laminaria and sterile laminaria tents		A
300610.190	- Other		A
	2 Other		
300610.910	(1) Plates, sheets, film, foil and strip, of plastics		A
	(2) Knitted or crocheted		
300610.991	- Containing by weight 5% or more of rubber thread		A
300610.999	- Other		A
3006.30000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient		A

3006.40	Dental cements and other dental fillings; bone reconstruction cements		
300640.010	- Dental cements and other dental fillings		A
300640.090	- Bone reconstruction cements		A
3006.50000	First-aid boxes and kits		A
3006.60000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		A
3006.70000	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		A
	Other:		
3006.91	Appliances identifiable for ostomy use		
300691.010	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics		A
300691.090	- Other		A
3006.92000	Waste pharmaceuticals		A
3006.93000	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses		A
31.01			
3101.00000	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		A
31.02	Mineral or chemical fertilisers, nitrogenous		
3102.10000	Urea, whether or not in aqueous solution		A
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21000	Ammonium sulphate		A
3102.29000	Other		A
3102.30000	Ammonium nitrate, whether or not in aqueous solution		A
3102.40000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		A
3102.50000	Sodium nitrate		A
3102.60000	Double salts and mixtures of calcium nitrate and ammonium nitrate		A
3102.80000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		A
3102.90000	Other, including mixtures not specified in the foregoing subheadings		A
31.03	Mineral or chemical fertilisers, phosphatic		
	Superphosphates:		
3103.11000	Containing by weight 35% or more of diphosphorus pentaoxide (P2O5)		A
3103.19000	Other		A
3103.90000	Other		A

31.04	Mineral or chemical fertilisers, potassic		
3104.20000	Potassium chloride		A
3104.30	Potassium sulphate		
310430.010	- Containing more than 52% of Potassium evaluated as K2O on the dry weight		A
310430.090	- Other		A
3104.90000	Other		A
31.05	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		
3105.10000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		A
3105.20000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		A
3105.30000	Diammonium hydrogenorthophosphate (diammonium phosphate)		A
3105.40000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		A
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51000	Containing nitrates and phosphates		A
3105.59000	Other		A
3105.60000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		A
3105.90000	Other		A
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
3201.10000	Quebracho extract		A
3201.20000	Wattle extract		A
3201.90	Other		
320190.100	1 Tannins and their derivatives		A
320190.200	2 Other		A
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning		
3202.10000	Synthetic organic tanning substances		A
3202.90000	Other		A
32.03			
3203.00	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		
320300.100	- Natural indigo and butter dyes		A

	- Other		
320300.210	-- Colouring matter of vegetable origin		A
320300.290	-- Colouring matter of animal origin		A
32.04	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		
	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11000	Disperse dyes and preparations based thereon		A
3204.12	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		
320412.010	- Acid dyes, whether or not premetallised, and preparations based thereon		A
320412.090	- Other		A
3204.13000	Basic dyes and preparations based thereon		A
3204.14000	Direct dyes and preparations based thereon		A
3204.15000	Vat dyes (including those usable in that state as pigments) and preparations based thereon		A
3204.16000	Reactive dyes and preparations based thereon		A
3204.17	Pigments and preparations based thereon		
320417.010	- Pigment		A
320417.090	- Other		A
3204.18000	Carotenoid colouring matters and preparations based thereon		A
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		
320419.020	- Solvent dyes		A
320419.090	- Other		A
3204.20000	Synthetic organic products of a kind used as fluorescent brightening agents		A
3204.90000	Other		A
32.05			
3205.00000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		A
32.06	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		
	Pigments and preparations based on titanium dioxide:		
3206.11000	Containing 80% or more by weight of titanium dioxide calculated on the dry matter		A
3206.19000	Other		A
3206.20000	Pigments and preparations based on chromium compounds		A

	Other colouring matter and other preparations:		
3206.41	Ultramarine and preparations based thereon		
320641.010	1 Ultramarine blue		A
320641.090	2 Other		A
3206.42	Lithopone and other pigments and preparations based on zinc sulphide		
320642.010	1 Lithopone		A
320642.090	2 Other		A
3206.49	Other		
320649.100	1 Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)		A
320649.900	2 Other		A
3206.50000	Inorganic products of a kind used as luminophores		A
32.07	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		
3207.10000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations		A
3207.20000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		A
3207.30000	Liquid lustres and similar preparations		A
3207.40000	Glass frit and other glass, in the form of powder, granules or flakes		A
32.08	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		
3208.10000	Based on polyesters		A
3208.20000	Based on acrylic or vinyl polymers		A
3208.90	Other		
320890.020	- Coatings containing synthetic resin		A
320890.090	- Other		A
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		
3209.10000	Based on acrylic or vinyl polymers		A
3209.90000	Other		A
32.10			
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		
321000.010	1 Bituminous coatings		A
321000.020	2 Other		A

32.11			
3211.00000	Prepared driers		A
32.12	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		
3212.10000	Stamping foils		A
3212.90	Other		
321290.010	1 Pearl essence		A
321290.020	2 Other		A
32.13	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		
3213.10000	Colours in sets		A
3213.90000	Other		A
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like		
3214.10000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		A
3214.90000	Other		A
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid		
	Printing ink:		
3215.11000	Black		A
3215.19000	Other		A
3215.90000	Other		A
33.01	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		
	Essential oils of citrus fruit:		
3301.12000	Of orange		A
3301.13000	Of lemon		A
3301.19	Other		
330119.100	1 Of bergamot		A
	2 Other		
330119.210	- Of lime		A
330119.290	- Other		A
	Essential oils other than those of citrus fruit:		

3301.24000	Of peppermint (*Mentha piperita*)		A
3301.25	Of other mints		
	1 Peppermint oil obtained from *Mentha arvensis*		
330125.011	(1) Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A
330125.019	(2) Other	9.0%	B15
330125.020	2 Other peppermint oils		A
330125.030	3 Other		A
3301.29	Other		
330129.100	1 Bay leaf oil, cananga oil, cassia oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, star-anise oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, ylang-ylang oil, cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil, gyusho oil lemongrass oil and patchouli oil		A
330129.200	2 Ho oil		A
	3 Of geranium or of vetiver		
330129.310	- Of geranium		A
330129.320	- Of vetiver		A
330129.400	4 Of lavender or of lavandin		A
	5 Other		
330129.910	- Of jasmin		A
330129.990	- Other		A
3301.30000	Resinoids		A
3301.90000	Other		A
33.02	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		
3302.10	Of a kind used in the food or drink industries		
330210.100	1 Of an alcoholic strength by volume of 10% vol or higher		A
	2 Other		
330210.210	- Of a kind used in the food industries		A
330210.290	- Other		A
3302.90000	Other		A
33.03			
3303.00000	Perfumes and toilet waters		A

33.04	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		
3304.10000	Lip make-up preparations		A
3304.20000	Eye make-up preparations		A
3304.30000	Manicure or pedicure preparations		A
	Other:		
3304.91000	Powders, whether or not compressed		A
3304.99	Other		
330499.010	- Creams and other preparations with a basis of oil, fat or wax		A
330499.090	- Other		A
33.05	Preparations for use on the hair		
3305.10000	Shampoos		A
3305.20000	Preparations for permanent waving or straightening		A
3305.30000	Hair lacquers		A
3305.90000	Other		A
33.06	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		
3306.10000	Dentifrices		A
3306.20000	Yarn used to clean between the teeth (dental floss)		A
3306.90000	Other		A
33.07	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		
3307.10000	Pre-shave, shaving or after-shave preparations		A
3307.20000	Personal deodorants and antiperspirants		A
3307.30000	Perfumed bath salts and other bath preparations		A
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41000	“Agarbatti” and other odoriferous preparations which operate by burning		A
3307.49000	Other		A
3307.90000	Other		A
34.01	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		

	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.11000	For toilet use (including medicated products)		A
3401.19	Other		
340119.010	1 Soap and organic surface-active products and preparations		A
340119.020	2 Other		A
3401.20	Soap in other forms		
340120.010	1 For toilet use (including medicated soap)		A
340120.020	2 Other		A
3401.30000	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		A
34.02	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		
	Anionic organic surface-active agents, whether or not put up for retail sale:		
3402.31000	Linear alkylbenzene sulphonic acids and their salts		A
3402.39000	Other		A
	Other organic surface-active agents, whether or not put up for retail sale:		
3402.41000	Cationic		A
3402.42000	Non-ionic		A
3402.49000	Other		A
3402.50	Preparations put up for retail sale		
340250.010	1 Surface-active preparations		A
340250.090	2 Other		A
3402.90	Other		
340290.010	1 Surface-active preparations		A
340290.090	2 Other		A
34.03	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		
	Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11000	Preparations for the treatment of textile materials, leather, furskins or other materials		A
3403.19	Other		

340319.091	- Containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state		A
340319.099	- Other		A
	Other:		
3403.91000	Preparations for the treatment of textile materials, leather, furskins or other materials		A
3403.99000	Other		A
34.04	Artificial waxes and prepared waxes		
3404.20000	Of poly(oxyethylene) (polyethylene glycol)		A
3404.90	Other		
340490.010	- Of chemically modified lignite		A
340490.090	- Other		A
34.05	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		
3405.10000	Polishes, creams and similar preparations for footwear or leather		A
3405.20000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		A
3405.30000	Polishes and similar preparations for coachwork, other than metal polishes		A
3405.40000	Scouring pastes and powders and other scouring preparations		A
3405.90000	Other		A
34.06			
3406.00000	Candles, tapers and the like		A
34.07			
3407.00000	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)		A
35.01	Casein, caseinates and other casein derivatives; casein glues		
3501.10000	Casein		A
3501.90000	Other		A
35.02	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		
	Egg albumin:		
3502.11000	Dried		X
3502.19000	Other		X
3502.20000	Milk albumin, including concentrates of two or more whey proteins		A

3502.90000	Other		A
35.03			
3503.00	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		
350300.090	1 Gelatin for photographic use and gelatin derivatives		X
350300.020	2 Fish glues and isinglass		A
	3 Other		
350300.011	- Gelatin		X
350300.012	- Glues		X
35.04			
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
350400.010	1 Peptones and their derivatives; hide powder		A
	2 Other		
350400.021	- Vegetable proteins and their derivatives		A
350400.029	- Other		A
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches		
3505.10	Dextrins and other modified starches		
350510.100	1 Esterified starches and other starch derivatives		X
350510.200	2 Other		X
3505.20000	Glues		X
35.06	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		
3506.10000	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		A
	Other:		
3506.91000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber		A
3506.99000	Other		A
35.07	Enzymes; prepared enzymes not elsewhere specified or included		
3507.10000	Rennet and concentrates thereof		A
3507.90000	Other		A
36.01			

3601.00000	Propellent powders		A
36.02			
3602.00000	Prepared explosives, other than propellent powders		A
36.03	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators		
3603.10000	Safety fuses		A
3603.20000	Detonating cords		A
3603.30000	Percussion caps		A
3603.40000	Detonating caps		A
3603.50	Igniters		
360350.100	1 Used in manufacturing parts of the motor vehicles prescribed by a Cabinet Order		A
360350.200	2 Other		A
3603.60000	Electric detonators		A
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
3604.10	Fireworks		
360410.010	- For toy		A
360410.090	- Other		A
3604.90000	Other		A
36.05			
3605.00000	Matches, other than pyrotechnic articles of heading 36.04		A
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter		
3606.10000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3		A
3606.90000	Other		A
37.01	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		
3701.10	For X-ray		
370110.010	- Not for fluorography film		A
370110.090	- Other		A
3701.20000	Instant print film		A
3701.30	Other plates and film, with any side exceeding 255 mm		
	- For graphic art		
370130.031	-- Plates		A

370130.039	-- Film		A
370130.090	- Other		A
	Other:		
3701.91000	For colour photography (polychrome)		A
3701.99000	Other		A
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
3702.10000	For X-ray		A
	Other film, without perforations, of a width not exceeding 105 mm:		
3702.31000	For colour photography (polychrome)		A
3702.32000	Other, with silver halide emulsion		A
3702.39000	Other		A
	Other film, without perforations, of a width exceeding 105 mm:		
3702.41000	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		A
3702.42000	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		A
3702.43000	Of a width exceeding 610 mm and of a length not exceeding 200 m		A
3702.44000	Of a width exceeding 105 mm but not exceeding 610 mm		A
	Other film, for colour photography (polychrome):		
3702.52000	Of a width not exceeding 16 mm		A
3702.53000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		A
3702.54000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides		A
3702.55000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		A
3702.56000	Of a width exceeding 35 mm		A
	Other:		
3702.96000	Of a width not exceeding 35 mm and of a length not exceeding 30 m		A
3702.97000	Of a width not exceeding 35 mm and of a length exceeding 30 m		A
3702.98000	Of a width exceeding 35 mm		A
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed		
3703.10	In rolls of a width exceeding 610 mm		
370310.010	1 Colour photographic paper		A
370310.090	2 Other		A

3703.20000	Other, for colour photography (polychrome)		A
3703.90000	Other		A
37.04			
3704.00000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		A
37.05			
3705.00000	Photographic plates and film, exposed and developed, other than cinematographic film		A
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track		
3706.10000	Of a width of 35 mm or more		A
3706.90000	Other		A
37.07	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		
3707.10000	Sensitising emulsions		A
3707.90000	Other		A
38.01	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		
3801.10000	Artificial graphite		A
3801.20000	Colloidal or semi-colloidal graphite		A
3801.30000	Carbonaceous pastes for electrodes and similar pastes for furnace linings		A
3801.90000	Other		A
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black		
3802.10000	Activated carbon		A
3802.90000	Other		A
38.03			
3803.00000	Tall oil, whether or not refined		A
38.04			
3804.00000	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		A
38.05	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 α-terpineol as the main constituent		
3805.10000	Gum, wood or sulphate turpentine oils		A
3805.90	Other		
380590.100	1 Pine oil		A

380590.900	2 Other		A
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		
3806.10000	Rosin and resin acids		A
3806.20000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		A
3806.30000	Ester gums		A
3806.90000	Other		A
38.07			
3807.00000	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		A
38.08	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)		
	Goods specified in Subheading Note 1 to this Chapter:		
3808.52000	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g		A
3808.59000	Other		A
	Goods specified in Subheading Note 2 to this Chapter:		
3808.61000	In packings of a net weight content not exceeding 300 g		A
3808.62000	In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg		A
3808.69000	Other		A
	Other:		
3808.91	Insecticides		
380891.010	- Agricultural chemicals		A
	- Other		
380891.091	-- Put up in forms or packings for retail sale		A
380891.099	-- Other		A
3808.92	Fungicides		
380892.010	- Agricultural chemicals		A
	- Other		
380892.091	-- Put up in forms or packings for retail sale		A
380892.099	-- Other		A
3808.93	Herbicides, anti-sprouting products and plant-growth regulators		
380893.010	- Agricultural chemicals		A
	- Other		

380893.091	-- Put up in forms or packings for retail sale		A
380893.099	-- Other		A
3808.94000	Disinfectants		A
3808.99000	Other		A
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		
3809.10000	With a basis of amylaceous substances		A
	Other:		
3809.91	Of a kind used in the textile or like industries		
380991.010	- Prepared glazings and dressings		A
380991.090	- Other		A
3809.92000	Of a kind used in the paper or like industries		A
3809.93000	Of a kind used in the leather or like industries		A
38.10	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		
3810.10000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		A
3810.90000	Other		A
38.11	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		
	Anti-knock preparations:		
3811.11000	Based on lead compounds		A
3811.19000	Other		A
	Additives for lubricating oils:		
3811.21000	Containing petroleum oils or oils obtained from bituminous minerals		A
3811.29000	Other		A
3811.90	Other		
381190.010	- For fuel oil		A
381190.090	- Other		A
38.12	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		
3812.10000	Prepared rubber accelerators		A
3812.20000	Compound plasticisers for rubber or plastics		A

	Anti-oxidising preparations and other compound stabilizers for rubber or plastics:		
3812.31	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)		
381231.100	1 Rubber anti-oxidants		A
381231.900	2 Other		A
3812.39	Other		
381239.100	1 Rubber anti-oxidants		A
381239.900	2 Other		A
38.13			
3813.00000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		A
38.14			
3814.00000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		A
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		
	Supported catalysts:		
3815.11000	With nickel or nickel compounds as the active substance		A
3815.12	With precious metal or precious metal compounds as the active substance		
381512.100	1 Platinum catalysts		A
	2 Other		
381512.210	(1) For purification of the exhaust gas of motor vehicles		A
381512.220	(2) Other		A
3815.19	Other		
381519.100	1 Iron catalysts		A
	2 Other		
381519.210	- Silica-alumina catalysts		A
381519.290	- Other		A
3815.90	Other		
381590.100	1 Iron catalysts and platinum catalysts		A
381590.200	2 Silica-alumina catalysts		A
	3 Other		
381590.310	- Catalysts		A
381590.390	- Other		A
38.16			

3816.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01		
381600.020	1 Dolomite ramming mix		A
	2 Other		
381600.010	- Refractory cements and mortars		A
381600.090	- Other		A
38.17			
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02		
381700.100	1 Mixed alkylbenzenes		A
381700.200	2 Mixed alkylnaphthalenes		A
38.18			
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		
381800.010	1 Silicon doped for use in electronics, in the form of discs, wafers or similar forms		A
381800.020	2 Other		A
38.19			
3819.00000	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		A
38.20			
3820.00000	Anti-freezing preparations and prepared de-icing fluids		A
38.21			
3821.00000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells		A
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials		
	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:		
3822.11000	For malaria		A
3822.12000	For Zika and other diseases transmitted by mosquitoes of the genus Aedes		A
3822.13000	For blood-grouping		A
3822.19000	Other		A
3822.90000	Other		A
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
	Industrial monocarboxylic fatty acids; acid oils from refining:		

3823.11000	Stearic acid		A
3823.12000	Oleic acid		A
3823.13000	Tall oil fatty acids		A
3823.19000	Other		A
3823.70000	Industrial fatty alcohols		A
38.24	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		
3824.10000	Prepared binders for foundry moulds or cores		A
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders		
382430.100	1 Mixtures of metal carbides		A
382430.200	2 Other		A
3824.40000	Prepared additives for cements, mortars or concretes		A
3824.50000	Non-refractory mortars and concretes		A
3824.60000	Sorbitol other than that of subheading 2905.44		A
	Goods specified in Subheading Note 3 to this Chapter:		
3824.81000	Containing oxirane (ethylene oxide)		A
3824.82000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
3824.83000	Containing tris(2,3-dibromopropyl) phosphate		A
3824.84000	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)		A
3824.85000	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		A
3824.86000	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)		A
3824.87000	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride		A
3824.88	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers		
382488.010	- Mixture containing heptabromodiphenyl ether and octabromodiphenyl ether as main constituent		A
382488.090	- Other		A
3824.89000	Containing short-chain chlorinated paraffins		A
	Other:		
3824.91000	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate		A
3824.92000	Polyglycol esters of methylphosphonic acid		A
3824.99	Other		

382499.100	1 Master blends for the manufacture of chewing gum, excluding those containing sugar or other sweetening matter or flavours		A
382499.200	2 Derivatives of mixtures of fatty acids		A
382499.300	3 Naphthenic acids, their water-insoluble salts and their esters		A
	4 Other		
382499.500	(1) Dysprosium iron alloys		A
	(2) Other		
382499.910	- Mixtures containing dibromoneopentyl glycol as main constituent		A
382499.920	- Calcium 5'-ribonucleotides and disodium 5'-ribonucleotides		A
	- Other		
382499.991	-- Correction tapes (including refills), put up for retail sale		A
382499.999	-- Other		A
38.25	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		
3825.10000	Municipal waste		A
3825.20000	Sewage sludge		A
3825.30000	Clinical waste		A
	Waste organic solvents:		
3825.41000	Halogenated		A
3825.49000	Other		A
3825.50000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		A
	Other wastes from chemical or allied industries:		
3825.61000	Mainly containing organic constituents		A
3825.69000	Other		A
3825.90	Other		
382590.100	1 Selenium residue and tellurium residue, and ammoniacal gas liquors and spent oxide produced in coal gas purification		A
382590.900	2 Other		A
38.26			
3826.00000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals		A
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included		

	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):		
3827.11000	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)		A
3827.12000	Containing hydrobromofluorocarbons (HBFCs)		A
3827.13000	Containing carbon tetrachloride		A
3827.14000	Containing 1,1,1-trichloroethane (methyl chloroform)		A
3827.20000	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)		A
	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
3827.31000	Containing substances of subheadings 2903.41 to 2903.48		A
3827.32000	Other, containing substances of subheadings 2903.71 to 2903.75		A
3827.39000	Other		A
3827.40000	Containing methyl bromide (bromomethane) or bromochloromethane		A
	Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3827.51000	Containing trifluoromethane (HFC-23)		A
3827.59000	Other		A
	Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3827.61	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)		
382761.010	- Containing 1,1,1-trifluoroethane (HFC-143a), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 52:44:4 (R-404A)		A
382761.020	- Containing 1,1,1-trifluoroethane (HFC-143a) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-507A)		A
382761.090	- Other		A
3827.62000	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)		A
3827.63	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125)		
382763.010	- Containing difluoromethane (HFC-32) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-410A)		A
382763.090	- Other		A
3827.64	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)		
382764.010	- Containing difluoromethane (HFC-32), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 23:25:52 (R-407C)		A

382764.090	- Other		A
3827.65000	Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)		A
3827.68000	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48		A
3827.69000	Other		A
3827.90000	Other		A
	I.- PRIMARY FORMS		
39.01	Polymers of ethylene, in primary forms		
3901.10	Polyethylene having a specific gravity of less than 0.94		
	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
	- Linear low density polyethylene		
390110.021	-- Certified in accordance with the provisions of a Cabinet Order as being derived from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom) (hereinafter in this heading referred to as “bio-polyethylene”)		A
390110.029	-- Other		X
	- Other		
390110.061	-- Bio-polyethylene		A
390110.069	-- Other		X
	2 Other		
390110.091	- Bio-polyethylene		A
390110.099	- Other		X
3901.20	Polyethylene having a specific gravity of 0.94 or more		
	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
390120.011	-- Bio-polyethylene		A
390120.019	-- Other		X
	- Other		
390120.091	-- Bio-polyethylene		A
390120.099	-- Other		X
3901.30	Ethylene-vinyl acetate copolymers		
390130.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390130.090	- Other		X
3901.40	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94		

	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
390140.011	-- Bio-polyethylene		A
390140.019	-- Other		X
	- Other		
390140.091	-- Bio-polyethylene		A
390140.099	-- Other		X
3901.90	Other		
	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
390190.011	-- Bio-polyethylene		A
390190.019	-- Other		X
	- Other		
390190.091	-- Bio-polyethylene		A
390190.099	-- Other		X
39.02	Polymers of propylene or of other olefins, in primary forms		
3902.10	Polypropylene		
390210.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390210.090	- Other		X
3902.20	Polyisobutylene		
390220.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390220.090	- Other		X
3902.30	Propylene copolymers		
390230.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390230.090	- Other		X
3902.90	Other		
390290.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390290.090	- Other		X
39.03	Polymers of styrene, in primary forms		
	Polystyrene:		
3903.11	Expansible		
390311.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390311.090	- Other		X

3903.19	Other		
390319.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390319.090	2 Other		X
3903.20	Styrene-acrylonitrile (SAN) copolymers		
390320.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390320.090	- Other		X
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers		
390330.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390330.090	- Other		X
3903.90	Other		
390390.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		X
390390.090	- Other		X
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms		
3904.10	Poly(vinyl chloride), not mixed with any other substances		
390410.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390410.090	- Other		A
	Other poly(vinyl chloride):		
3904.21	Non-plasticised		
390421.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390421.090	- Other		A
3904.22	Plasticised		
390422.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390422.090	- Other		A
3904.30	Vinyl chloride-vinyl acetate copolymers		
390430.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390430.090	- Other		A
3904.40	Other vinyl chloride copolymers		
390440.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390440.090	- Other		A
3904.50	Vinylidene chloride polymers		
390450.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A

390450.090	- Other		A
	Fluoro-polymers:		
3904.61	Polytetrafluoroethylene		
390461.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390461.020	2 Other		A
3904.69	Other		
390469.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390469.020	2 Other		A
3904.90	Other		
390490.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390490.090	- Other		A
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms		
	Poly(vinyl acetate):		
3905.12000	In aqueous dispersion		A
3905.19000	Other		A
	Vinyl acetate copolymers:		
3905.21000	In aqueous dispersion		A
3905.29000	Other		A
3905.30000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		A
	Other:		
3905.91	Copolymers		
390591.010	1 Of polyvinyl butyral blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
	2 Other		
390591.091	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390591.099	- Other		A
3905.99000	Other		A
39.06	Acrylic polymers in primary forms		
3906.10	Poly(methyl methacrylate)		
390610.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390610.090	- Other		A

3906.90	Other		
390690.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390690.090	2 Other		A
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
3907.10000	Polyacetals		A
	Other polyethers:		
3907.21000	Bis(polyoxyethylene) methylphosphonate		A
3907.29	Other		
390729.100	- Polydibromophenylene oxide		A
	- Other		
390729.910	-- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390729.990	-- Other		A
3907.30	Epoxide resins		
390730.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390730.090	- Other		A
3907.40	Polycarbonates		
390740.100	- Tetrabromobisphenol A polycarbonate		A
390740.900	- Other		A
3907.50	Alkyd resins		
390750.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390750.090	- Other		A
	Poly(ethylene terephthalate):		
3907.61000	Having a viscosity number of 78 ml/g or higher		A
3907.69000	Other		A
3907.70000	Poly(lactic acid)		A
	Other polyesters:		
3907.91000	Unsaturated		A
3907.99	Other		
	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		
390799.011	(1) Polytrimethylen terephthalate		A

390799.019	(2) Other		A
390799.090	2 Other		A
39.08	Polyamides in primary forms		
3908.10000	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12		A
3908.90	Other		
390890.100	1 m-Aramid		A
	2 Other		
390890.910	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390890.990	- Other		A
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms		
3909.10000	Urea resins; thiourea resins		A
3909.20000	Melamine resins		A
	Other amino-resins:		
3909.31000	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)		A
3909.39000	Other		A
3909.40	Phenolic resins		
390940.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390940.090	- Other		A
3909.50	Polyurethanes		
390950.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
390950.090	- Other		A
39.10			
3910.00	Silicones in primary forms		
391000.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
391000.090	- Other		A
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms		
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes		
391110.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
391110.090	- Other		A
3911.20000	Poly(1,3-phenylene methylphosphonate)		A

3911.90	Other		
391190.030	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		A
391190.090	- Other		A
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms		
	Cellulose acetates:		
3912.11000	Non-plasticised		A
3912.12000	Plasticised		A
3912.20000	Cellulose nitrates (including collodions)		A
	Cellulose ethers:		
3912.31000	Carboxymethylcellulose and its salts		A
3912.39000	Other		A
3912.90000	Other		A
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms		
3913.10000	Alginic acid, its salts and esters		A
3913.90000	Other		A
39.14			
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms		
391400.010	- Of polystyrene		A
391400.020	- Of acrylic resins		A
391400.090	- Other		A
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	Waste, parings and scrap, of plastics		
3915.10000	Of polymers of ethylene		A
3915.20000	Of polymers of styrene		A
3915.30000	Of polymers of vinyl chloride		A
3915.90000	Of other plastics		A
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics		
3916.10000	Of polymers of ethylene		A
3916.20000	Of polymers of vinyl chloride		A
3916.90000	Of other plastics		A

39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics		
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials		
391710.010	1 Of hardened protein		A
391710.020	2 Of cellulosic materials		A
	Tubes, pipes and hoses, rigid:		
3917.21000	Of polymers of ethylene		A
3917.22000	Of polymers of propylene		A
3917.23000	Of polymers of vinyl chloride		A
3917.29000	Of other plastics		A
	Other tubes, pipes and hoses:		
3917.31000	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		A
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings		
391732.010	- Of polymers of ethylene		A
391732.020	- Of polymers of vinyl chloride		A
391732.090	- Of other plastics		A
3917.33000	Other, not reinforced or otherwise combined with other materials, with fittings		A
3917.39	Other		
391739.010	1 Of polymers of vinyl chloride or vinyl acetate		A
391739.090	2 Other		A
3917.40000	Fittings		A
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter		
3918.10000	Of polymers of vinyl chloride		A
3918.90000	Of other plastics		A
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919.10	In rolls of a width not exceeding 20 cm		
391910.010	- Of polymers of propylene		A
391910.020	- Of polymers of vinyl chloride		A
391910.090	- Of other plastics		A
3919.90	Other		
391990.010	- Of polymers of ethylene		A

391990.030	- Of polymers of vinyl chloride		A
391990.050	- Of polyesters		A
391990.090	- Other		A
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials		
3920.10000	Of polymers of ethylene		A
3920.20000	Of polymers of propylene		A
3920.30000	Of polymers of styrene		A
	Of polymers of vinyl chloride:		
3920.43000	Containing by weight not less than 6% of plasticisers		A
3920.49000	Other		A
	Of acrylic polymers:		
3920.51000	Of poly(methyl methacrylate)		A
3920.59000	Other		A
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61000	Of polycarbonates		A
3920.62000	Of poly(ethylene terephthalate)		A
3920.63000	Of unsaturated polyesters		A
3920.69000	Of other polyesters		A
	Of cellulose or its chemical derivatives:		
3920.71000	Of regenerated cellulose		A
3920.73000	Of cellulose acetate		A
3920.79	Of other cellulose derivatives		
392079.010	- Of vulcanised fibre		A
392079.090	- Other		A
	Of other plastics:		
3920.91000	Of poly(vinyl butyral)		A
3920.92000	Of polyamides		A
3920.93000	Of amino-resins		A
3920.94000	Of phenolic resins		A
3920.99	Of other plastics		

392099.020	- Of fluorine resins		A
392099.090	- Other		A
39.21	Other plates, sheets, film, foil and strip, of plastics		
	Cellular:		
3921.11000	Of polymers of styrene		A
3921.12000	Of polymers of vinyl chloride		A
3921.13000	Of polyurethanes		A
3921.14000	Of regenerated cellulose		A
3921.19	Of other plastics		
392119.010	- Of polymers of ethylene		A
392119.090	- Other		A
3921.90	Other		
392190.010	- Of polymers of ethylene		A
392190.020	- Of polymers of propylene		A
392190.030	- Of polymers of vinyl chloride		A
392190.040	- Of fluorine resins		A
392190.060	- Of polyesters		A
392190.090	- Other		A
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics		
3922.10000	Baths, shower-baths, sinks and wash-basins		A
3922.20000	Lavatory seats and covers		A
3922.90000	Other		A
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		
3923.10000	Boxes, cases, crates and similar articles		A
	Sacks and bags (including cones):		
3923.21000	Of polymers of ethylene		A
3923.29000	Of other plastics		A
3923.30000	Carboys, bottles, flasks and similar articles		A
3923.40000	Spools, cops, bobbins and similar supports		A
3923.50000	Stoppers, lids, caps and other closures		A
3923.90000	Other		A

39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics		
3924.10000	Tableware and kitchenware		A
3924.90000	Other		A
39.25	Builders' ware of plastics, not elsewhere specified or included		
3925.10000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		A
3925.20000	Doors, windows and their frames and thresholds for doors		A
3925.30000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		A
3925.90000	Other		A
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14		
3926.10000	Office or school supplies		A
3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts)		
	- Gloves, of a thickness of less than 0.2 mm		
392620.011	-- Of polymers of vinyl chloride		A
392620.012	-- Of polymers of ethylene		A
392620.019	-- Other		A
392620.020	- Gowns, of a kind used for medical, surgical, nursing care or other sanitation management purposes		A
392620.090	- Other		A
3926.30000	Fittings for furniture, coachwork or the like		A
3926.40000	Statuettes and other ornamental articles		A
3926.90	Other		
392690.010	1 Chassis spring and leaves thereof, for motor vehicles		A
	2 Other		
392690.021	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics		A
	- Other		
392690.022	-- Face masks		A
392690.029	-- Other		A
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		
4001.10000	Natural rubber latex, whether or not pre-vulcanised		A
	Natural rubber in other forms:		
4001.21000	Smoked sheets		A
4001.22000	Technically specified natural rubber (TSNR)		A

4001.29000	Other		A
4001.30000	Balata, gutta-percha, guayule, chicle and similar natural gums		A
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip		
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11000	Latex		A
4002.19000	Other		A
4002.20000	Butadiene rubber (BR)		A
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31000	Isobutene-isoprene (butyl) rubber (IIR)		A
4002.39000	Other		A
	Chloroprene (chlorobutadiene) rubber (CR):		
4002.41000	Latex		A
4002.49000	Other		A
	Acrylonitrile-butadiene rubber (NBR):		
4002.51000	Latex		A
4002.59000	Other		A
4002.60000	Isoprene rubber (IR)		A
4002.70000	Ethylene-propylene-non-conjugated diene rubber (EPDM)		A
4002.80000	Mixtures of any product of heading 40.01 with any product of this heading		A
	Other:		
4002.91000	Latex		A
4002.99000	Other		A
40.03			
4003.00000	Reclaimed rubber in primary forms or in plates, sheets or strip		A
40.04			
4004.00000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom		A
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip		
4005.10000	Compounded with carbon black or silica		A
4005.20	Solutions; dispersions other than those of subheading 4005.10		
400520.010	1 Of natural rubber		A

400520.090	2 Other		A
	Other:		
4005.91000	Plates, sheets and strip		A
4005.99	Other		
400599.010	1 Of natural rubber		A
400599.090	2 Other		A
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber		
4006.10000	“Camel-back” strips for retreading rubber tyres		A
4006.90000	Other		A
40.07			
4007.00000	Vulcanised rubber thread and cord		A
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber		
	Of cellular rubber:		
4008.11000	Plates, sheets and strip		A
4008.19000	Other		A
	Of non-cellular rubber:		
4008.21000	Plates, sheets and strip		A
4008.29000	Other		A
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)		
	Not reinforced or otherwise combined with other materials:		
4009.11000	Without fittings		A
4009.12	With fittings		
400912.100	- Of a kind used for motor vehicles		A
400912.200	- Other		A
	Reinforced or otherwise combined only with metal:		
4009.21000	Without fittings		A
4009.22	With fittings		
400922.100	- Of a kind used for motor vehicles		A
400922.200	- Other		A
	Reinforced or otherwise combined only with textile materials:		
4009.31	Without fittings		

400931.100	1 Of a kind used for motor vehicles		A
400931.200	2 Other		A
4009.32	With fittings		
400932.100	- Of a kind used for motor vehicles		A
400932.200	- Other		A
	Reinforced or otherwise combined with other materials:		
4009.41	Without fittings		
400941.100	1 Of a kind used for motor vehicles		A
400941.200	2 Other		A
4009.42	With fittings		
400942.100	- Of a kind used for motor vehicles		A
400942.200	- Other		A
40.10	Conveyor or transmission belts or belting, of vulcanised rubber		
	Conveyor belts or belting:		
4010.11000	Reinforced only with metal		A
4010.12000	Reinforced only with textile materials		A
4010.19000	Other		A
	Transmission belts or belting:		
4010.31000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		A
4010.32000	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		A
4010.33000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		A
4010.34000	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		A
4010.35000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		A
4010.36000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		A
4010.39000	Other		A
40.11	New pneumatic tyres, of rubber		
4011.10	Of a kind used on motor cars (including station wagons and racing cars)		
401110.010	- Of a nominal width exceeding 101.6 mm		A

401110.090	- Other		A
4011.20000	Of a kind used on buses or lorries		A
4011.30000	Of a kind used on aircraft		A
4011.40	Of a kind used on motorcycles		
401140.010	- Of a nominal width exceeding 101.6 mm		A
401140.090	- Other		A
4011.50000	Of a kind used on bicycles		A
4011.70	Of a kind used on agricultural or forestry vehicles and machines		
401170.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		A
401170.090	- Other		A
4011.80	Of a kind used on construction, mining or industrial handling vehicles and machines		
401180.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		A
401180.090	- Other		A
4011.90	Other		
401190.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		A
401190.090	- Other		A
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber		
	Retreaded tyres:		
4012.11000	Of a kind used on motor cars (including station wagons and racing cars)		A
4012.12000	Of a kind used on buses or lorries		A
4012.13000	Of a kind used on aircraft		A
4012.19000	Other		A
4012.20000	Used pneumatic tyres		A
4012.90	Other		
401290.010	- Solid or cushion tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm; tyre flaps for tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm		A
401290.020	- Other		A
40.13	Inner tubes, of rubber		
4013.10000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		A
4013.20000	Of a kind used on bicycles		A
4013.90000	Other		A

40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber		
4014.10000	Sheath contraceptives		A
4014.90000	Other		A
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
	Gloves, mittens and mitts:		
4015.12	Of a kind used for medical, surgical, dental or veterinary purposes		
401512.010	- Of natural rubber		A
401512.020	- Of acrylonitrile-butadiene rubber (NBR)		A
401512.090	- Other		A
4015.19	Other		
	- Gloves, of a thickness of less than 0.2 mm		
401519.011	-- Of natural rubber		A
401519.012	-- Of acrylonitrile-butadiene rubber (NBR)		A
401519.019	-- Other		A
401519.090	- Other		A
4015.90000	Other		A
40.16	Other articles of vulcanised rubber other than hard rubber		
4016.10000	Of cellular rubber		A
	Other:		
4016.91	Floor coverings and mats		
401691.010	- Of a kind used for motor vehicles		A
401691.020	- Other		A
4016.92000	Erasers		A
4016.93000	Gaskets, washers and other seals		A
4016.94000	Boat or dock fenders, whether or not inflatable		A
4016.95000	Other inflatable articles		A
4016.99	Other		
401699.010	- Parts and accessories of a kind used for motor vehicles		A
401699.020	- Other		A
40.17			

4017.00000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber		A
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		
	- Of which have not yet undergone any tanning process		
410120.111	-- Of equine animals		A
410120.112	-- Other		A
410120.113	- Other		A
	2 Other		
410120.211	- For the quantity within the limits of an annual tariff quota, on the basis of 214,000 m², stipulated by a Cabinet Order, on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4101.11-2, 4104.19-2, 4101.41-1-(2), 4101.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as “the Pooled Quota (First Category)”)		-
410120.212	- Other		R
4101.50	Whole hides and skins, of a weight exceeding 16 kg		
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		
	- Of which have not yet undergone any tanning process		
410150.111	-- Of equine animals		A
410150.112	-- Other		A
410150.113	- Other		A
	2 Other		
410150.211	- For “the Pooled Quota (First Category)”		-
410150.212	- Other		R
4101.90	Other, including butts, bends and bellies		
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		
410190.110	- Of which have not yet undergone any tanning process		A
410190.113	- Other		A

	2 Other		
410190.211	- For “the Pooled Quota (First Category)”		-
410190.212	- Other		R
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter		
4102.10000	With wool on		A
	Without wool on:		
4102.21	Pickled		
410221.010	- Of which have not yet undergone any tanning process		A
410221.090	- Other		A
4102.29	Other		
410229.010	- Of which have not yet undergone any tanning process		A
410229.090	- Other		A
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter		
4103.20	Of reptiles		
	- Of alligators or crocodiles		
410320.011	-- Of which have not yet undergone any tanning process		A
410320.019	-- Other		A
	- Of lizards		
410320.021	-- Of which have not yet undergone any tanning process		A
410320.029	-- Other		A
	- Of snakes		
410320.031	-- Of which have not yet undergone any tanning process		A
410320.039	-- Other		A
	- Of turtles and tortoise		
410320.041	-- Of which have not yet undergone any tanning process		A
410320.049	-- Other		A
	- Other		
410320.091	-- Of which have not yet undergone any tanning process		A
410320.099	-- Other		A
4103.30	Of swine		

410330.100	1 Of which have not yet undergone any tanning process		A
410330.200	2 Other		R
4103.90	Other		
	- Of deer		
410390.011	-- Of which have not yet undergone any tanning process		A
410390.019	-- Other		A
	- Of ostrich		
410390.021	-- Of which have not yet undergone any tanning process		A
410390.029	-- Other		A
	- Of goats or kids		
410390.031	-- Of which have not yet undergone any tanning process		A
410390.039	-- Other		A
	- Other		
410390.091	-- Of which have not yet undergone any tanning process		A
410390.099	-- Other		A
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		
	In the wet state (including wet-blue):		
4104.11	Full grains, unsplit; grain splits		
410411.100	1 Chrome tanned leather		A
	2 Other		
410411.211	- For “the Pooled Quota (First Category)”		-
410411.212	- Other		R
4104.19	Other		
410419.100	1 Chrome tanned leather		A
	2 Other		
410419.211	- For “the Pooled Quota (First Category)”		-
410419.212	- Other		R
	In the dry state (crust):		
4104.41	Full grains, unsplit; grain splits		
	1 Tanned (including retanned) but not further prepared		
410441.110	(1) Chrome tanned leather		A

	(2) Other		
410441.121	- For “the Pooled Quota (First Category)”		-
410441.122	- Other		R
	2 Other		
	(1) Dyed or coloured		
	- Dyed or coloured , excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather		
410441.211	-- For the quantity within the limits of an annual tariff quota, on the basis of 1,466,000 m², stipulated by a Cabinet Order, on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.91-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1), 4107.92-2-(1) and 4107.99-2-(1) (hereinafter in this heading and headings 41.07 referred to as “the Pooled Quota (Second Category)”)		-
410441.212	-- Other		R
	- Other		
410441.213	-- For “the Pooled Quota (Second Category)”		-
410441.219	-- Other		R
	(2) Other		
410441.221	- For “the Pooled Quota (First Category)”		-
410441.222	- Other		R
4104.49	Other		
	1 Tanned (including retanned) but not further prepared		
410449.110	(1) Chrome tanned leather		A
	(2) Other		
410449.121	- For “the Pooled Quota (First Category)”		-
410449.122	- Other		R
	2 Other		
	(1) Dyed or coloured		
410449.211	- For “the Pooled Quota (Second Category)”		-
410449.212	- Other		R
	(2) Other		
410449.221	- For “the Pooled Quota (First Category)”		-
410449.222	- Other		R
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		

4105.10000	In the wet state (including wet-blue)		A
4105.30	In the dry state (crust)		
	1 Dyed or coloured		
410530.111	- For the quantity within the limits of an annual tariff quota, on the basis of 1,070,000 m², stipulated by a Cabinet Order, on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as “the Pooled Quota”)		-
410530.112	- Other		R
410530.200	2 Other		A
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		
	Of goats or kids:		
4106.21000	In the wet state (including wet-blue)		A
4106.22	In the dry state (crust)		
	1 Dyed or coloured		
410622.111	- For “the Pooled Quota”		-
410622.112	- Other		R
410622.200	2 Other		A
	Of swine:		
4106.31000	In the wet state (including wet-blue)		R
4106.32	In the dry state (crust)		
410632.100	1 Dyed or coloured		R
410632.200	2 Other		R
4106.40	Of reptiles		
	1 Vegetable pre-tanned		
	- Of alligators, crocodiles or lizards		
410640.111	-- Of alligators or crocodiles		A
410640.112	-- Other		A
410640.114	- Other		A
	2 Other		
	(1) Dyed or coloured		
	A Of alligators, crocodiles or lizards		
410640.211	- Of alligators or crocodiles		R

410640.212	- Other		R
410640.214	B Other		R
	(2) Other		
	- Of alligators, crocodiles or lizards		
410640.221	-- Of alligators or crocodiles		A
410640.222	-- Other		A
410640.224	- Other		A
	Other:		
4106.91	In the wet state (including wet-blue)		
410691.010	- Of ostriches		A
410691.090	- Other		A
4106.92	In the dry state (crust)		
	1 Dyed or coloured		
410692.110	- Of ostriches		R
410692.190	- Other		R
	2 Other		
410692.210	- Of ostriches		A
410692.290	- Other		A
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14		
	Whole hides and skins:		
4107.11	Full grains, unsplit		
410711.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m^2, and buffalo leather and roller leather		
410711.211	-- For “the Pooled Quota (Second Category)”		-
410711.212	-- Other		R
	- Other		
410711.213	-- For “the Pooled Quota (Second Category)”		-
410711.219	-- Other		R

	(2) Other		
410711.221	- For “the Pooled Quota (First Category)”		-
410711.222	- Other		R
4107.12	Grain splits		
410712.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather		
410712.211	-- For “the Pooled Quota (Second Category)”		-
410712.212	-- Other		R
	- Other		
410712.213	-- For “the Pooled Quota (Second Category)”		-
410712.219	-- Other		R
	(2) Other		
410712.221	- For “the Pooled Quota (First Category)”		-
410712.222	- Other		R
4107.19	Other		
410719.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
410719.211	- For “the Pooled Quota (Second Category)”		-
410719.212	- Other		R
	(2) Other		
410719.221	- For “the Pooled Quota (First Category)”		-
410719.222	- Other		R
	Other, including sides:		
4107.91	Full grains, unsplit		
410791.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		

	- Dyed or coloured, excluding buffalo leather and roller leather		
410791.211	-- For “the Pooled Quota (Second Category)”		-
410791.212	-- Other		R
	- Other		
410791.213	-- For “the Pooled Quota (Second Category)”		-
410791.219	-- Other		R
	(2) Other		
410791.221	- For “the Pooled Quota (First Category)”		-
410791.222	- Other		R
4107.92	Grain splits		
410792.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
	- Dyed or coloured, excluding buffalo leather and roller leather		
410792.211	-- For “the Pooled Quota (Second Category)”		-
410792.212	-- Other		R
	- Other		
410792.213	-- For “the Pooled Quota (Second Category)”		-
410792.219	-- Other		R
	(2) Other		
410792.221	- For “the Pooled Quota (First Category)”		-
410792.222	- Other		R
4107.99	Other		
410799.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
410799.211	- For “the Pooled Quota (Second Category)”		-
410799.212	- Other		R
	(2) Other		
410799.221	- For “the Pooled Quota (First Category)”		-
410799.222	- Other		R

41.12			
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14		
411200.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
411200.211	- For “the Pooled Quota”		-
411200.212	- Other		R
411200.220	(2) Other		A
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14		
4113.10	Of goats or kids		
411310.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
411310.211	- For “the Pooled Quota”		-
411310.212	- Other		R
411310.220	(2) Other		A
4113.20	Of swine		
411320.100	1 Of parchment-dressed		R
	2 Other		
411320.210	(1) Dyed, coloured, stamped or embossed		R
411320.220	(2) Other		R
4113.30	Of reptiles		
411330.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
	A Of alligators, crocodiles or lizards		
411330.211	- Of alligators or crocodiles		R
411330.212	- Other		R
	B Other		
411330.221	- Of turtles and tortoise		R

411330.222	- Other		R
	(2) Other		
	- Of alligators, crocodiles or lizards		
411330.213	-- Of alligators or crocodiles		A
411330.219	-- Other		A
	- Other		
411330.223	-- Of turtles and tortoise		A
411330.229	-- Other		A
4113.90	Other		
411390.100	1 Of parchment-dressed		R
	2 Other		
	(1) Dyed, coloured, stamped or embossed		
411390.211	- Of ostriches		R
411390.212	- Other		R
	(2) Other		
411390.221	- Of ostriches		A
411390.222	- Other		A
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather		
4114.10000	Chamois (including combination chamois) leather		R
4114.20	Patent leather and patent laminated leather; metallised leather		
411420.010	1 Metallised leather		R
411420.090	2 Other		R
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115.10000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		R
4115.20000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		R
42.01			
4201.00000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material		R
42.02	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		
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	With outer surface of leather or of composition leather		
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		R
420211.200	2 Other		R
4202.12	With outer surface of plastics or of textile materials		
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		R
	2 Other		
420212.210	(1) With outer surface of plastic sheeting or textile materials		R
420212.220	(2) Other		R
4202.19000	Other		R
	Handbags, whether or not with shoulder strap, including those without handle:		
4202.21	With outer surface of leather or of composition leather		
	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		
420221.110	(1) Of leather		R
420221.120	(2) Other		R
	2 Other		
420221.210	(1) Of leather		R
420221.220	(2) Other		R
4202.22	With outer surface of sheeting of plastics or of textile materials		
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		R
420222.200	2 Other		R
4202.29000	Other		R
	Articles of a kind normally carried in the pocket or in the handbag:		
4202.31	With outer surface of leather or of composition leather		
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		R
420231.200	2 Other		R

4202.32	With outer surface of sheeting of plastics or of textile materials		
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		R
420232.200	2 Other		R
4202.39000	Other		R
	Other:		
4202.91000	With outer surface of leather or of composition leather		R
4202.92000	With outer surface of sheeting of plastics or of textile materials		R
4202.99	Other		
420299.020	1 Of wood		R
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		R
420299.090	3 Other		R
42.03	Articles of apparel and clothing accessories, of leather or of composition leather		
4203.10	Articles of apparel		
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		R
420310.200	2 Other		R
	Gloves, mittens and mitts:		
4203.21	Specially designed for use in sports		
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		R
	2 Other		
420321.210	- In baseball		R
420321.290	- Other		R
4203.29	Other		
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		
420329.110	- Of leather		R
420329.190	- Of composition leather		R
420329.200	2 Other		R
4203.30	Belts and bandoliers		
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		R

420330.200	2 Other		R
4203.40	Other clothing accessories		
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		R
420340.200	2 Other		R
42.05			
4205.00	Other articles of leather or of composition leather		
	1 Of a kind used in machinery or mechanical appliances or for other technical uses		
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers		R
420500.190	(2) Other		R
420500.900	2 Other		R
42.06			
4206.00000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		R
43.01	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		
4301.10000	Of mink, whole, with or without head, tail or paws		A
4301.30000	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		A
4301.60000	Of fox, whole, with or without head, tail or paws		A
4301.80	Other furskins, whole, with or without head, tail or paws		
430180.010	- Of goats or rabbit		A
430180.090	- Other		A
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		
430190.220	1 Of mink		A
	2 Other		
430190.210	- Of rabbit		A
430190.100	- Of lamb or goat		A
430190.300	- Other		A
43.02	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		
	Whole skins, with or without head, tail or paws, not assembled:		
4302.11000	Of mink		R

4302.19	Other		
430219.011	- Of sheep, goat, rabbit or hare		R
430219.020	- Of fox		R
430219.090	- Other		R
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled		
430220.010	- Of sheep, goat, rabbit or hare		R
430220.090	- Other		R
4302.30	Whole skins and pieces or cuttings thereof, assembled		
	1 Dropped furskins		
430230.014	- Of sheep, goat, rabbit or hare		R
430230.013	- Of mink		R
430230.019	- Other		R
	2 Other		
430230.024	- Of sheep, goat, rabbit or hare		R
430230.029	- Other		R
43.03	Articles of apparel, clothing accessories and other articles of furskin		
4303.10	Articles of apparel and clothing accessories		
	- Articles of apparel		
430310.011	-- Of furskin of sheep or goat		R
430310.012	-- Of furskin of rabbit or hare		R
430310.013	-- Of furskin of mink		R
430310.014	-- Of furskin of fox		R
430310.019	-- Other		R
	- Clothing accessories		
430310.091	-- Of furskin of sheep, goat, rabbit or hare		R
430310.099	-- Other		R
4303.90	Other		
430390.010	- Of furskin of sheep, goat, rabbit or hare		R
430390.090	- Other		R
43.04			
4304.00000	Artificial fur and articles thereof		A

44.01	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		
	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
4401.11000	Coniferous		A
4401.12000	Non-coniferous		A
	Wood in chips or particles:		
4401.21000	Coniferous		A
4401.22000	Non-coniferous		A
	Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:		
4401.31000	Wood pellets		A
4401.32000	Wood briquettes		A
4401.39000	Other		A
	Sawdust and wood waste and scrap, not agglomerated:		
4401.41000	Sawdust		A
4401.49000	Other		A
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
4402.10000	Of bamboo		A
4402.20	Of shell or nut		
440220.010	- Coconut shell charcoal		A
440220.090	- Other		A
4402.90	Other		
440290.100	- Moulded pieces or shapes		A
440290.200	- In powder form or granule form		A
440290.300	- Other		A
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
	Treated with paint, stains, creosote or other preservatives:		
4403.11000	Coniferous		A
4403.12	Non-coniferous		
440312.100	- Of *Dipterocarpaceae*		A
440312.900	- Other		A
	Other, coniferous:		

4403.21000	Of pine (*Pinus spp.*), of which the smallest cross-sectional dimension is 15 cm or more		A
4403.22000	Of pine (*Pinus spp.*), other		A
4403.23	Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which the smallest cross-sectional dimension is 15 cm or more		
440323.100	- Of Sitka spruce		A
440323.900	- Other		A
4403.24	Of fir (*Abies spp.*) and spruce (*Picea spp.*), other		
440324.100	- Of Sitka spruce		A
440324.900	- Other		A
4403.25	Other, of which the smallest cross-sectional dimension is 15 cm or more		
440325.100	- Of genus *Larix*		A
440325.200	- Of white cedar, yellow cedar and other genus *Chamaecyparis*		A
440325.300	- Of hemlock and other genus *Tsuga*		A
440325.400	- Of red cedar and other genus *Thuja*		A
440325.500	- Of Douglas fir and other genus *Pseudotsuga*		A
440325.900	- Other		A
4403.26	Other		
440326.100	- Of genus *Larix*		A
440326.200	- Of white cedar, yellow cedar and other genus *Chamaecyparis*		A
440326.300	- Of hemlock and other genus *Tsuga*		A
440326.400	- Of red cedar and other genus *Thuja*		A
440326.500	- Of Douglas fir and other genus *Pseudotsuga*		A
440326.900	- Other		A
	Other, of tropical wood:		
4403.41000	Dark Red Meranti, Light Red Meranti and Meranti Bakau		A
4403.42000	Teak		A
4403.49	Other		
440349.100	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		A
	- Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas		
	-- Of Keruing and Kapur		
440349.211	--- Roughly squared or half-squared		A
440349.219	--- Other		A

	-- Other		
440349.292	--- Of ramin		A
440349.299	--- Other		A
440349.300	- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko		A
440349.600	- Other		A
	Other:		
4403.91000	Of oak (*Quercus spp*.)		A
4403.93000	Of beech (*Fagus spp*.), of which the smallest cross-sectional dimension is 15 cm or more		A
4403.94000	Of beech (*Fagus spp*.), other		A
4403.95000	Of birch *(Betula spp*.), of which the smallest cross-sectional dimension is 15 cm or more		A
4403.96000	Of birch (*Betula spp*.), other		A
4403.97000	Of poplar and aspen (*Populus spp*.)		A
4403.98000	Of eucalyptus (*Eucalyptus spp*.)		A
4403.99	Other		
440399.100	1 Of Kiri (*Paulownia spp*.), excluding roughly squared or half squared		A
	2 Other		
440399.910	- Of Kiri (*Paulownia spp*.)		A
440399.920	- Of *Dipterocarpaceae*		A
440399.990	- Other		A
44.04	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		
4404.10	Coniferous		
440410.100	1 Split poles, piles, pickets and stakes, and hoopwood		A
440410.210	2 Wooden sticks		A
440410.290	3 Other		A
4404.20	Non-coniferous		
440420.100	1 Split poles, piles, pickets and stakes, and hoopwood		A
440420.210	2 Wooden sticks		A
440420.290	3 Other		A
44.05			
4405.00000	Wood wool; wood flour		A

44.06	Railway or tramway sleepers (cross-ties) of wood		
	Not impregnated:		
4406.11000	Coniferous		A
4406.12000	Non-coniferous		A
	Other:		
4406.91000	Coniferous		A
4406.92000	Non-coniferous		A
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
	Coniferous:		
4407.11	Of pine (*Pinus spp.*)		
	1 Not more than 160 mm in thickness		
440711.110	(1) Planed or sanded		A
440711.190	(2) Other		A
	2 Other		
440711.910	- Planed or sanded		A
440711.990	- Other		A
4407.12	Of fir (*Abies spp.*) and spruce (*Picea spp.*)		
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)		
440712.110	(1) Planed or sanded		A
440712.190	(2) Other		A
	2 Other		
	- Planed or sanded		
440712.210	-- Not more than 160 mm in thickness		A
440712.290	-- Other		A
	- Other		
	-- Of Sitka spruce		
440712.911	--- Not more than 160 mm in thickness		A
440712.919	--- Other		A
440712.990	-- Other		A
4407.13	Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*))		
	1 Not more than 160 mm in thickness		

440713.110	(1) Planed or sanded		A
440713.190	(2) Other		A
	2 Other		
440713.910	- Planed or sanded		A
440713.990	- Other		A
4407.14	Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp*.))		
440714.100	- Planed or sanded		A
	- Other		
440714.910	-- Not more than 160 mm in thickness		A
440714.990	-- Other		A
4407.19	Other		
	1 Of genus *Larix*, not more than 160 mm in thickness		
440719.110	(1) Planed or sanded		A
440719.190	(2) Other		A
	2 Other		
440719.200	- Of incense cedar		A
	- Other		
	-- Planed or sanded		
440719.310	--- Of hemlock and other genus *Tsuga*		A
440719.320	--- Of douglas fir and other genus *Pseudotsuga*		A
440719.390	--- Other		A
	-- Other		
	--- Not more than 160 mm in thickness		
440719.911	---- Of white cedar, yellow cedar and other genus *Chamaecyparis*		A
440719.912	---- Of hemlock and other genus *Tsuga*		A
440719.913	---- Of douglas fir and other genus *Pseudotsuga*		A
440719.919	---- Other		A
	--- Other		
440719.991	---- Of white cedar, yellow cedar and other genus *Chamaecyparis*		A
440719.992	---- Of hemlock and other genus *Tsuga*		A
440719.993	---- Of douglas fir and other genus *Pseudotsuga*		A

440719.999	---- Other		A
	Of tropical wood:		
4407.21000	Mahogany (*Swietenia spp.*)		A
4407.22000	Virola, Imbuia and Balsa		A
4407.23000	Teak		A
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
440725.010	- Planed or sanded		A
440725.090	- Other		A
4407.26	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		
440726.010	- Planed or sanded		A
440726.090	- Other		A
4407.27000	Sapelli		A
4407.28000	Iroko		A
4407.29	Other		
	1 Of *Dipterocarpaceae*		
440729.110	- Planed or sanded		A
440729.190	- Other		A
	2 Other		
440729.220	- Tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood		A
440729.230	- Of lignum vitae		A
	- Other		
440729.291	-- Of ramin		A
440729.299	-- Other		A
	Other:		
4407.91000	Of oak (*Quercus spp.*)		A
4407.92000	Of beech (*Fagus spp.*)		A
4407.93000	Of maple (*Acer spp.*)		A
4407.94000	Of cherry (*Prunus spp.*)		A
4407.95000	Of ash (*Fraxinus spp.*)		A
4407.96000	Of birch (*Betula spp.*)		A
4407.97000	Of poplar and aspen (*Populus spp.*)		A

4407.99	Other		
	1 Of *Dipterocarpaceae*		
440799.310	- Planed or sanded		A
440799.390	- Other		A
	2 Other		
440799.150	- Of Tsuge or boxwood, rosewood or ebony wood		A
440799.200	- Of Kiri (*Paulownia spp*.)		A
440799.500	- Other		A
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		
4408.10	Coniferous		
440810.010	1 Of incense cedar (of a length not exceeding 20 cm and of a width not exceeding 8 cm)		A
	2 Other		
	(1) Obtained by slicing laminated wood		
440810.110	A Laminated lumber		A
440810.190	B Other		A
	(2) Other		
440810.210	- Sheets for plywood		A
440810.290	- Other		A
	Of tropical wood:		
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
	1 Obtained by slicing laminated wood		
440831.110	(1) Laminated lumber	6.0%	B10
440831.190	(2) Other	6.0%	B10
	2 Other		
440831.210	- Sheets for plywood	5.0%	B10
440831.290	- Other		A
4408.39	Other		
	1 Of Padok (kwarin), tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood		
	(1) Obtained by slicing laminated wood		
440839.110	A Laminated lumber		A

440839.120	B Other		A
440839.190	(2) Other		A
440839.200	2 Of Jelutong, not more than 20 cm in length and not more than 8 cm in width		A
	3 Of teak		
	(1) Obtained by slicing laminated wood		
440839.510	A Laminated lumber	6.0%	B10
440839.520	B Other	6.0%	B10
440839.590	(2) Other		A
	4 Other		
	(1) Obtained by slicing laminated wood		
440839.410	A Laminated lumber	6.0%	B10
440839.420	B Other	6.0%	B10
	(2) Other		
440839.910	- Sheets for plywood	5.0%	B10
440839.990	- Other		A
4408.90	Other		
	1 Of Tsuge or boxwood, rosewood or ebony wood		
	(1) Obtained by slicing laminated wood		
440890.110	A Laminated lumber	6.0%	B10
440890.120	B Other	6.0%	B10
440890.190	(2) Other		A
	2 Other		
	(1) Obtained by slicing laminated wood		
440890.510	A Laminated lumber	6.0%	B10
440890.520	B Other	6.0%	B10
	(2) Other		
440890.610	- Sheets for plywood	5.0%	B10
440890.690	- Other		A
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed		
4409.10	Coniferous		

440910.100	1 Drawn wood		A
440910.200	2 Beadings and mouldings		A
	3 Other		
440910.310	(1) Of *Pinus spp.*, *Abies spp*. (other than California red fir, grand fir, noble fir and pacific silver fir), *Picea spp*. (other than Sitka spruce) and *Larix spp.*, not more than 160 mm in thickness		A
440910.320	(2) Other		A
	Non-coniferous:		
4409.21	Of bamboo		
440921.100	1 Drawn wood		X
440921.200	2 Beadings and mouldings		A
440921.900	3 Other		A
4409.22	Of tropical wood:		
440922.100	1 Drawn wood		A
440922.200	2 Beadings and mouldings		A
	3 Other		
440922.910	(1) Of *Dipterocarpaceae*		A
	(2) Other		
440922.991	- Of Padok (kwarin), tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood		A
440922.999	- Other		A
4409.29	Other		
440929.100	1 Drawn wood		A
440929.200	2 Beadings and mouldings		A
	3 Other		
440929.910	(1) Of *Dipterocarpaceae*		A
	(2) Other		
440929.993	- Of Tsuge or boxwood, rosewood or ebony wood		A
440929.992	- Of Kiri (*Paulownia spp*.)		A
440929.999	- Other		A
44.10	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		
	Of wood:		
4410.11	Particle board		

	1 In sheets or in boards		
441011.110	- Unworked or not further worked than sanded	6.0%	B10
441011.120	- Surface-covered with melamine-impregnated paper	6.0%	B10
441011.190	- Other	6.0%	B10
441011.900	2 Other	5.0%	B10
4410.12	Oriented strand board (OSB)		
	1 In sheets or in boards		
441012.110	- Unworked or not further worked than sanded	6.0%	B10
441012.190	- Other	6.0%	B10
441012.900	2 Other	5.0%	B10
4410.19	Other		
441019.100	1 In sheets or in boards	6.0%	B10
441019.900	2 Other	5.0%	B10
4410.90	Other		
441090.100	1 In sheets or in boards	7.9%	B10
441090.900	2 Other	6.6%	B10
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		
	Medium density fibreboard (MDF):		
4411.12	Of a thickness not exceeding 5 mm		
441112.100	1 Of a density exceeding 0.8 g/cm³	2.6%	B10
441112.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	B10
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm		
441113.100	1 Of a density exceeding 0.8 g/cm³	2.6%	B10
441113.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	B10
4411.14	Of a thickness exceeding 9 mm		
441114.100	1 Of a density exceeding 0.8 g/cm³	2.6%	B10
441114.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	B10
	Other:		
4411.92000	Of a density exceeding 0.8 g/cm³	2.6%	B10
4411.93000	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	2.6%	B10
4411.94000	Of a density not exceeding 0.5 g/cm³	2.6%	B10

44.12	Plywood, veneered panels and similar laminated wood		
4412.10	Of bamboo		
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness		
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia spp.*), Palissandre de Para, Palissandre de Rio, Palissandre de Rose		
	A Varnished, printed, grooved, overlaid or similarly surface-worked		
441210.111	(a) Tongued, grooved or similarly works on one or both sides		X
441210.119	(b) Other		X
	B Other		
441210.191	(a) Less than 6 mm in thickness		X
441210.199	(b) Other		X
	(2) Other		
	A Varnished, printed, grooved, overlaid or similarly surface-worked		
441210.211	(a) Tongued, grooved or similarly works on one or both sides		X
441210.219	(b) Other		X
	B Other		
441210.291	(a) Less than 6 mm in thickness		X
441210.299	(b) Other		X
	2 Other		
441210.910	(1) Laminated lumber		X
441210.990	(2) Other		X
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31	With at least one outer ply of tropical wood		
	- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia spp.*), Palissandre de Para, Palissandre de Rio, Palissandre de Rose		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441231.111	(1) Tongued, grooved or similarly works on one or both sides		X
441231.191	(2) Other		X
	2 Other		
	(1) Less than 6 mm in thickness		
441231.911	- Less than 3 mm in thickness		X
441231.921	- Less than 6 mm but not less than 3 mm in thickness		X

	(2) Other		
441231.931	- Less than 12 mm but not less than 6 mm in thickness		X
441231.941	- Less than 24 mm but not less than 12 mm in thickness		X
441231.951	- Not less than 24 mm in thickness		X
	- Other		
	-- With at least one outer ply of Abura, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçaranduba, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Saqui-Saqui, Sepetir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Meranti, White Seraya, Yellow Meranti:		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441231.112	(1) Tongued, grooved or similarly works on one or both sides		X
441231.192	(2) Other		X
	2 Other		
	(1) Less than 6 mm in thickness		
441231.912	- Less than 3 mm in thickness		X
441231.922	- Less than 6 mm but not less than 3 mm in thickness		X
	(2) Other		
441231.932	- Less than 12 mm but not less than 6 mm in thickness		X
441231.942	- Less than 24 mm but not less than 12 mm in thickness		X
441231.952	- Not less than 24 mm in thickness		X
	-- Other		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441231.118	(1) Tongued, grooved or similarly works on one or both sides		X
441231.198	(2) Other		X
	2 Other		
	(1) Less than 6 mm in thickness		
441231.918	- Less than 3 mm in thickness		X
441231.928	- Less than 6 mm but not less than 3 mm in thickness		X
	(2) Other		
441231.938	- Less than 12 mm but not less than 6 mm in thickness		X
441231.948	- Less than 24 mm but not less than 12 mm in thickness		X

441231.958	- Not less than 24 mm in thickness		X
4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.*), ash (*Fraxinus spp.*), beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp.*), chestnut (*Castanea spp.*), elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp.*), hickory (*Carya spp.*), horse chestnut (*Aesculus spp.*), lime (*Tilia spp.*), maple (*Acer spp.*), oak (*Quercus spp.*), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp.*), robinia (*Robinia spp.*), tulipwood (*Liriodendron spp.*) or walnut (*Juglans spp.*)		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441233.110	(1) Tongued, grooved or similarly works on one or both sides		X
441233.190	(2) Other		X
	2 Other		
	(1) Less than 6 mm in thickness		
441233.911	- Less than 3 mm in thickness		X
441233.912	- Less than 6 mm but not less than 3 mm in thickness		X
	(2) Other		
441233.991	- Less than 12 mm but not less than 6 mm in thickness		X
441233.992	- Less than 24 mm but not less than 12 mm in thickness		X
441233.993	- Not less than 24 mm in thickness		X
4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441234.110	(1) Tongued, grooved or similarly works on one or both sides		X
441234.190	(2) Other		X
	2 Other		
	(1) Less than 6 mm in thickness		
441234.911	- Less than 3 mm in thickness		X
441234.912	- Less than 6 mm but not less than 3 mm in thickness		X
	(2) Other		
441234.991	- Less than 12 mm but not less than 6 mm in thickness		X
441234.992	- Less than 24 mm but not less than 12 mm in thickness		X
441234.993	- Not less than 24 mm in thickness		X
4412.39	Other, with both outer plies of coniferous wood		
	1 Varnished, printed, grooved, overlaid or similarly surface-worked		
441239.110	(1) Tongued, grooved or similarly works on one or both sides		X
441239.190	(2) Other		X

	2 Other		
441239.910	(1) Less than 6 mm in thickness		X
	(2) Other		
441239.991	- Less than 12 mm but not less than 6 mm in thickness		X
441239.992	- Not less than 12 mm in thickness		X
	Laminated veneered lumber (LVL):		
4412.41000	With at least one outer ply of tropical wood		X
4412.42000	Other, with at least one outer ply of non-coniferous wood		X
4412.49	Other, with both outer plies of coniferous wood		
441249.010	- With at least one ply of tropical wood		X
441249.090	- Other		X
	Blockboard, laminboard and battenboard:		
4412.51	With at least one outer ply of tropical wood		
441251.100	1 Laminated lumber		X
441251.900	2 Other		X
4412.52	Other, with at least one outer ply of non-coniferous wood		
441252.100	1 Laminated lumber		X
441252.900	2 Other		X
4412.59	Other, with both outer plies of coniferous wood		
441259.100	1 Laminated lumber		X
441259.900	2 Other		X
	Other:		
4412.91	With at least one outer ply of tropical wood		
441291.100	1 Laminated lumber		X
441291.900	2 Other		X
4412.92	Other, with at least one outer ply of non-coniferous wood		
441292.100	1 Laminated lumber		X
441292.900	2 Other		X
4412.99	Other, with both outer plies of coniferous wood		
	1 Laminated lumber		
441299.110	- With at least one ply of tropical wood		X

441299.190	- Other		X
	2 Other		
441299.910	- With at least one ply of tropical wood		X
441299.990	- Other		X
44.13			
4413.00000	Densified wood, in blocks, plates, strips or profile shapes		A
44.14	Wooden frames for paintings, photographs, mirrors or similar objects		
4414.10000	Of tropical wood		A
4414.90000	Other		A
44.15	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		
4415.10000	Cases, boxes, crates, drums and similar packings; cable-drums		A
4415.20000	Pallets, box pallets and other load boards; pallet collars		A
44.16			
4416.00000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		A
44.17			
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood		
441700.010	1 Boot or shoe lasts and trees		A
441700.020	2 Other		A
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes		
	Windows, French-windows and their frames:		
4418.11000	Of tropical wood		A
4418.19000	Other		A
	Doors and their frames and thresholds:		
4418.21000	Of tropical wood		A
4418.29000	Other		A
4418.30000	Posts and beams other than products of subheadings 4418.81 to 4418.89		A
4418.40000	Shuttering for concrete constructional work		A
4418.50000	Shingles and shakes		A
	Assembled flooring panels:		
4418.73000	Of bamboo or with at least the top layer (wear layer) of bamboo		A

4418.74000	Other, for mosaic floors		A
4418.75000	Other, multilayer		A
4418.79000	Other		A
	Engineered structural timber products:		
4418.81	Glue-laminated timber (glulam)		
441881.100	- Of bamboo		A
	- Other		
441881.910	-- Posts and beams		A
	-- Other		
441881.991	--- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm^2; of non-rectangular and non-square cross-section		A
441881.992	--- With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.81-991)		A
441881.999	--- Other		A
4418.82	Cross-laminated timber (CLT or X-lam)		
	1 With each lamina of not less than 12 mm in thickness		
441882.110	- Of a length not less than 900 mm and of a width not less than 300 mm		A
441882.190	- Other		A
441882.900	2 Other		A
4418.83	I beams		
441883.100	- Of bamboo		A
441883.900	- Other		A
4418.89	Other		
441889.100	- Of bamboo		A
	- Other		
441889.910	-- Posts and beams		A
441889.990	-- Other		A
	Other:		
4418.91	Of bamboo		
441891.110	1 Cellular bamboo panels		A
	2 Other		
441891.210	(1) Tategu (door, window sash and the like) and Tokobashira		A

	(2) Other		
441891.221	- Transom		A
441891.222	- Other flooring panels and panels other than assembled flooring panels		A
441891.229	- Other		A
4418.92000	Cellular wood panels		A
4418.99	Other		
441899.210	1 Tategu (door, window sash and the like) and Tokobashira		A
	2 Other		
441899.221	- Transom		A
441899.222	- Other flooring panels and panels other than assembled flooring panels		A
441899.229	- Other		A
44.19	Tableware and kitchenware, of wood		
	Of bamboo:		
4419.11000	Bread boards, chopping boards and similar boards		A
4419.12	Chopsticks		
441912.100	1 Waribashi		A
441912.900	2 Other		A
4419.19000	Other		A
4419.20	Of tropical wood		
441920.100	1 Waribashi		A
441920.900	2 Other		A
4419.90	Other		
441990.100	1 Waribashi		A
441990.900	2 Other		A
44.20	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		
	Statuettes and other ornaments:		
4420.11000	Of tropical wood		A
4420.19000	Other		A
4420.90	Other		
442090.010	1 Wood marquetry or inlaid wood	10.0%	B10

442090.090	2 Other		A
44.21	Other articles of wood		
4421.10000	Clothes hangers		A
4421.20	Coffins		
442120.100	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea*), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks		A
	2 Other		
442120.910	- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed		A
442120.990	- Other		A
	Other:		
4421.91	Of bamboo		
442191.100	1 Kushi		X
442191.200	2 Match splints		A
	3 Other		
442191.910	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles		A
	- Other		
442191.991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed		A
442191.999	-- Other		A
4421.99	Other		
442199.100	1 Match splints		A
	2 Other		
442199.910	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea*), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks		A
	(2) Other		
442199.920	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles		A
	- Other		
442199.991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed		A
442199.999	-- Other		A
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork		
4501.10000	Natural cork, raw or simply prepared		A
4501.90000	Other		A
45.02			

4502.00000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)		A
45.03	Articles of natural cork		
4503.10000	Corks and stoppers		A
4503.90000	Other		A
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork		
4504.10000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		A
4504.90000	Other		A
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
	Mats, matting and screens of vegetable materials:		
4601.21000	Of bamboo		A
4601.22000	Of rattan		A
4601.29	Other		
460129.100	1 Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	6.0%	B7
460129.900	2 Other		A
	Other:		
4601.92000	Of bamboo		A
4601.93000	Of rattan		A
4601.94	Of other vegetable materials		
460194.100	1 Mushiro, Komo and rushmats		A
	2 Plaits and similar products of plaiting materials, whether or not assembled into strips		
460194.210	- Straw braid		A
460194.290	- Other		A
	3 Other		
	(1) Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)		
460194.911	- Tatami facing	6.0%	B10
460194.919	- Other	6.0%	B7
460194.990	(2) Other		A
4601.99	Other		
460199.100	1 Plaits and similar products of plaiting materials, whether or not assembled into strips		A

460199.200	2 Other		A
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah		
	Of vegetable materials:		
4602.11	Of bamboo		
460211.100	1 Fans and handscreens, and parts thereof		A
460211.900	2 Other		A
4602.12000	Of rattan		A
4602.19	Other		
460219.100	1 Straw envelopes for bottles		A
	2 Other		
460219.910	- Tatamidoko	7.9%	B7
	- Other		
460219.991	-- Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m² and containing tatami facing of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	7.9%	B7
460219.999	-- Other		A
4602.90	Other		
460290.010	1 Fans and hand-screens, non-mechanical; frames and handles thereof and parts of such frames and handles		A
460290.020	2 Other		A
47.01			
4701.00	Mechanical wood pulp		
470100.010	- Unbleached		A
470100.090	- Semi-bleached or bleached		A
47.02			
4702.00	Chemical wood pulp, dissolving grades		
470200.010	- Sulphite pulp		A
470200.090	- Other		A
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades		
	Unbleached:		
4703.11000	Coniferous		A
4703.19000	Non-coniferous		A
	Semi-bleached or bleached:		

4703.21000	Coniferous		A
4703.29000	Non-coniferous		A
47.04	Chemical wood pulp, sulphite, other than dissolving grades		
	Unbleached:		
4704.11000	Coniferous		A
4704.19000	Non-coniferous		A
	Semi-bleached or bleached:		
4704.21000	Coniferous		A
4704.29000	Non-coniferous		A
47.05			
4705.00000	Wood pulp obtained by a combination of mechanical and chemical pulping processes		A
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
4706.10000	Cotton linters pulp		A
4706.20000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		A
4706.30000	Other, of bamboo		A
	Other:		
4706.91000	Mechanical		A
4706.92000	Chemical		A
4706.93000	Obtained by a combination of mechanical and chemical processes		A
47.07	Recovered (waste and scrap) paper or paperboard		
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard		
470710.010	- Of corrugated paper		A
470710.090	- Other		A
4707.20000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		A
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
470730.010	- Of newspapers		A
470730.090	- Other		A
4707.90000	Other, including unsorted waste and scrap		A
48.01			
4801.00	Newsprint, in rolls or sheets		
	- In rolls of a width exceeding 80 cm		

480100.011	-- Of a width exceeding 161 cm		A
480100.019	-- Of a width not exceeding 161 cm		A
480100.090	- Other		A
48.02	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		
4802.10000	Hand-made paper and paperboard		A
4802.20000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		A
4802.40000	Wallpaper base		A
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54000	Weighing less than 40 g/m²		A
4802.55000	Weighing 40 g/m² or more but not more than 150 g/m², in rolls		A
4802.56000	Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		A
4802.57000	Other, weighing 40 g/m² or more but not more than 150 g/m²		A
4802.58000	Weighing more than 150 g/m²		A
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61	In rolls		
480261.100	1 Carbonising base paper		A
480261.900	2 Other		A
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
480262.100	1 Carbonising base paper		A
480262.900	2 Other		A
4802.69	Other		
480269.100	1 Carbonising base paper		A
480269.900	2 Other		A
48.03			
4803.00000	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		A
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03		

	Kraftliner:		
4804.11	Unbleached		
480411.010	1 Weighing not more than 300 g/m²		A
480411.020	2 Other		A
4804.19	Other		
480419.010	1 Weighing not more than 300 g/m²		A
480419.020	2 Other		A
	Sack kraft paper:		
4804.21000	Unbleached		A
4804.29000	Other		A
	Other kraft paper and paperboard weighing 150 g/m² or less:		
4804.31000	Unbleached		A
4804.39000	Other		A
	Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:		
4804.41000	Unbleached		A
4804.42000	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		A
4804.49000	Other		A
	Other kraft paper and paperboard weighing 225 g/m² or more:		
4804.51	Unbleached		
480451.010	1 Weighing not more than 300 g/m²		A
480451.020	2 Other		A
4804.52	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process		
480452.010	1 Weighing not more than 300 g/m²		A
480452.020	2 Other		A
4804.59	Other		
480459.010	1 Weighing not more than 300 g/m²		A
480459.020	2 Other		A
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter		
	Fluting paper:		
4805.11000	Semi-chemical fluting paper		A

4805.12000	Straw fluting paper		A
4805.19000	Other		A
	Testliner (recycled liner board):		
4805.24000	Weighing 150 g/m² or less		A
4805.25000	Weighing more than 150 g/m²		A
4805.30000	Sulphite wrapping paper		A
4805.40	Filter paper and paperboard		
480540.010	1 In rolls, weighing more than 130 g/m²		A
480540.020	2 Other		A
4805.50	Felt paper and paperboard		
480550.010	1 In rolls, weighing more than 130 g/m²		A
480550.020	2 Other		A
	Other:		
4805.91000	Weighing 150 g/m² or less		A
4805.92000	Weighing more than 150 g/m² but less than 225 g/m²		A
4805.93000	Weighing 225 g/m² or more		A
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
4806.10000	Vegetable parchment		A
4806.20000	Greaseproof papers		A
4806.30000	Tracing papers		A
4806.40000	Glassine and other glazed transparent or translucent papers		A
48.07			
4807.00000	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		A
48.08	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		
4808.10000	Corrugated paper and paperboard, whether or not perforated		A
4808.40000	Kraft paper, creped or crinkled, whether or not embossed or perforated		A
4808.90000	Other		A
48.09	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		
4809.20000	Self-copy paper		A

4809.90	Other		
480990.100	1 Carbon paper		A
480990.900	2 Other		A
48.10	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		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13000	In rolls		A
4810.14000	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		A
4810.19000	Other		A
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4810.22000	Light-weight coated paper		A
4810.29	Other		
481029.010	1 More than 10% by weight of the total fibre content consists of those obtained by a mechanical process		A
481029.020	2 Other		A
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less		A
4810.32000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²		A
4810.39000	Other		A
	Other paper and paperboard:		
4810.92000	Multi-ply		A
4810.99000	Other		A
48.11	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		
4811.10000	Tarred, bituminised or asphalted paper and paperboard		A
	Gummed or adhesive paper and paperboard:		
4811.41000	Self-adhesive		A
4811.49000	Other		A
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51	Bleached, weighing more than 150 g/m²		

481151.010	- For milk carton		A
481151.090	- Other		A
4811.59	Other		
481159.010	- For milk carton		A
481159.090	- Other		A
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
481160.010	1 Waxed, paraffined or oiled paper and paperboard		A
481160.020	2 Other		A
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
481190.100	- Thermal paper		A
481190.900	- Other		A
48.12			
4812.00000	Filter blocks, slabs and plates, of paper pulp		A
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
4813.10000	In the form of booklets or tubes		A
4813.20000	In rolls of a width not exceeding 5 cm		A
4813.90000	Other		A
48.14	Wallpaper and similar wall coverings; window transparencies of paper		
4814.20000	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		A
4814.90000	Other		A
48.16	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		
4816.20000	Self-copy paper		A
4816.90000	Other		A
48.17	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		
4817.10000	Envelopes		A
4817.20000	Letter cards, plain postcards and correspondence cards		A
4817.30000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		A
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar		

	household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
4818.10000	Toilet paper		A
4818.20	Handkerchiefs, cleansing or facial tissues and towels		
481820.100	- Cleansing or facial tissues		A
481820.200	- Handkerchiefs and towels		A
4818.30000	Tablecloths and serviettes		A
4818.50000	Articles of apparel and clothing accessories		A
4818.90000	Other		A
48.19	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		
4819.10000	Cartons, boxes and cases, of corrugated paper or paperboard		A
4819.20000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard		A
4819.30000	Sacks and bags, having a base of a width of 40 cm or more		A
4819.40000	Other sacks and bags, including cones		A
4819.50000	Other packing containers, including record sleeves		A
4819.60000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		A
48.20	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		
4820.10000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		A
4820.20000	Exercise books		A
4820.30000	Binders (other than book covers), folders and file covers		A
4820.40000	Manifold business forms and interleaved carbon sets		A
4820.50000	Albums for samples or for collections		A
4820.90000	Other		A
48.21	Paper or paperboard labels of all kinds, whether or not printed		
4821.10000	Printed		A
4821.90000	Other		A
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)		
4822.10000	Of a kind used for winding textile yarn		A
4822.90000	Other		A

48.23	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		
4823.20000	Filter paper and paperboard		A
4823.40000	Rolls, sheets and dials, printed for self-recording apparatus		A
	Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823.61000	Of bamboo		A
4823.69000	Other		A
4823.70000	Moulded or pressed articles of paper pulp		A
4823.90	Other		
482390.100	1 Cards for punched-card system statistical machines, tapes for monotype and similar cards or tapes, perforated for recording		A
482390.200	2 Other		A
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		
4901.10000	In single sheets, whether or not folded		A
	Other:		
4901.91000	Dictionaries and encyclopaedias, and serial instalments thereof		A
4901.99000	Other		A
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
4902.10000	Appearing at least four times a week		A
4902.90000	Other		A
49.03			
4903.00000	Children’s picture, drawing or colouring books		A
49.04			
4904.00000	Music, printed or in manuscript, whether or not bound or illustrated		A
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905.20000	In book form		A
4905.90000	Other		A
49.06			
4906.00000	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		A
49.07			
4907.00000	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		A

49.08	Transfers (decalcomanias)		
4908.10000	Transfers (decalcomanias), vitrifiable		A
4908.90000	Other		A
49.09			
4909.00000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		A
49.10			
4910.00	Calendars of any kind, printed, including calendar blocks		
491000.010	- Of paper or paperboard		A
491000.090	- Other		A
49.11	Other printed matter, including printed pictures and photographs		
4911.10000	Trade advertising material, commercial catalogues and the like		A
	Other:		
4911.91	Pictures, designs and photographs		
491191.010	- Photographs		A
491191.090	- Other		A
4911.99000	Other		A
50.01			
5001.00	Silk-worm cocoons suitable for reeling		
500100.010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a Cabinet Order) and the quantity of Raw silk in 5002.00-2, for the quantity (quota) stipulated by a Cabinet Order on the basis of 798 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as “the Pooled Quota” in subheading 5002.00		-
500100.090	- Other		X
50.02			
5002.00	Raw silk (not thrown)		
500200.100	1 Wild silk		A
	2 Other		
	- For “the pooled quota”		
500200.211	-- Double cocoons silk		-
	-- Other		
500200.215	--- 20/22 denier		-

500200.216	--- 26/29 denier		-
500200.217	--- Other		-
	- Other		
500200.221	-- Double cocoons silk		X
	-- Other		
500200.225	--- 20/22 denier		X
500200.226	--- 26/29 denier		X
500200.227	--- Other		X
50.03			
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		
	- Not carded or combed		
500300.012	-- Cocoon waste		A
500300.019	-- Other		A
500300.090	- Other		A
50.04			
5004.00000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale		A
50.05			
5005.00	Yarn spun from silk waste, not put up for retail sale		
500500.010	- Yarn spun from silk waste other than noil		A
500500.090	- Yarn spun from noil silk		A
50.06			
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut		
500600.010	1 Silk yarn and yarn spun from noil or other waste silk		A
500600.020	2 Silk-worm gut		A
50.07	Woven fabrics of silk or of silk waste		
5007.10	Fabrics of noil silk		
500710.010	1 Having either the warp or the weft of synthetic fibres or acetate fibres		A
500710.020	2 Other		A
5007.20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk		
500720.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		A
	- Other		

	-- Mixed with other fibres		
500720.021	--- Mixed with wool or fine animal hair		A
500720.029	--- Other		A
	-- Not mixed with other fibres		
	--- Not more than 45 cm in width		
	---- Died in fibres or yarn prior to weaving		
500720.031	----- Figured		A
500720.032	----- Of kasuri yarn		A
500720.033	----- Other		A
	---- Other		
500720.034	----- Figured		A
500720.035	----- Shibori		A
500720.039	----- Other		A
	--- Other		
	---- Dyed		
500720.091	----- Figured		A
500720.092	----- Other		A
	---- Other		
500720.093	----- Figured		A
500720.094	----- Of not thrown silk other than wild silk, weighing not less than 32.3 g/m²		A
500720.095	----- Of not thrown silk other than wild silk, weighing less than 32.3 g/m²		A
500720.099	----- Other		A
5007.90	Other fabrics		
500790.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		A
	- Other		
500790.091	-- Mixed with wool or fine animal hair		A
500790.099	-- Other		A
51.01	Wool, not carded or combed		
	Greasy, including fleece-washed wool:		
5101.11000	Shorn wool		A
5101.19000	Other		A

	Degreased, not carbonised:		
5101.21000	Shorn wool		A
5101.29000	Other		A
5101.30000	Carbonised		A
51.02	Fine or coarse animal hair, not carded or combed		
	Fine animal hair:		
5102.11000	Of Kashmir (cashmere) goats		A
5102.19000	Other		A
5102.20000	Coarse animal hair		A
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		
5103.10000	Noils of wool or of fine animal hair		A
5103.20000	Other waste of wool or of fine animal hair		A
5103.30000	Waste of coarse animal hair		A
51.04			
5104.00000	Garnetted stock of wool or of fine or coarse animal hair		A
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)		
5105.10000	Carded wool		A
	Wool tops and other combed wool:		
5105.21000	Combed wool in fragments		A
5105.29000	Other		A
	Fine animal hair, carded or combed:		
5105.31000	Of Kashmir (cashmere) goats		A
5105.39000	Other		A
5105.40000	Coarse animal hair, carded or combed		A
51.06	Yarn of carded wool, not put up for retail sale		
5106.10000	Containing 85% or more by weight of wool		A
5106.20000	Containing less than 85% by weight of wool		A
51.07	Yarn of combed wool, not put up for retail sale		
5107.10	Containing 85% or more by weight of wool		
510710.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre		A

510710.090	- Other		A
5107.20	Containing less than 85% by weight of wool		
510720.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre		A
510720.090	- Other		A
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		
5108.10000	Carded		A
5108.20000	Combed		A
51.09	Yarn of wool or of fine animal hair, put up for retail sale		
5109.10	Containing 85% or more by weight of wool or of fine animal hair		
	1 Of a weight not exceeding 125 g		
510910.011	- Carded		A
510910.019	- Combed		A
	2 Other		
510910.021	- Carded		A
510910.022	- Combed		A
5109.90	Other		
	1 Of a weight not exceeding 125 g		
510990.011	- Carded		A
510990.019	- Combed		A
	2 Other		
510990.021	- Carded		A
510990.022	- Combed		A
51.10			
5110.00000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale		A
51.11	Woven fabrics of carded wool or of carded fine animal hair		
	Containing 85% or more by weight of wool or of fine animal hair:		
5111.11	Of a weight not exceeding 300 g/m²		
511111.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511111.021	(1) Of a weight exceeding 200 g/m²		A

511111.022	(2) Other		A
5111.19	Other		
511119.010	1 Containing more than 10% by weight of silk		A
511119.020	2 Other		A
5111.20	Other, mixed mainly or solely with man-made filaments		
511120.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511120.021	(1) Of a weight exceeding 200 g/m²		A
511120.022	(2) Other		A
5111.30	Other, mixed mainly or solely with man-made staple fibres		
511130.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511130.021	(1) Of a weight exceeding 200 g/m²		A
511130.022	(2) Other		A
5111.90	Other		
511190.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511190.021	(1) Of a weight exceeding 200 g/m²		A
511190.022	(2) Other		A
51.12	Woven fabrics of combed wool or of combed fine animal hair		
	Containing 85% or more by weight of wool or of fine animal hair:		
5112.11	Of a weight not exceeding 200 g/m²		
511211.010	1 Containing more than 10% by weight of silk		A
511211.020	2 Other		A
5112.19	Other		
511219.010	1 Containing more than 10% by weight of silk		A
511219.020	2 Other		A
5112.20	Other, mixed mainly or solely with man-made filaments		
511220.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511220.021	(1) Of a weight exceeding 200 g/m²		A

511220.022	(2) Other		A
5112.30	Other, mixed mainly or solely with man-made staple fibres		
511230.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511230.021	(1) Of a weight exceeding 200 g/m²		A
511230.022	(2) Other		A
5112.90	Other		
511290.010	1 Containing more than 10% by weight of silk		A
	2 Other		
511290.021	(1) Of a weight exceeding 200 g/m²		A
511290.022	(2) Other		A
51.13			
5113.00000	Woven fabrics of coarse animal hair or of horsehair		A
52.01			
5201.00000	Cotton, not carded or combed		A
52.02	Cotton waste (including yarn waste and garnetted stock)		
5202.10000	Yarn waste (including thread waste)		A
	Other:		
5202.91000	Garnetted stock		A
5202.99000	Other		A
52.03			
5203.00000	Cotton, carded or combed		A
52.04	Cotton sewing thread, whether or not put up for retail sale		
	Not put up for retail sale:		
5204.11	Containing 85% or more by weight of cotton		
520411.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520411.020	2 Other		A
5204.19	Other		
520419.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520419.020	2 Other		A
5204.20000	Put up for retail sale		A

52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale		
	Single yarn, of uncombed fibres:		
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
520511.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520511.020	2 Other		A
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
520512.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520512.021	-- Unbleached, not mercerised		A
520512.022	-- Other		A
520512.029	- Mixed with other fibres		A
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
520513.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520513.021	-- Unbleached, not mercerised		A
520513.022	-- Other		A
520513.029	- Mixed with other fibres		A
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
520514.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520514.021	-- Unbleached, not mercerised		A
520514.022	-- Other		A
520514.029	- Mixed with other fibres		A
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)		
520515.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520515.021	-- Unbleached, not mercerised		A

520515.022	-- Other		A
520515.029	- Mixed with other fibres		A
	Single yarn, of combed fibres:		
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
520521.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520521.020	2 Other		A
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
520522.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520522.021	-- Unbleached, not mercerised		A
520522.022	-- Other		A
520522.029	- Mixed with other fibres		A
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
520523.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520523.021	-- Unbleached, not mercerised		A
520523.022	-- Other		A
520523.029	- Mixed with other fibres		A
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
520524.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520524.021	-- Unbleached, not mercerised		A
520524.022	-- Other		A
520524.029	- Mixed with other fibres		A
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)		
520526.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		

520526.021	-- Unbleached, not mercerised		A
520526.022	-- Other		A
520526.029	- Mixed with other fibres		A
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)		
520527.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520527.021	-- Unbleached, not mercerised		A
520527.022	-- Other		A
520527.029	- Mixed with other fibres		A
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)		
520528.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
	- Consisting wholly of cotton		
520528.021	-- Unbleached, not mercerised		A
520528.022	-- Other		A
520528.029	- Mixed with other fibres		A
	Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
520531.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520531.020	2 Other		A
5205.32	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 yam)		
520532.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520532.020	2 Other		A
5205.33	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 yam)		
520533.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520533.021	- Consisting wholly of cotton		A
520533.029	- Mixed with other fibres		A

5205.34	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 yam)		
520534.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520534.021	- Consisting wholly of cotton		A
520534.029	- Mixed with other fibres		A
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
520535.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520535.021	- Consisting wholly of cotton		A
520535.029	- Mixed with other fibres		A
	Multiple (folded) or cabled yarn, of combed fibres:		
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
520541.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520541.020	2 Other		A
5205.42	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 yam)		
520542.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520542.090	2 Other		A
5205.43	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 yam)		
520543.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520543.021	- Consisting wholly of cotton		A
520543.029	- Mixed with other fibres		A
5205.44	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 yam)		
520544.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520544.021	- Consisting wholly of cotton		A
520544.029	- Mixed with other fibres		A
5205.46	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 yam)		

520546.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520546.021	- Consisting wholly of cotton		A
520546.029	- Mixed with other fibres		A
5205.47	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)		
520547.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520547.021	- Consisting wholly of cotton		A
520547.029	- Mixed with other fibres		A
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)		
520548.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	2 Other		
520548.021	- Consisting wholly of cotton		A
520548.029	- Mixed with other fibres		A
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale		
	Single yarn, of uncombed fibres:		
5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
520611.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520611.020	2 Other		A
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
520612.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520612.020	2 Other		A
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
520613.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520613.020	2 Other		A
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
520614.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520614.020	2 Other		A
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)		
520615.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A

520615.020	2 Other		A
	Single yarn, of combed fibres:		
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
520621.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520621.020	2 Other		A
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
520622.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520622.020	2 Other		A
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
520623.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520623.020	2 Other		A
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
520624.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520624.020	2 Other		A
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)		
520625.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520625.020	2 Other		A
	Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
520631.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520631.020	2 Other		A
5206.32	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 yam)		
520632.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520632.020	2 Other		A
5206.33	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 yam)		
520633.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520633.020	2 Other		A
5206.34	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 yam)		
520634.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A

520634.020	2 Other		A
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
520635.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520635.020	2 Other		A
	Multiple (folded) or cabled yarn, of combed fibres:		
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
520641.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520641.020	2 Other		A
5206.42	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 yam)		
520642.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520642.020	2 Other		A
5206.43	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 yam)		
520643.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520643.020	2 Other		A
5206.44	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 yam)		
520644.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520644.020	2 Other		A
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
520645.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520645.020	2 Other		A
52.07	Cotton yarn (other than sewing thread) put up for retail sale		
5207.10	Containing 85% or more by weight of cotton		
520710.010	1 Of a weight not exceeding 125 g		A
	2 Other		
520710.091	(1) Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520710.099	(2) Other		A
5207.90	Other		
520790.010	1 Of a weight not exceeding 125 g		A
	2 Other		

520790.091	(1) Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520790.099	(2) Other		A
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²		
	Unbleached:		
5208.11	Plain weave, weighing not more than 100 g/m²		
520811.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520811.092	-- Poplin		A
	-- Other		
520811.091	--- Shirting		A
520811.093	--- Voile and lawn		A
520811.099	--- Other		A
5208.12	Plain weave, weighing more than 100 g/m²		
520812.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520812.093	-- Poplin		A
	-- Other		
520812.091	--- Sheeting		A
520812.092	--- Shirting		A
520812.099	--- Other		A
5208.13	3-thread or 4-thread twill, including cross twill		
520813.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520813.090	- Other		A
5208.19	Other fabrics		
520819.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520819.091	-- Satin		A
520819.099	-- Other		A
	Bleached:		
5208.21	Plain weave, weighing not more than 100 g/m²		
520821.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A

	- Other		
520821.092	-- Poplin		A
	-- Other		
520821.091	--- Shirting		A
520821.099	--- Other		A
5208.22	Plain weave, weighing more than 100 g/m²		
520822.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520822.020	- Poplin		A
	- Other		
520822.091	-- Shirting		A
520822.099	-- Other		A
5208.23	3-thread or 4-thread twill, including cross twill		
520823.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520823.090	- Other		A
5208.29	Other fabrics		
520829.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520829.090	- Other		A
	Dyed:		
5208.31	Plain weave, weighing not more than 100 g/m²		
520831.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520831.091	-- Dyed in fibres or yarns prior to weaving		A
	-- Other		
520831.092	--- Poplin		A
	--- Other		
520831.093	---- Voile and lawn		A
520831.099	---- Other		A
5208.32	Plain weave, weighing more than 100 g/m²		
520832.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520832.091	-- Dyed in fibres or yarns prior to weaving		A

	-- Other		
520832.092	--- Poplin		A
520832.099	--- Other		A
5208.33	3-thread or 4-thread twill, including cross twill		
520833.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520833.090	- Other		A
5208.39	Other fabrics		
520839.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520839.091	-- Satin		A
520839.099	-- Other		A
	Of yarns of different colours:		
5208.41	Plain weave, weighing not more than 100 g/m²		
520841.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
	-- Gingham and Poplin		
520841.091	--- Gingham		A
520841.092	--- Poplin		A
520841.099	-- Other		A
5208.42	Plain weave, weighing more than 100 g/m²		
520842.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
	-- Gingham and Poplin		
520842.091	--- Gingham		A
520842.092	--- Poplin		A
520842.099	-- Other		A
5208.43	3-thread or 4-thread twill, including cross twill		
520843.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520843.090	- Other		A
5208.49	Other fabrics		
520849.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A

520849.090	- Other		A
	Printed:		
5208.51	Plain weave, weighing not more than 100 g/m²		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520851.011	-- Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter in this Chapter referred to as the same)		A
520851.019	-- Other		A
	- Other		
520851.091	-- Batiks		A
	-- Other		
520851.093	--- Poplin		A
	--- Other		
520851.092	---- Shirting		A
520851.094	---- Voile and lawn		A
520851.099	---- Other		A
5208.52	Plain weave, weighing more than 100 g/m²		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520852.011	-- Batiks		A
520852.019	-- Other		A
	- Other		
520852.091	-- Batiks		A
	-- Other		
520852.094	--- Poplin		A
	--- Other		
520852.092	---- Sheeting		A
520852.093	---- Shirting		A
520852.099	---- Other		A
5208.59	Other fabrics		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520859.011	-- Batiks		A
520859.019	-- Other		A

	- Other		
520859.091	-- Batiks		A
	-- Other		
520859.092	--- Satin		A
520859.099	--- Other		A
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²		
	Unbleached:		
5209.11	Plain weave		
520911.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
	- Other		
520911.091	-- Sheeting		A
520911.099	-- Other		A
5209.12	3-thread or 4-thread twill, including cross twill		
520912.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520912.090	- Other		A
5209.19	Other fabrics		
520919.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520919.090	- Other		A
	Bleached:		
5209.21	Plain weave		
520921.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520921.090	- Other		A
5209.22	3-thread or 4-thread twill, including cross twill		
520922.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520922.090	- Other		A
5209.29	Other fabrics		
520929.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520929.090	- Other		A
	Dyed:		
5209.31	Plain weave		
520931.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A

	- Other		
520931.091	-- Dyed in fibres or yarns prior to weaving		A
520931.099	-- Other		A
5209.32	3-thread or 4-thread twill, including cross twill		
520932.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520932.090	- Other		A
5209.39	Other fabrics		
520939.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520939.090	- Other		A
	Of yarns of different colours:		
5209.41	Plain weave		
520941.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520941.090	- Other		A
5209.42	Denim		
520942.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520942.090	- Other		A
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill		
520943.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520943.090	- Other		A
5209.49	Other fabrics		
520949.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		A
520949.090	- Other		A
	Printed:		
5209.51	Plain weave		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520951.011	-- Batiks		A
520951.019	-- Other		A
	- Other		
520951.091	-- Batiks		A
	-- Other		
520951.092	--- Sheeting		A

520951.099	--- Other		A
5209.52	3-thread or 4-thread twill, including cross twill		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520952.011	-- Batiks		A
520952.019	-- Other		A
	- Other		
520952.091	-- Batiks		A
520952.099	-- Other		A
5209.59	Other fabrics		
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		
520959.011	-- Batiks		A
520959.019	-- Other		A
	- Other		
520959.091	-- Batiks		A
	-- Other		
520959.092	--- Satin		A
520959.099	--- Other		A
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²		
	Unbleached:		
5210.11	Plain weave		
521011.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521011.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521011.030	3 Other		A
5210.19	Other fabrics		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521019.110	- 3-thread or 4-thread twill, including cross twill		A
521019.190	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521019.210	- 3-thread or 4-thread twill, including cross twill		A

521019.290	- Other		A
	3 Other		
521019.910	- 3-thread or 4-thread twill, including cross twill		A
521019.990	- Other		A
	Bleached:		
5210.21	Plain weave		
521021.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521021.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521021.030	3 Other		A
5210.29	Other fabrics		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521029.110	- 3-thread or 4-thread twill, including cross twill		A
521029.190	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521029.210	- 3-thread or 4-thread twill, including cross twill		A
521029.290	- Other		A
	3 Other		
521029.910	- 3-thread or 4-thread twill, including cross twill		A
521029.990	- Other		A
	Dyed:		
5210.31	Plain weave		
521031.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521031.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521031.030	3 Other		A
5210.32	3-thread or 4-thread twill, including cross twill		
521032.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521032.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521032.030	3 Other		A

5210.39	Other fabrics		
521039.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521039.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521039.030	3 Other		A
	Of yarns of different colours:		
5210.41	Plain weave		
521041.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521041.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521041.030	3 Other		A
5210.49	Other fabrics		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521049.110	- 3-thread or 4-thread twill, including cross twill		A
521049.190	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521049.210	- 3-thread or 4-thread twill, including cross twill		A
521049.290	- Other		A
	3 Other		
521049.910	- 3-thread or 4-thread twill, including cross twill		A
521049.990	- Other		A
	Printed:		
5210.51	Plain weave		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521051.011	- Batiks		A
521051.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521051.021	- Batiks		A
521051.029	- Other		A
	3 Other		

521051.031	- Batiks		A
521051.039	- Other		A
5210.59	Other fabrics		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521059.011	- Batiks		A
521059.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521059.021	- Batiks		A
521059.029	- Other		A
	3 Other		
521059.031	- Batiks		A
521059.039	- Other		A
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²		
	Unbleached:		
5211.11	Plain weave		
521111.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521111.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521111.030	3 Other		A
5211.12	3-thread or 4-thread twill, including cross twill		
521112.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521112.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521112.030	3 Other		A
5211.19	Other fabrics		
521119.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521119.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521119.030	3 Other		A
5211.20	Bleached:		
521120.100	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A

521120.200	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521120.900	3 Other		A
	Dyed:		
5211.31	Plain weave		
521131.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521131.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521131.030	3 Other		A
5211.32	3-thread or 4-thread twill, including cross twill		
521132.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521132.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521132.030	3 Other		A
5211.39	Other fabrics		
521139.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521139.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521139.030	3 Other		A
	Of yarns of different colours:		
5211.41	Plain weave		
521141.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521141.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521141.030	3 Other		A
5211.42	Denim		
521142.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521142.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521142.030	3 Other		A
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill		
521143.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A

521143.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521143.030	3 Other		A
5211.49	Other fabrics		
521149.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521149.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521149.030	3 Other		A
	Printed:		
5211.51	Plain weave		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521151.011	- Batiks		A
521151.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521151.021	- Batiks		A
521151.029	- Other		A
	3 Other		
521151.031	- Batiks		A
521151.039	- Other		A
5211.52	3-thread or 4-thread twill, including cross twill		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521152.011	- Batiks		A
521152.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521152.021	- Batiks		A
521152.029	- Other		A
	3 Other		
521152.031	- Batiks		A
521152.039	- Other		A
5211.59	Other fabrics		

	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521159.011	- Batiks		A
521159.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521159.021	- Batiks		A
521159.029	- Other		A
	3 Other		
521159.031	- Batiks		A
521159.039	- Other		A
52.12	Other woven fabrics of cotton		
	Weighing not more than 200 g/m²:		
5212.11	Unbleached		
521211.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521211.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521211.030	3 Other		A
5212.12	Bleached		
521212.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521212.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521212.030	3 Other		A
5212.13	Dyed		
521213.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521213.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521213.030	3 Other		A
5212.14	Of yarns of different colours		
521214.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521214.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521214.030	3 Other		A
5212.15	Printed		

	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		
521215.011	- Batiks		A
521215.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521215.021	- Batiks		A
521215.029	- Other		A
	3 Other		
521215.031	- Batiks		A
521215.039	- Other		A
	Weighing more than 200 g/m²:		
5212.21	Unbleached		
521221.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521221.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521221.030	3 Other		A
5212.22	Bleached		
521222.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521222.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521222.030	3 Other		A
5212.23	Dyed		
521223.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521223.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521223.030	3 Other		A
5212.24	Of yarns of different colours		
521224.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
521224.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
521224.030	3 Other		A
5212.25	Printed		
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		

521225.011	- Batiks		A
521225.019	- Other		A
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		
521225.021	- Batiks		A
521225.029	- Other		A
	3 Other		
521225.031	- Batiks		A
521225.039	- Other		A
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		
5301.10000	Flax, raw or retted		A
	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21000	Broken or scutched		A
5301.29	Other		
530129.010	- Scoured		A
530129.090	- Other		A
5301.30000	Flax tow and waste		A
53.02	True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		
5302.10000	True hemp, raw or retted		A
5302.90000	Other		A
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
5303.10000	Jute and other textile bast fibres, raw or retted		A
5303.90000	Other		A
53.05			
5305.00000	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)		A
53.06	Flax yarn		
5306.10000	Single		A
5306.20000	Multiple (folded) or cabled		A
53.07	Yarn of jute or of other textile bast fibres of heading 53.03		
5307.10000	Single		A

5307.20000	Multiple (folded) or cabled		A
53.08	Yarn of other vegetable textile fibres; paper yarn		
5308.10000	Coir yarn		A
5308.20000	True hemp yarn		A
5308.90	Other		
530890.020	1 Paper yarn		A
530890.091	2 Ramie yarn		A
530890.092	3 Other		A
53.09	Woven fabrics of flax		
	Containing 85% or more by weight of flax:		
5309.11000	Unbleached or bleached		A
5309.19000	Other		A
	Containing less than 85% by weight of flax:		
5309.21000	Unbleached or bleached		A
5309.29000	Other		A
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03		
5310.10000	Unbleached		A
5310.90000	Other		A
53.11			
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
531100.010	1 Woven fabrics of ramie		A
531100.020	2 Woven fabrics of true hemp or paper yarn		A
531100.030	3 Other		A
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale		
5401.10	Of synthetic filaments		
540110.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540110.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540110.022	(2) Other		A
5401.20	Of artificial filaments		
540120.010	1 Containing more than 10% by weight of silk		A

	2 Other		
540120.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
540120.022	(2) Other		A
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex		
	High tenacity yarn of nylon or other polyamides, whether or not textured:		
5402.11000	Of aramids		A
5402.19	Other		
540219.100	1 Containing more than 10% by weight of silk		A
	2 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		
540219.210	- Untwisted or with a twist not exceeding 50 turns per metre		A
540219.220	- With a twist exceeding 50 turns per meter		A
540219.900	3 Other		A
5402.20	High tenacity yarn of polyesters, whether or not textured		
540220.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540220.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540220.022	(2) Other		A
	Textured yarn:		
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex		
540231.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540231.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540231.022	(2) Other		A
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex		
540232.010	1 Containing more than 10% by weight of silk		A
	2 Other		
	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		
540232.021	- Measuring per single yarn more than 88 tex		A
540232.022	- Other		A
540232.029	(2) Other		A
5402.33	Of polyesters		

540233.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540233.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540233.022	(2) Other		A
5402.34	Of polypropylene		
540234.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540234.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540234.990	(2) Other		A
5402.39	Other		
540239.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540239.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540239.022	(2) Other		A
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44	Elastomeric		
540244.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540244.910	(1) Of aramid fibres		A
	(2) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		
540244.921	- Of nylon or other polyamides		A
540244.922	- Of polyesters		A
540244.929	- Other		A
540244.990	(3) Other		A
5402.45	Other, of nylon or other polyamides		
540245.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540245.910	(1) Of aramid fibres		A
	(2) Other		
540245.991	A Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540245.999	B Other		A

5402.46	Other, of polyesters, partially oriented		
540246.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540246.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540246.990	(2) Other		A
5402.47	Other, of polyesters		
540247.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540247.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540247.990	(2) Other		A
5402.48	Other, of polypropylene		
540248.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540248.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540248.990	(2) Other		A
5402.49	Other		
540249.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540249.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540249.022	(2) Other		A
	Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51	Of nylon or other polyamides		
540251.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540251.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540251.022	(2) Other		A
5402.52	Of polyesters		
540252.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540252.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540252.022	(2) Other		A

5402.53	Of polypropylene		
540253.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540253.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540253.022	(2) Other		A
5402.59	Other		
540259.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540259.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540259.022	(2) Other		A
	Other yarn, multiple (folded) or cabled:		
5402.61	Of nylon or other polyamides		
540261.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540261.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540261.022	(2) Other		A
5402.62	Of polyesters		
540262.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540262.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540262.022	(2) Other		A
5402.63	Of polypropylene		
540263.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540263.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540263.022	(2) Other		A
5402.69	Other		
540269.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540269.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
540269.022	(2) Other		A

54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex		
5403.10	High tenacity yarn of viscose rayon		
540310.010	1 Containing more than 10% by weight of silk		A
540310.020	2 Other		A
	Other yarn, single:		
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre		
540331.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540331.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		A
540331.990	(2) Other		A
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre		
540332.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540332.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		A
540332.990	(2) Other		A
5403.33	Of cellulose acetate		
540333.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540333.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
540333.022	(2) Other		A
5403.39	Other		
540339.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540339.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
540339.022	(2) Other		A
	Other yarn, multiple (folded) or cabled:		
5403.41	Of viscose rayon		
540341.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540341.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		A
540341.990	(2) Other		A

5403.42	Of cellulose acetate		
540342.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540342.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
540342.022	(2) Other		A
5403.49	Other		
540349.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540349.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
540349.022	(2) Other		A
54.04	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		
	Monofilament:		
5404.11000	Elastomeric		A
5404.12000	Other, of polypropylene		A
5404.19	Other		
540419.010	- Of nylon or other polyamides		A
540419.090	- Other		A
5404.90000	Other		A
54.05			
5405.00000	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		A
54.06			
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale		
540600.100	1 Containing more than 10% by weight of silk		A
	2 Other		
540600.910	(1) Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together		A
540600.990	(2) Other		A
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04		
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		
	1 Containing more than 10% by weight of silk		

540710.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		A
540710.019	- Other		A
	2 Other		
	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		
540710.081	- Containing 85% or more by weight of nylon or other polyamides		A
540710.089	- Other		A
540710.090	(2) Other		A
5407.20	Woven fabrics obtained from strip or the like		
	1 Containing more than 10% by weight of silk		
540720.011	- Containing more than 50% by weight of synthetic textile materials or of synthetic textile materials and acetate textile materials taken together, or having either the warp or the weft of such materials		A
540720.019	- Other		A
	2 Other		
	(1) Containing more than 50% by weight of textile materials of nylon or other polyamides, polyacrylonitriles (acrylic or modacrylic), polyesters, polypropylenes, polyvinylidene chlorides or vinylon or of these synthetic textile materials and acetate textile materials taken together, or having either the warp or the weft of such textile materials		
540720.091	A Consisting wholly of textile materials of nylon or other polyamides, polyacrylonitriles (acrylic or modacrylic), polyesters, polypropylenes, polyvinylidene chlorides or vinylon or of these synthetic textile materials and acetate textile materials		A
540720.092	B Other		A
540720.099	(2) Other		A
5407.30	Fabrics specified in Note 9 to Section XI		
	1 Containing more than 10% by weight of silk		
540730.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540730.019	- Other		A
	2 Other		
	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		
540730.091	A Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		A
540730.092	B Other		A
540730.099	(2) Other		A
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		

5407.41	Unbleached or bleached		
540741.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540741.023	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540741.029	(2) Other		A
5407.42	Dyed		
540742.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540742.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540742.022	(2) Other		A
5407.43	Of yarns of different colours		
540743.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540743.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540743.022	(2) Other		A
5407.44	Printed		
540744.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540744.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540744.022	(2) Other		A
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51	Unbleached or bleached		
540751.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540751.023	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540751.029	(2) Other		A
5407.52	Dyed		
540752.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540752.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540752.022	(2) Other		A

5407.53	Of yarns of different colours		
540753.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540753.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540753.022	(2) Other		A
5407.54	Printed		
540754.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540754.021	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
540754.022	(2) Other		A
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61	Containing 85% or more by weight of non-textured polyester filaments		
540761.010	1 Containing more than 10% by weight of silk		A
	2 Other		
	(1) Consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		
540761.021	- Unbleached or bleached		A
540761.022	- Dyed		A
540761.023	- Of yarns of different colours		A
540761.024	- Printed		A
540761.029	(2) Other		A
5407.69	Other:		
540769.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540769.021	- Unbleached or bleached		A
540769.022	- Dyed		A
540769.023	- Of yarns of different colours		A
540769.024	- Printed		A
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71	Unbleached or bleached		
540771.010	1 Containing more than 10% by weight of silk		A
	2 Other		

540771.021	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres”, or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540771.022	(2) Other		A
5407.72	Dyed		
540772.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540772.021	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres”, or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540772.022	(2) Other		A
5407.73	Of yarns of different colours		
540773.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540773.021	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres”, or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540773.022	(2) Other		A
5407.74	Printed		
540774.010	1 Containing more than 10% by weight of silk		A
	2 Other		
540774.021	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres”, or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540774.022	(2) Other		A
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
540781.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		A
540781.019	- Other		A
540781.090	2 Other		A
5407.82	Dyed		
	1 Containing more than 10% by weight of silk		
540782.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		A
540782.019	- Other		A

540782.090	2 Other		A
5407.83	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
540783.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		A
540783.019	- Other		A
540783.090	2 Other		A
5407.84	Printed		
	1 Containing more than 10% by weight of silk		
540784.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		A
540784.019	- Other		A
540784.090	2 Other		A
	Other woven fabrics:		
5407.91	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
540791.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540791.019	- Other		A
	2 Other		
540791.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres”, of acetate fibres or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540791.099	(2) Other		A
5407.92	Dyed		
	1 Containing more than 10% by weight of silk		
540792.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540792.019	- Other		A
	2 Other		
540792.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres”, of acetate fibres or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A

540792.099	(2) Other		A
5407.93	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
540793.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540793.019	- Other		A
	2 Other		
540793.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540793.099	(2) Other		A
5407.94	Printed		
	1 Containing more than 10% by weight of silk		
540794.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540794.019	- Other		A
	2 Other		
540794.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		A
540794.099	(2) Other		A
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05		
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon		
540810.010	1 Containing more than 10% by weight of silk		A
540810.020	2 Other		A
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
540821.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540821.019	- Other		A
	2 Other		

540821.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540821.099	(2) Other		A
5408.22	Dyed		
	1 Containing more than 10% by weight of silk		
540822.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540822.019	- Other		A
	2 Other		
540822.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540822.099	(2) Other		A
5408.23	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
540823.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540823.019	- Other		A
	2 Other		
540823.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540823.099	(2) Other		A
5408.24	Printed		
	1 Containing more than 10% by weight of silk		
540824.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540824.019	- Other		A
	2 Other		
540824.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		A
540824.099	(2) Other		A
	Other woven fabrics:		
5408.31	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		

540831.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540831.019	- Other		A
	2 Other		
540831.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540831.099	(2) Other		A
5408.32	Dyed		
	1 Containing more than 10% by weight of silk		
540832.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540832.019	- Other		A
	2 Other		
540832.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540832.099	(2) Other		A
5408.33	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
540833.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540833.019	- Other		A
	2 Other		
540833.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540833.099	(2) Other		A
5408.34	Printed		
	1 Containing more than 10% by weight of silk		
540834.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
540834.019	- Other		A
	2 Other		
540834.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A

540834.099	(2) Other		A
55.01	Synthetic filament tow		
	Of nylon or other polyamides:		
5501.11	Of aramids		
550111.100	1 Of m-aramids		A
550111.900	2 Other		A
5501.19000	Other		A
5501.20000	Of polyesters		A
5501.30000	Acrylic or modacrylic		A
5501.40000	Of polypropylene		A
5501.90000	Other		A
55.02	Artificial filament tow		
5502.10000	Of cellulose acetate		A
5502.90000	Other		A
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
	Of nylon or other polyamides:		
5503.11000	Of aramids		A
5503.19000	Other		A
5503.20	Of polyesters		
550320.010	- Measuring more than 3.88 decitex but less than 22.23 decitex, 25 mm or more but not more than 80 mm in length		A
550320.090	- Other		A
5503.30000	Acrylic or modacrylic		A
5503.40000	Of polypropylene		A
5503.90	Other		
550390.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550390.020	2 Other		A
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning		
5504.10000	Of viscose rayon		A
5504.90	Other		
550490.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
550490.020	2 Other		A

55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres		
5505.10000	Of synthetic fibres		A
5505.20000	Of artificial fibres		A
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506.10000	Of nylon or other polyamides		A
5506.20000	Of polyesters		A
5506.30000	Acrylic or modacrylic		A
5506.40	Of polypropylene		
550640.100	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550640.900	2 Other		A
5506.90	Other		
550690.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550690.020	2 Other		A
55.07			
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning		
550700.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
550700.020	2 Other		A
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale		
5508.10000	Of synthetic staple fibres		A
5508.20	Of artificial staple fibres		
550820.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together		A
550820.020	2 Other		A
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11000	Single yarn		A
5509.12000	Multiple (folded) or cabled yarn		A
	Containing 85% or more by weight of polyester staple fibres:		
5509.21000	Single yarn		A
5509.22000	Multiple (folded) or cabled yarn		A
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31000	Single yarn		A

5509.32000	Multiple (folded) or cabled yarn		A
	Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41000	Single yarn		A
5509.42000	Multiple (folded) or cabled yarn		A
	Other yarn, of polyester staple fibres:		
5509.51	Mixed mainly or solely with artificial staple fibres		
550951.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550951.020	2 Other		A
5509.52	Mixed mainly or solely with wool or fine animal hair		
550952.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550952.020	2 Other		A
5509.53	Mixed mainly or solely with cotton		
550953.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550953.020	2 Other		A
5509.59	Other		
550959.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550959.020	2 Other		A
	Other yarn, of acrylic or modacrylic staple fibres:		
5509.61	Mixed mainly or solely with wool or fine animal hair		
550961.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550961.020	2 Other		A
5509.62	Mixed mainly or solely with cotton		
550962.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550962.020	2 Other		A
5509.69	Other		
550969.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550969.020	2 Other		A
	Other yarn:		
5509.91	Mixed mainly or solely with wool or fine animal hair		
550991.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550991.020	2 Other		A

5509.92	Mixed mainly or solely with cotton		
550992.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550992.020	2 Other		A
5509.99	Other		
550999.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		A
550999.020	2 Other		A
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
	Containing 85% or more by weight of artificial staple fibres:		
5510.11	Single yarn		
551011.010	- Measuring less than 192.31 decitex		A
551011.020	- Measuring less than 232.56 decitex but not less than 192.31		A
551011.090	- Measuring 232.56 decitex or more		A
5510.12000	Multiple (folded) or cabled yarn		A
5510.20000	Other yarn, mixed mainly or solely with wool or fine animal hair		A
5510.30000	Other yarn, mixed mainly or solely with cotton		A
5510.90000	Other yarn		A
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
5511.10000	Of synthetic staple fibres, containing 85% or more by weight of such fibres		A
5511.20000	Of synthetic staple fibres, containing less than 85% by weight of such fibres		A
5511.30000	Of artificial staple fibres		A
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		
	Containing 85% or more by weight of polyester staple fibres:		
5512.11	Unbleached or bleached		
551211.010	1 Containing more than 10% by weight of silk		A
551211.020	2 Other		A
5512.19	Other		
551219.010	1 Containing more than 10% by weight of silk		A
551219.020	2 Other		A
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21	Unbleached or bleached		
551221.010	1 Containing more than 10% by weight of silk		A

551221.020	2 Other		A
5512.29	Other		
551229.010	1 Containing more than 10% by weight of silk		A
551229.020	2 Other		A
	Other:		
5512.91	Unbleached or bleached		
551291.010	1 Containing more than 10% by weight of silk		A
	2 Other		
	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		
551291.021	A Consisting wholly of “the Specified Synthetic Fibres” or “the Specified Synthetic Fibres” mixed with acetate fibres		A
551291.022	B Other		A
551291.029	(2) Other		A
5512.99	Other		
551299.010	1 Containing more than 10% by weight of silk		A
	2 Other		
	(1) Containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		
551299.021	A Consisting wholly of “the Specified Synthetic Fibres” or “the Specified Synthetic Fibres” mixed with acetate fibres		A
551299.022	B Other		A
551299.029	(2) Other		A
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²		
	Unbleached or bleached:		
5513.11	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551311.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551311.019	- Other		A
551311.090	2 Other		A
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
	1 Containing more than 10% by weight of silk		

551312.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551312.019	- Other		A
551312.090	2 Other		A
5513.13	Other woven fabrics of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551313.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551313.019	- Other		A
551313.090	2 Other		A
5513.19	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551319.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551319.019	- Other		A
	2 Other		
551319.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551319.099	(2) Other		A
	Dyed:		
5513.21	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551321.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551321.019	- Other		A
551321.090	2 Other		A
5513.23	Other woven fabrics of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551323.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551323.019	- Other		A
551323.090	2 Other		A

5513.29	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551329.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551329.019	- Other		A
	2 Other		
551329.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551329.099	(2) Other		A
	Of yarns of different colours:		
5513.31	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551331.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551331.019	- Other		A
551331.090	2 Other		A
5513.39	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551339.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551339.019	- Other		A
	2 Other		
	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		
551339.021	A Of polyester staple fibres		A
551339.029	B Other		A
551339.099	(2) Other		A
	Printed:		
5513.41	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		

551341.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551341.019	- Other		A
551341.090	2 Other		A
5513.49	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551349.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551349.019	- Other		A
	2 Other		
	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		
551349.021	A Of polyester staple fibres		A
551349.029	B Other		A
551349.099	(2) Other		A
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²		
	Unbleached or bleached:		
5514.11	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551411.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551411.019	- Other		A
551411.090	2 Other		A
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551412.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551412.019	- Other		A
551412.090	2 Other		A
5514.19	Other woven fabrics		
	1 Containing more than 10% by weight of silk		

	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		
551419.111	-- Of polyester staple fibres		A
551419.119	-- Other		A
	- Other		
551419.191	-- Of polyester staple fibres		A
551419.199	-- Other		A
	2 Other		
	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		
551419.911	A Of polyester staple fibres		A
551419.919	B Other		A
	(2) Other		
551419.991	- Of polyester staple fibres		A
551419.999	- Other		A
	Dyed:		
5514.21	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551421.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551421.019	- Other		A
551421.090	2 Other		A
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551422.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551422.019	- Other		A
551422.090	2 Other		A
5514.23	Other woven fabrics of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551423.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A

551423.019	- Other		A
551423.090	2 Other		A
5514.29	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551429.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551429.019	- Other		A
	2 Other		
551429.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551429.099	(2) Other		A
5514.30	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551430.110	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551430.190	- Other		A
	2 Other		
551430.910	(1) Of polyester staple fibres		A
	(2) Other		
551430.991	A Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551430.999	B Other		A
	Printed:		
5514.41	Of polyester staple fibres, plain weave		
	1 Containing more than 10% by weight of silk		
551441.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551441.019	- Other		A
551441.090	2 Other		A
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
	1 Containing more than 10% by weight of silk		

551442.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551442.019	- Other		A
551442.090	2 Other		A
5514.43	Other woven fabrics of polyester staple fibres		
	1 Containing more than 10% by weight of silk		
551443.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551443.019	- Other		A
551443.090	2 Other		A
5514.49	Other woven fabrics		
	1 Containing more than 10% by weight of silk		
551449.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551449.019	- Other		A
	2 Other		
551449.091	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551449.099	(2) Other		A
55.15	Other woven fabrics of synthetic staple fibres		
	Of polyester staple fibres:		
5515.11	Mixed mainly or solely with viscose rayon staple fibres		
	1 Containing more than 10% by weight of silk		
551511.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551511.019	- Other		A
551511.090	2 Other		A
5515.12	Mixed mainly or solely with man-made filaments		
	1 Containing more than 10% by weight of silk		
551512.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551512.019	- Other		A

551512.090	2 Other		A
5515.13	Mixed mainly or solely with wool or fine animal hair		
	1 Containing more than 10% by weight of silk		
551513.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551513.019	- Other		A
551513.090	2 Other		A
5515.19	Other		
	1 Containing more than 10% by weight of silk		
551519.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551519.019	- Other		A
551519.090	2 Other		A
	Of acrylic or modacrylic staple fibres:		
5515.21	Mixed mainly or solely with man-made filaments		
	1 Containing more than 10% by weight of silk		
551521.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551521.019	- Other		A
551521.090	2 Other		A
5515.22	Mixed mainly or solely with wool or fine animal hair		
	1 Containing more than 10% by weight of silk		
551522.011	- Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551522.019	- Other		A
551522.090	2 Other		A
5515.29	Other		
	1 Containing more than 10% by weight of silk		
551529.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551529.019	- Other		A
551529.090	2 Other		A
	Other woven fabrics:		

5515.91	Mixed mainly or solely with man-made filaments		
	1 Containing more than 10% by weight of silk		
551591.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551591.019	- Other		A
	2 Other		
551591.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres”, of acetate fibres or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551591.099	(2) Other		A
5515.99	Other		
	1 Containing more than 10% by weight of silk		
551599.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551599.019	- Other		A
	2 Other		
551599.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of “the Specified Synthetic Fibres”, of acetate fibres or of “the Specified Synthetic Fibres” and acetate fibres taken together, or having either the warp or the weft of such fibres		A
551599.099	(2) Other		A
55.16	Woven fabrics of artificial staple fibres		
	Containing 85% or more by weight of artificial staple fibres:		
5516.11	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
551611.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551611.019	- Other		A
	2 Other		
551611.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551611.099	(2) Other		A
5516.12	Dyed		

	1 Containing more than 10% by weight of silk		
551612.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551612.019	- Other		A
	2 Other		
551612.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551612.099	(2) Other		A
5516.13	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551613.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551613.019	- Other		A
	2 Other		
551613.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551613.099	(2) Other		A
5516.14	Printed		
	1 Containing more than 10% by weight of silk		
551614.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551614.019	- Other		A
	2 Other		
551614.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551614.099	(2) Other		A
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
551621.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551621.019	- Other		A
	2 Other		

551621.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551621.099	(2) Other		A
5516.22	Dyed		
	1 Containing more than 10% by weight of silk		
551622.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551622.019	- Other		A
	2 Other		
551622.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551622.099	(2) Other		A
5516.23	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551623.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551623.019	- Other		A
	2 Other		
551623.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551623.099	(2) Other		A
5516.24	Printed		
	1 Containing more than 10% by weight of silk		
551624.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551624.019	- Other		A
	2 Other		
551624.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551624.099	(2) Other		A
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		

551631.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551631.019	- Other		A
	2 Other		
551631.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551631.099	(2) Other		A
5516.32	Dyed		
	1 Containing more than 10% by weight of silk		
551632.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551632.019	- Other		A
	2 Other		
551632.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551632.099	(2) Other		A
5516.33	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551633.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551633.019	- Other		A
	2 Other		
551633.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551633.099	(2) Other		A
5516.34	Printed		
	1 Containing more than 10% by weight of silk		
551634.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551634.019	- Other		A
	2 Other		
551634.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A

551634.099	(2) Other		A
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
551641.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551641.019	- Other		A
	2 Other		
551641.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551641.099	(2) Other		A
5516.42	Dyed		
	1 Containing more than 10% by weight of silk		
551642.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551642.019	- Other		A
	2 Other		
551642.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551642.099	(2) Other		A
5516.43	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551643.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551643.019	- Other		A
	2 Other		
551643.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551643.099	(2) Other		A
5516.44	Printed		
	1 Containing more than 10% by weight of silk		
551644.011	- Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A

551644.019	- Other		A
	2 Other		
551644.091	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551644.099	(2) Other		A
	Other:		
5516.91	Unbleached or bleached		
	1 Containing more than 10% by weight of silk		
551691.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551691.019	- Other		A
	2 Other		
551691.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551691.099	(2) Other		A
5516.92	Dyed		
	1 Containing more than 10% by weight of silk		
551692.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551692.019	- Other		A
	2 Other		
551692.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551692.099	(2) Other		A
5516.93	Of yarns of different colours		
	1 Containing more than 10% by weight of silk		
551693.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551693.019	- Other		A
	2 Other		
551693.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551693.099	(2) Other		A

5516.94	Printed		
	1 Containing more than 10% by weight of silk		
551694.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551694.019	- Other		A
	2 Other		
551694.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		A
551694.099	(2) Other		A
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
	Wadding of textile materials and articles thereof:		
5601.21000	Of cotton		A
5601.22000	Of man-made fibres		A
5601.29000	Other		A
5601.30000	Textile flock and dust and mill neps		A
56.02	Felt, whether or not impregnated, coated, covered or laminated		
5602.10000	Needleloom felt and stitch-bonded fibre fabrics		A
	Other felt, not impregnated, coated, covered or laminated:		
5602.21000	Of wool or fine animal hair		A
5602.29000	Of other textile materials		A
5602.90000	Other		A
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated		
	Of man-made filaments:		
5603.11	Weighing not more than 25 g/m²		
560311.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560311.210	- Of nylon or other polyamides		A
560311.220	- Of polyester		A
560311.230	- Of polypropylene		A
560311.240	- Of viscose rayon		A
560311.290	- Other		A
5603.12	Weighing more than 25 g/m² but not more than 70 g/m²		

560312.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560312.210	- Of nylon or other polyamides		A
560312.220	- Of polyester		A
560312.230	- Of polypropylene		A
560312.240	- Of viscose rayon		A
560312.290	- Other		A
5603.13	Weighing more than 70 g/m² but not more than 150 g/m²		
560313.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560313.210	- Of nylon or other polyamides		A
560313.220	- Of polyester		A
560313.230	- Of polypropylene		A
560313.240	- Of viscose rayon		A
560313.290	- Other		A
5603.14	Weighing more than 150 g/m²		
560314.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560314.210	- Of nylon or other polyamides		A
560314.220	- Of polyester		A
560314.230	- Of polypropylene		A
560314.240	- Of viscose rayon		A
560314.290	- Other		A
	Other:		
5603.91	Weighing not more than 25 g/m²		
560391.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560391.210	- Of nylon or other polyamides		A
560391.220	- Of polyester		A
560391.230	- Of polypropylene		A
560391.240	- Of viscose rayon		A

560391.290	- Other		A
5603.92	Weighing more than 25 g/m² but not more than 70 g/m²		
560392.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560392.210	- Of nylon or other polyamides		A
560392.220	- Of polyester		A
560392.230	- Of polypropylene		A
560392.240	- Of viscose rayon		A
560392.290	- Other		A
5603.93	Weighing more than 70 g/m² but not more than 150 g/m²		
560393.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560393.210	- Of nylon or other polyamides		A
560393.220	- Of polyester		A
560393.230	- Of polypropylene		A
560393.240	- Of viscose rayon		A
560393.290	- Other		A
5603.94	Weighing more than 150 g/m²		
560394.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		A
	2 Other		
560394.210	- Of nylon or other polyamides		A
560394.220	- Of polyester		A
560394.230	- Of polypropylene		A
560394.290	- Other		A
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics		
5604.10000	Rubber thread and cord, textile covered		A
5604.90	Other		
	1 High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated		
560490.110	(1) Of aramid fibres		A
	(2) Other		

560490.191	A Impregnated or coated with rubber		A
560490.199	B Other		A
560490.200	2 Impregnated, coated, covered or sheathed with rubber		A
	3 Other		
560490.910	(1) Of cotton		A
560490.990	(2) Other		A
56.05			
5605.00000	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		A
56.06			
5606.00	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		
560600.010	1 Loop wale-yarn		A
560600.020	2 Other		A
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics		
	Of sisal or other textile fibres of the genus Agave:		
5607.21000	Binder or baler twine		A
5607.29000	Other		A
	Of polyethylene or polypropylene:		
5607.41000	Binder or baler twine		A
5607.49	Other		
560749.010	- Of polyethylene		A
560749.090	- Of polypropylene		A
5607.50000	Of other synthetic fibres		A
5607.90	Other		
560790.100	1 Of jute or other textile bast fibres of heading 53.03		A
	2 Other		
560790.910	- Of abaca (Manila hemp or *Musa textilis Nee*) or other hard (leaf) fibres		A
560790.990	- Other		A
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials		
	Of man-made textile materials:		

5608.11000	Made up fishing nets		A
5608.19	Other		
	1 Knotted netting and nets made of twine, cordage or rope		
560819.011	(1) Of synthetic fibres		A
560819.019	(2) Other		A
	2 Other		
560819.091	- Of synthetic fibres		A
560819.099	- Other		A
5608.90	Other		
	1 Knotted netting and nets, made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope		
560890.011	(1) Of cotton		A
560890.019	(2) Other		A
560890.090	2 Other		A
56.09			
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included		
560900.010	1 Of flax, ramie, hemp, jute or other textile bast fibres, Manila hemp, sisal fibres, synthetic fibres, or acetate fibres		A
560900.020	2 Other		A
57.01	Carpets and other textile floor coverings, knotted, whether or not made up		
5701.10000	Of wool or fine animal hair		A
5701.90000	Of other textile materials		A
57.02	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		
5702.10000	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		A
5702.20000	Floor coverings of coconut fibres (coir)		A
	Other, of pile construction, not made up:		
5702.31000	Of wool or fine animal hair		A
5702.32000	Of man-made textile materials		A
5702.39	Of other textile materials		
570239.010	1 Of cotton		A
570239.020	2 Other		A
	Other, of pile construction, made up:		

5702.41000	Of wool or fine animal hair		A
5702.42	Of man-made textile materials		
570242.100	1 Of size and shape suitable for incorporation in motor vehicles		A
570242.200	2 Other		A
5702.49	Of other textile materials		
570249.010	1 Of cotton		A
570249.020	2 Other		A
5702.50	Other, not of pile construction, not made up		
570250.100	1 Of cotton		A
	2 Other		
570250.910	- Of wool or fine animal hair		A
570250.990	- Other		A
	Other, not of pile construction, made up:		
5702.91000	Of wool or fine animal hair		A
5702.92000	Of man-made textile materials		A
5702.99	Of other textile materials		
570299.010	1 Of cotton		A
570299.020	2 Other		A
57.03	Carpets and other textile floor coverings (including turf), tufted, whether or not made up		
5703.10000	Of wool or fine animal hair		A
	Of nylon or other polyamides:		
5703.21000	Turf		A
5703.29	Other		
570329.100	1 Of size and shape suitable for incorporation in motor vehicles		A
	2 Other		
570329.210	- Tiles, having a maximum surface area of 0.3 m²		A
570329.290	- Other		A
	Of other man-made textile materials:		
5703.31000	Turf		A
5703.39	Other		
570339.100	1 Of size and shape suitable for incorporation in motor vehicles		A

570339.200	2 Other		A
5703.90	Of other textile materials		
570390.010	1 Of cotton		A
570390.020	2 Other		A
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up		
5704.10000	Tiles, having a maximum surface area of 0.3 m²		A
5704.20000	Tiles, having a maximum surface area exceeding 0.3 m² but not exceeding 1 m²		A
5704.90	Other		
570490.100	1 Of size and shape suitable for incorporation in motor vehicles		A
570490.200	2 Other		A
57.05			
5705.00	Other carpets and other textile floor coverings, whether or not made up		
570500.010	1 Of cotton		A
	2 Other		
570500.022	- Of man-made textile materials		A
570500.029	- Other		A
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06		
5801.10	Of wool or fine animal hair		
580110.010	- Containing more than 10% by weight of silk		A
580110.090	- Other		A
	Of cotton:		
5801.21	Uncut weft pile fabrics		
580121.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580121.110	- Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		A
580121.120	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		A
580121.150	- Other		A
5801.22	Cut corduroy		
580122.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
580122.020	2 Other		A

5801.23	Other weft pile fabrics		
580123.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
580123.020	2 Other		A
5801.26	Chenille fabrics		
580126.110	1 With nonflammability prescribed by a cabinet order, of a width of not less than 142 cm		A
	2 Other		
580126.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
580126.220	(2) Other		A
5801.27	Warp pile fabrics		
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		
580127.011	- Épinglé (uncut)		A
580127.019	- Cut		A
	2 Other		
580127.021	- Épinglé (uncut)		A
580127.029	- Cut		A
	Of man-made fibres:		
5801.31	Uncut weft pile fabrics		
580131.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
	(1) Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres; containing more than 10% by weight of silk		
580131.091	- Containing more than 10% by weight of silk, provided that the content by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together exceeds 50% or that either the warp or the weft consists of such fibres		A
	- Other		
580131.092	-- Containing more than 50% by weight of “the Specified Synthetic Fibres”, of acetate fibres or of “the Specified Synthetic Fibres” and acetate fibres taken together or having either the warp or the weft of such fibres; containing more than 10% by weight of silk		A
580131.093	-- Other		A
580131.099	(2) Other		A
5801.32	Cut corduroy		
580132.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580132.021	(1) With pile yarn of synthetic fibres or acetate fibres		A

580132.022	(2) Other		A
5801.33	Other weft pile fabrics		
580133.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580133.021	(1) With pile yarn of synthetic fibres or acetate fibres		A
580133.022	(2) Other		A
5801.36	Chenille fabrics		
580136.100	1 With nonflammability prescribed by a Cabinet Order, of a width of not less than 142 cm		A
	2 Other		
580136.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	(2) Other		
580136.221	A With pile yarn of synthetic fibres or acetate fibres		A
580136.222	B Other		A
5801.37	Warp pile fabrics		
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		
580137.110	- Épinglé (uncut)		A
580137.190	- Cut		A
	2 Other		
	(1) With pile yarn of synthetic fibres or acetate fibres		
580137.211	- Épinglé (uncut)		A
580137.219	- Cut		A
	(2) Other		
580137.221	- Épinglé (uncut)		A
580137.229	- Cut		A
5801.90	Of other textile materials		
580190.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580190.021	(1) With pile yarn of silk		A
	(2) Other		
	- Of silk		
580190.023	-- Having either the warp or the weft of synthetic fibres or acetate fibres		A

580190.025	-- Other		A
580190.029	- Other		A
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03		
5802.10	Terry towelling and similar woven terry fabrics, of cotton:		
580210.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		A
580210.020	- Containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)		A
580210.090	- Other		A
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials		
580220.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580220.021	(1) With pile yarn of silk		A
580220.022	(2) Other		A
5802.30000	Tufted textile fabrics		A
58.03			
5803.00	Gauze, other than narrow fabrics of heading 58.06		
	1 Of cotton		
580300.110	(1) Having either the warp or the weft of synthetic fibres or acetate fibres		A
580300.120	(2) Containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)		A
580300.190	(3) Other		A
	2 Of silk		
	(1) Of silk noil		
580300.211	A Having either the warp or the weft of synthetic fibres or acetate fibres		A
580300.219	B Other		A
	(2) Other		
580300.291	A Having either the warp or the weft of synthetic fibres or acetate fibres		A
580300.299	B Other		A
580300.900	3 Other		A
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06		

5804.10	Tulles and other net fabrics		
580410.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
580410.020	2 Other		A
	Mechanically made lace:		
5804.21	Of man-made fibres		
580421.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
	(1) Of synthetic fibres		
580421.022	A Leaver lace		A
580421.023	B Other		A
580421.029	(2) Other		A
5804.29	Of other textile materials		
580429.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580429.021	(1) Of cotton		A
580429.022	(2) Other		A
5804.30	Hand-made lace		
580430.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
580430.021	(1) Of cotton		A
580430.022	(2) Other		A
58.05			
5805.00000	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		A
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5806.10000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		A
5806.20000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		A
	Other woven fabrics:		
5806.31000	Of cotton		A
5806.32	Of man-made fibres		
580632.010	1 Having tenacity and nonflammability prescribed by a Cabinet Order, of a width of not less than 46 mm		A

580632.090	2 Other		A
5806.39000	Of other textile materials		A
5806.40000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		A
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
5807.10000	Woven		A
5807.90000	Other		A
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		
5808.10000	Braids in the piece		A
5808.90000	Other		A
58.09			
5809.00000	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		A
58.10	Embroidery in the piece, in strips or in motifs		
5810.10000	Embroidery without visible ground		A
	Other embroidery:		
5810.91000	Of cotton		A
5810.92000	Of man-made fibres		A
5810.99000	Of other textile materials		A
58.11			
5811.00	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		
581100.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		A
	2 Other		
	(1) Containing more than 10% by weight of silk (excluding those of cotton)		
581100.021	A Having either the warp or the weft of synthetic fibres or acetate fibres		A
581100.022	B Other		A
581100.023	(2) Of cotton		A
581100.029	(3) Other		A
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations		
5901.10000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		A

5901.90000	Other		A
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		
5902.10	Of nylon or other polyamides		
590210.010	1 Impregnated, coated, covered or laminated with plastics or rubber		A
	2 Other		
590210.021	(1) Fabrics consisting wholly of “the Specified Synthetic Fibres” or of “the Specified Synthetic Fibres” mixed with acetate fibres		A
590210.022	(2) Other		A
5902.20	Of polyesters		
590220.010	- Impregnated, coated, covered or laminated with plastics or rubber		A
590220.090	- Other		A
5902.90000	Other		A
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02		
5903.10000	With poly (vinyl chloride)		A
5903.20000	With polyurethane		A
5903.90000	Other		A
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape		
5904.10000	Linoleum		A
5904.90000	Other		A
59.05			
5905.00000	Textile wall coverings		A
59.06	Rubberised textile fabrics, other than those of heading 59.02		
5906.10000	Adhesive tape of a width not exceeding 20 cm		A
	Other:		
5906.91	Knitted or crocheted		
590691.010	1 Of cotton		A
590691.020	2 Other		A
5906.99000	Other		A
59.07			
5907.00000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like		A
59.08			

5908.00000	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		A
59.09			
5909.00000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		A
59.10			
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material		
591000.010	1 Of cotton		A
591000.020	2 Other		A
59.11	Textile products and articles, for technical uses, specified in Note 8 to this Chapter		
5911.10	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)		
591110.010	1 Of cotton		A
591110.090	2 Other		A
5911.20000	Bolting cloth, whether or not made up		A
	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911.31	Weighing less than 650 g/m²		
591131.010	1 Endless felts for paper-making		A
	2 Other		
591131.021	(1) Of cotton		A
591131.029	(2) Other		A
5911.32	Weighing 650 g/m² or more		
591132.010	1 Endless felts for paper-making		A
	2 Other		
591132.021	(1) Of cotton		A
591132.029	(2) Other		A
5911.40	Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair		
591140.010	1 Of cotton		A
591140.090	2 Other		A
5911.90	Other		
591190.010	1 Of cotton		A

591190.090	2 Other		A
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted		
6001.10000	“Long pile” fabrics		A
	Looped pile fabrics:		
6001.21000	Of cotton		A
6001.22000	Of man-made fibres		A
6001.29000	Of other textile materials		A
	Other:		
6001.91000	Of cotton		A
6001.92	Of man-made fibres		
600192.015	1 Warp knitted fabrics of polyester, of cutpile, having nonflammability prescribed by a Cabinet order, of a width of not less than 142 cm		A
	2 Other		
600192.020	- Warp knitted fabrics		A
	- Other		
	-- Of synthetic fibres		
600192.092	--- Of polyesters		A
600192.094	--- Other		A
600192.099	-- Of artificial fibres		A
6001.99000	Of other textile materials		A
60.02	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		
6002.40	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		
	1 Figured		
600240.010	(1) Of cotton		A
600240.020	(2) Other		A
	2 Other		
600240.050	(1) Of cotton or man-made fibres		A
600240.090	(2) Other		A
6002.90	Other		
	1 Figured		
	(1) Of cotton		

600290.011	- Containing by weight 5% or more of rubber thread		A
600290.013	- Other		A
	(2) Other		
600290.021	- Containing by weight 5% or more of rubber thread		A
600290.022	- Other		A
	2 Other		
	(1) Of cotton		
600290.031	- Containing by weight 5% or more of rubber thread		A
600290.033	- Other		A
	(2) Other		
	- Of man-made fibres		
600290.041	-- Containing by weight 5% or more of rubber thread		A
600290.043	-- Other		A
	- Other		
600290.091	-- Containing by weight 5% or more of rubber thread		A
600290.093	-- Other		A
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02		
6003.10	Of wool or fine animal hair		
600310.010	1 Figured		A
600310.090	2 Other		A
6003.20	Of cotton		
600320.010	1 Figured		A
600320.090	2 Other		A
6003.30	Of synthetic fibres		
600330.010	1 Figured		A
600330.090	2 Other		A
6003.40	Of artificial fibres		
600340.010	1 Figured		A
600340.090	2 Other		A
6003.90	Other		
600390.010	1 Figured		A

600390.090	2 Other		A
60.04	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		
6004.10	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		
	1 Figured		
600410.010	(1) Of cotton		A
600410.020	(2) Other		A
	2 Other		
	(1) Of cotton or man-made fibres		
600410.030	- Of cotton		A
600410.040	- Of man-made fibres		A
600410.090	(2) Other		A
6004.90	Other		
	1 Figured		
	(1) Of cotton		
600490.011	- Containing by weight 5% or more of rubber thread		A
600490.013	- Other		A
	(2) Other		
600490.021	- Containing by weight 5% or more of rubber thread		A
600490.023	- Other		A
	2 Other		
	(1) Of cotton		
600490.031	- Containing by weight 5% or more of rubber thread		A
600490.033	- Other		A
	(2) Other		
	- Of man-made fibres		
600490.041	-- Containing by weight 5% or more of rubber thread		A
600490.043	-- Other		A
	- Other		
600490.091	-- Containing by weight 5% or more of rubber thread		A
600490.093	-- Other		A

60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04		
	Of cotton:		
6005.21000	Unbleached or bleached		A
6005.22000	Dyed		A
6005.23000	Of yarns of different colours		A
6005.24000	Printed		A
	Of synthetic fibres:		
6005.35000	Fabrics specified in Subheading Note 1 to this Chapter		A
6005.36000	Other, unbleached or bleached		A
6005.37000	Other, dyed		A
6005.38000	Other, of yarns of different colours		A
6005.39000	Other, printed		A
	Of artificial fibres:		
6005.41000	Unbleached or bleached		A
6005.42000	Dyed		A
6005.43000	Of yarns of different colours		A
6005.44000	Printed		A
6005.90000	Other		A
60.06	Other knitted or crocheted fabrics		
6006.10	Of wool or fine animal hair		
600610.010	1 Figured		A
600610.020	2 Other		A
	Of cotton:		
6006.21	Unbleached or bleached		
600621.010	1 Figured		A
600621.020	2 Other		A
6006.22	Dyed		
600622.010	1 Figured		A
600622.020	2 Other		A
6006.23	Of yarns of different colours		
600623.010	1 Figured		A

600623.020	2 Other		A
6006.24	Printed		
600624.010	1 Figured		A
600624.020	2 Other		A
	Of synthetic fibres:		
6006.31	Unbleached or bleached		
600631.010	1 Figured		A
	2 Other		
600631.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		A
600631.029	(2) Other		A
6006.32	Dyed		
600632.010	1 Figured		A
	2 Other		
600632.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		A
600632.029	(2) Other		A
6006.33	Of yarns of different colours		
600633.010	1 Figured		A
	2 Other		
600633.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		A
600633.029	(2) Other		A
6006.34	Printed		
600634.010	1 Figured		A
	2 Other		
600634.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		A
600634.029	(2) Other		A
	Of artificial fibres:		
6006.41	Unbleached or bleached		
600641.010	1 Figured		A
	2 Other		
600641.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		A
600641.029	(2) Other		A

6006.42	Dyed		
600642.010	1 Figured		A
	2 Other		
600642.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		A
600642.029	(2) Other		A
6006.43	Of yarns of different colours		
600643.010	1 Figured		A
	2 Other		
600643.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		A
600643.029	(2) Other		A
6006.44	Printed		
600644.010	1 Figured		A
	2 Other		
600644.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		A
600644.029	(2) Other		A
6006.90	Other		
600690.010	1 Figured		A
600690.020	2 Other		A
61.01	Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03		
6101.20000	Of cotton		A
6101.30000	Of man-made fibres		A
6101.90	Of other textile materials		
610190.100	1 Of wool or fine animal hair		A
610190.900	2 Other		A
61.02	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		
6102.10000	Of wool or fine animal hair		A
6102.20000	Of cotton		A
6102.30000	Of man-made fibres		A
6102.90000	Of other textile materials		A

61.03	Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
6103.10	Suits		
610310.200	1 Of wool, fine animal hair or synthetic fibres		A
610310.800	2 Other		A
	Ensembles:		
6103.22000	Of cotton		A
6103.23000	Of synthetic fibres		A
6103.29	Of other textile materials		
610329.100	1 Of wool or fine animal hair		A
610329.900	2 Other		A
	Jackets and blazers:		
6103.31000	Of wool or fine animal hair		A
6103.32000	Of cotton		A
6103.33000	Of synthetic fibres		A
6103.39000	Of other textile materials		A
	Trousers, bib and brace overalls, breeches and shorts:		
6103.41000	Of wool or fine animal hair		A
6103.42000	Of cotton		A
6103.43000	Of synthetic fibres		A
6103.49000	Of other textile materials		A
61.04	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		
	Suits:		
6104.13000	Of synthetic fibres		A
6104.19	Of other textile materials		
610419.100	1 Of wool, fine animal hair or cotton		A
610419.900	2 Other		A
	Ensembles:		
6104.22000	Of cotton		A
6104.23000	Of synthetic fibres		A
6104.29	Of other textile materials		

610429.100	1 Of wool or fine animal hair		A
610429.900	2 Other		A
	Jackets and blazers:		
6104.31000	Of wool or fine animal hair		A
6104.32000	Of cotton		A
6104.33000	Of synthetic fibres		A
6104.39000	Of other textile materials		A
	Dresses:		
6104.41000	Of wool or fine animal hair		A
6104.42000	Of cotton		A
6104.43000	Of synthetic fibres		A
6104.44000	Of artificial fibres		A
6104.49000	Of other textile materials		A
	Skirts and divided skirts:		
6104.51000	Of wool or fine animal hair		A
6104.52000	Of cotton		A
6104.53000	Of synthetic fibres		A
6104.59000	Of other textile materials		A
	Trousers, bib and brace overalls, breeches and shorts:		
6104.61000	Of wool or fine animal hair		A
6104.62000	Of cotton		A
6104.63000	Of synthetic fibres		A
6104.69000	Of other textile materials		A
61.05	Men’s or boys’ shirts, knitted or crocheted		
6105.10	Of cotton		
610510.010	1 Open shirts, polo shirts and similar shirts		A
610510.020	2 Other		A
6105.20	Of man-made fibres		
610520.010	1 Open shirts, polo shirts and similar shirts		A
610520.020	2 Other		A
6105.90	Of other textile materials		

610590.010	1 Open shirts, polo shirts and similar shirts		A
610590.020	2 Other		A
61.06	Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted		
6106.10	Of cotton		
610610.010	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts		A
610610.020	2 Other		A
6106.20	Of man-made fibres		
610620.010	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts		A
610620.020	2 Other		A
6106.90	Of other textile materials		
610690.040	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts		A
610690.020	2 Other		A
61.07	Men’s or boys’ underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted		
	Underpants and briefs:		
6107.11000	Of cotton		A
6107.12000	Of man-made fibres		A
6107.19000	Of other textile materials		A
	Nightshirts and pyjamas:		
6107.21000	Of cotton		A
6107.22000	Of man-made fibres		A
6107.29000	Of other textile materials		A
	Other:		
6107.91	Of cotton		
610791.010	1 Bathrobes, dressing gowns and similar articles		A
610791.020	2 Other		A
6107.99	Of other textile materials		
610799.010	1 Bathrobes, dressing gowns and similar articles		A
610799.020	2 Other		A
61.08	Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted		
	Slips and petticoats:		

6108.11000	Of man-made fibres		A
6108.19000	Of other textile materials		A
	Briefs and panties:		
6108.21000	Of cotton		A
6108.22000	Of man-made fibres		A
6108.29000	Of other textile materials		A
	Nightdresses and pyjamas:		
6108.31000	Of cotton		A
6108.32000	Of man-made fibres		A
6108.39000	Of other textile materials		A
	Other:		
6108.91	Of cotton		
610891.010	1 Negliges, bathrobes, dressing gowns and similar articles		A
610891.020	2 Other		A
6108.92	Of man-made fibres		
610892.010	1 Negliges, bathrobes, dressing gowns and similar articles		A
610892.020	2 Other		A
6108.99	Of other textile materials		
610899.010	1 Negliges, bathrobes, dressing gowns and similar articles		A
610899.020	2 Other		A
61.09	T-shirts, singlets and other vests, knitted or crocheted		
6109.10	Of cotton		
610910.010	1 Of yarns of different colours or printed		A
610910.020	2 Other		A
6109.90	Of other textile materials		
610990.100	1 Of yarns of different colours or printed		A
610990.200	2 Other		A
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted		
	Of wool or fine animal hair:		
6110.11000	Of wool		A
6110.12000	Of Kashmir (cashmere) goats		A

6110.19000	Other		A
6110.20	Of cotton		
611020.030	- Sweat shirts		A
	- Other		
611020.019	-- Containing embroidery or lace, or figured		A
611020.029	-- Other		A
6110.30	Of man-made fibres		
611030.030	- Sweat shirts		A
	- Other		
	-- Acrylic		
611030.012	--- Containing embroidery or lace, or figured		A
611030.022	--- Other		A
611030.099	-- Other		A
6110.90000	Of other textile materials		A
61.11	Babies' garments and clothing accessories, knitted or crocheted		
6111.20	Of cotton		
611120.150	1 Gloves, mittens and mitts		A
	2 Panty hose, tights, stockings, socks and other hosiery		
611120.210	(1) Panty hose and tights		A
611120.295	(2) Other		A
611120.300	3 Other		A
6111.30	Of synthetic fibres		
611130.150	1 Gloves, mittens and mitts		A
	2 Panty hose, tights, stockings, socks and other hosiery		
611130.210	(1) Panty hose and tights		A
611130.295	(2) Other		A
611130.300	3 Other		A
6111.90	Of other textile materials		
611190.100	1 Gloves, mittens and mitts		A
	2 Panty hose, tights, stockings, socks and other hosiery		
611190.210	(1) Panty hose and tights		A

611190.290	(2) Other		A
	3 Other		
611190.310	(1) Of wool or fine animal hair		A
611190.390	(2) Other		A
61.12	Track suits, ski suits and swimwear, knitted or crocheted		
	Track suits:		
6112.11000	Of cotton		A
6112.12000	Of synthetic fibres		A
6112.19000	Of other textile materials		A
6112.20	Ski suits		
611220.100	1 Of synthetic fibres		A
611220.900	2 Other		A
	Men’s or boys’ swimwear:		
6112.31000	Of synthetic fibres		A
6112.39000	Of other textile materials		A
	Women’s or girls’ swimwear:		
6112.41000	Of synthetic fibres		A
6112.49000	Of other textile materials		A
61.13			
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07		
611300.010	1 Of fabrics of heading 59.06		A
611300.090	2 Other		A
61.14	Other garments, knitted or crocheted		
6114.20000	Of cotton		A
6114.30000	Of man-made fibres		A
6114.90000	Of other textile materials		A
61.15	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		
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)		
611510.100	1 Panty hose and tights		A
	2 Other		

611510.910	(1) Of cotton		A
	(2) Of synthetic fibres		
611510.921	A Women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		A
611510.929	B Other		A
611510.930	(3) Of wool or fine animal hair		A
	(4) Of other textile materials		
611510.991	A Women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		A
611510.999	B Other		A
	Other panty hose and tights:		
6115.21000	Of synthetic fibres, measuring per single yarn less than 67 decitex		A
6115.22000	Of synthetic fibres, measuring per single yarn 67 decitex or more		A
6115.29000	Of other textile materials		A
6115.30	Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		
611530.100	1 Of synthetic fibres		A
611530.200	2 Of cotton		A
611530.900	3 Other		A
	Other		
6115.94000	Of wool or fine animal hair		A
6115.95000	Of cotton		A
6115.96000	Of synthetic fibres		A
6115.99000	Of other textile materials		A
61.16	Gloves, mittens and mitts, knitted or crocheted		
6116.10	Impregnated, coated, covered or laminated with plastics or rubber		
	1 Of cotton		
611610.155	(1) Impregnated, coated, covered or laminated with plastics		A
	(2) Other		
611610.165	- Gloves		A
611610.168	- Not gloves		A
	2 Other		
611610.255	(1) Impregnated, coated, covered or laminated with plastics		A
	(2) Other		

611610.260	- Gloves		A
611610.265	- Not gloves		A
	Other:		
6116.91000	Of wool or fine animal hair		A
6116.92000	Of cotton		A
6116.93000	Of synthetic fibres		A
6116.99000	Of other textile materials		A
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like		
611710.100	- Of wool or fine animal hair		A
611710.200	- Of synthetic fibres		A
611710.900	- Other		A
6117.80	Other accessories		
	1 Impregnated, coated, covered or laminated with rubber		
611780.016	(1) Of cotton		A
611780.017	(2) Other		A
611780.200	2 Other		A
6117.90000	Parts		A
62.01	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		
6201.20	Of wool or fine animal hair		
620120.100	1 Containing furskin		A
620120.200	2 Other		A
6201.30	Of cotton		
620130.100	1 Containing furskin		A
620130.200	2 Other		A
6201.40	Of man-made fibres		
620140.100	1 Containing furskin		A
620140.200	2 Other		A
6201.90	Of other textile materials		
620190.100	1 Containing furskin		A

620190.200	2 Other		A
62.02	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		
6202.20	Of wool or fine animal hair		
620220.100	1 Containing furskin		A
620220.200	2 Other		A
6202.30	Of cotton		
620230.100	1 Containing furskin		A
620230.200	2 Other		A
6202.40	Of man-made fibres		
620240.100	1 Containing furskin		A
620240.200	2 Other		A
6202.90	Of other textile materials		
620290.100	1 Containing furskin		A
620290.200	2 Other		A
62.03	Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
	Suits:		
6203.11	Of wool or fine animal hair		
620311.100	1 Containing furskin		A
620311.200	2 Other		A
6203.12	Of synthetic fibres		
620312.100	1 Containing furskin		A
620312.200	2 Other		A
6203.19	Of other textile materials		
620319.100	1 Containing furskin		A
620319.200	2 Other		A
	Ensembles:		
6203.22	Of cotton		
620322.100	1 Containing furskin		A
620322.200	2 Other		A
6203.23	Of synthetic fibres		

620323.100	1 Containing furskin		A
620323.200	2 Other		A
6203.29	Of other textile materials		
620329.100	1 Containing furskin		A
620329.200	2 Other		A
	Jackets and blazers:		
6203.31	Of wool or fine animal hair		
620331.100	1 Containing furskin		A
620331.200	2 Other		A
6203.32	Of cotton		
620332.100	1 Containing furskin		A
620332.200	2 Other		A
6203.33	Of synthetic fibres		
620333.100	1 Containing furskin		A
620333.200	2 Other		A
6203.39	Of other textile materials		
620339.100	1 Containing furskin		A
620339.200	2 Other		A
	Trousers, bib and brace overalls, breeches and shorts:		
6203.41	Of wool or fine animal hair		
620341.100	1 Containing furskin		A
620341.200	2 Other		A
6203.42	Of cotton		
620342.100	1 Containing furskin		A
620342.200	2 Other		A
6203.43	Of synthetic fibres		
620343.100	1 Containing furskin		A
620343.200	2 Other		A
6203.49	Of other textile materials		
620349.100	1 Containing furskin		A
	2 Other		

620349.210	- Of artificial fibres		A
620349.290	- Other		A
62.04	Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
	Suits:		
6204.11	Of wool or fine animal hair		
620411.100	1 Containing furskin		A
620411.200	2 Other		A
6204.12	Of cotton		
620412.100	1 Containing furskin		A
620412.200	2 Other		A
6204.13	Of synthetic fibres		
620413.100	1 Containing furskin		A
620413.200	2 Other		A
6204.19	Of other textile materials		
620419.100	1 Containing furskin		A
620419.200	2 Other		A
	Ensembles:		
6204.21	Of wool or fine animal hair		
620421.100	1 Containing furskin		A
620421.200	2 Other		A
6204.22	Of cotton		
620422.100	1 Containing furskin		A
620422.200	2 Other		A
6204.23	Of synthetic fibres		
620423.100	1 Containing furskin		A
620423.200	2 Other		A
6204.29	Of other textile materials		
620429.100	1 Containing furskin		A
620429.200	2 Other		A
	Jackets and blazers:		

6204.31	Of wool or fine animal hair		
620431.100	1 Containing furskin		A
620431.200	2 Other		A
6204.32	Of cotton		
620432.100	1 Containing furskin		A
620432.200	2 Other		A
6204.33	Of synthetic fibres		
620433.100	1 Containing furskin		A
620433.200	2 Other		A
6204.39	Of other textile materials		
620439.100	1 Containing furskin		A
620439.200	2 Other		A
	Dresses:		
6204.41	Of wool or fine animal hair		
620441.100	1 Containing furskin		A
620441.200	2 Other		A
6204.42	Of cotton		
620442.100	1 Containing furskin		A
620442.200	2 Other		A
6204.43	Of synthetic fibres		
620443.100	1 Containing furskin		A
620443.200	2 Other		A
6204.44	Of artificial fibres		
620444.100	1 Containing furskin		A
620444.200	2 Other		A
6204.49	Of other textile materials		
620449.100	1 Containing furskin		A
620449.200	2 Other		A
	Skirts and divided skirts:		
6204.51	Of wool or fine animal hair		
620451.100	1 Containing furskin		A

620451.200	2 Other		A
6204.52	Of cotton		
620452.100	1 Containing furskin		A
620452.200	2 Other		A
6204.53	Of synthetic fibres		
620453.100	1 Containing furskin		A
620453.200	2 Other		A
6204.59	Of other textile materials		
620459.100	1 Containing furskin		A
620459.200	2 Other		A
	Trousers, bib and brace overalls, breeches and shorts:		
6204.61	Of wool or fine animal hair		
620461.100	1 Containing furskin		A
620461.200	2 Other		A
6204.62	Of cotton		
620462.100	1 Containing furskin		A
620462.200	2 Other		A
6204.63	Of synthetic fibres		
620463.100	1 Containing furskin		A
620463.200	2 Other		A
6204.69	Of other textile materials		
620469.100	1 Containing furskin		A
620469.200	2 Other		A
62.05	Men’s or boys’ shirts		
6205.20000	Of cotton		A
6205.30000	Of man-made fibres		A
6205.90	Of other textile materials		
620590.010	- Of wool or fine animal hair		A
620590.090	- Other		A
62.06	Women’s or girls’ blouses, shirts and shirt-blouses		
6206.10	Of silk or silk waste		

620610.100	1 Containing furskin		A
	2 Other		
620610.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		A
620610.220	(2) Other		A
6206.20	Of wool or fine animal hair		
620620.100	1 Containing furskin		A
	2 Other		
620620.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		A
620620.220	(2) Other		A
6206.30	Of cotton		
620630.100	1 Containing furskin		A
	2 Other		
620630.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		A
620630.220	(2) Other		A
6206.40	Of man-made fibres		
620640.100	1 Containing furskin		A
	2 Other		
620640.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		A
620640.220	(2) Other		A
6206.90	Of other textile materials		
620690.100	1 Containing furskin		A
	2 Other		
620690.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		A
620690.220	(2) Other		A
62.07	Men’s or boys’ singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
	Underpants and briefs:		
6207.11000	Of cotton		A
6207.19000	Of other textile materials		A
	Nightshirts and pyjamas:		
6207.21000	Of cotton		A
6207.22000	Of man-made fibres		A

6207.29000	Of other textile materials		A
	Other:		
6207.91	Of cotton		
620791.100	1 Containing furskin		A
	2 Other		
620791.210	(1) Singlets and other vests		A
620791.220	(2) Other		A
6207.99	Of other textile materials		
620799.100	1 Containing furskin		A
	2 Other		
620799.210	(1) Singlets and other vests		A
620799.220	(2) Other		A
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles		
	Slips and petticoats:		
6208.11000	Of man-made fibres		A
6208.19000	Of other textile materials		A
	Nightdresses and pyjamas:		
6208.21000	Of cotton		A
6208.22000	Of man-made fibres		A
6208.29000	Of other textile materials		A
	Other:		
6208.91	Of cotton		
620891.100	1 Containing furskin		A
	2 Other		
620891.210	(1) Singlets and other vests, briefs and panties		A
620891.220	(2) Other		A
6208.92	Of man-made fibres		
620892.100	1 Containing furskin		A
	2 Other		
620892.210	(1) Singlets and other vests, briefs and panties		A

620892.220	(2) Other		A
6208.99	Of other textile materials		
620899.100	1 Containing furskin		A
	2 Other		
620899.210	(1) Singlets and other vests, briefs and panties		A
620899.220	(2) Other		A
62.09	Babies' garments and clothing accessories		
6209.20	Of cotton		
620920.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery		A
	2 Other		
620920.210	(1) Containing furskin		A
	(2) Other		
620920.221	A Accessories		A
620920.222	B Other		A
6209.30	Of synthetic fibres		
620930.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery		A
	2 Other		
620930.210	(1) Containing furskin		A
	(2) Other		
620930.221	A Accessories		A
620930.222	B Other		A
6209.90	Of other textile materials		
620990.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery		A
	2 Other		
620990.210	(1) Containing furskin		A
	(2) Other		
620990.221	A Accessories		A
	B Other		
620990.291	(a) Of wool or fine animal hair		A
620990.299	(b) Other		A
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07		

6210.10	Of fabrics of heading 56.02 or 56.03		
621010.100	1 Containing furskin		A
	2 Other		
	- Of man-made fibres		
621010.211	-- Gowns, of a kind used for medical, surgical, nursing care or other sanitation management purposes		A
621010.212	-- Protective suits (one-piece garments)		A
621010.219	-- Other		A
621010.290	- Other		A
6210.20	Other garments, of the type described in heading 62.01		
621020.100	1 Containing furskin		A
621020.200	2 Other		A
6210.30	Other garments, of the type described in heading 62.02		
621030.100	1 Containing furskin		A
621030.200	2 Other		A
6210.40	Other men’s or boys’ garments		
621040.100	1 Containing furskin		A
621040.200	2 Other		A
6210.50	Other women’s or girls’ garments		
621050.100	1 Containing furskin		A
621050.200	2 Other		A
62.11	Track suits, ski suits and swimwear; other garments		
	Swimwear:		
6211.11000	Men’s or boys’		A
6211.12000	Women’s or girls’		A
6211.20	Ski suits		
621120.100	1 Containing furskin		A
	2 Other		
621120.310	- Men’s or boys’		A
621120.390	- Women’s or girls’		A
	Other garments, men’s or boys’:		
6211.32	Of cotton		

621132.100	1 Containing furskin		A
621132.200	2 Other		A
6211.33	Of man-made fibres		
621133.100	1 Containing furskin		A
621133.200	2 Other		A
6211.39	Of other textile materials		
621139.100	1 Containing furskin		A
621139.200	2 Other		A
	Other garments, women’s or girls’:		
6211.42	Of cotton		
621142.100	1 Containing furskin		A
621142.200	2 Other		A
6211.43	Of man-made fibres		
621143.100	1 Containing furskin		A
621143.200	2 Other		A
6211.49	Of other textile materials		
621149.100	1 Containing furskin		A
	2 Other		
621149.220	- Of wool or fine animal hair		A
	- Other		
621149.210	-- Of silk		A
621149.290	-- Other		A
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted		
6212.10000	Brassières		A
6212.20000	Girdles and panty-girdles		A
6212.30000	Corselettes		A
6212.90000	Other		A
62.13	Handkerchiefs		
6213.20000	Of cotton		A
6213.90	Of other textile materials		
621390.010	1 Of flax or ramie		A

	2 Other		
621390.091	- Of silk or silk waste		A
621390.099	- Other		A
62.14	Shawls, scarves, mufflers, mantillas, veils and the like		
6214.10	Of silk or silk waste		
621410.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		A
621410.200	2 Other		A
6214.20	Of wool or fine animal hair		
621420.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		A
621420.200	2 Other		A
6214.30	Of synthetic fibres		
621430.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		A
621430.200	2 Other		A
6214.40	Of artificial fibres		
621440.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		A
621440.200	2 Other		A
6214.90	Of other textile materials		
621490.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		A
	2 Other		
621490.210	(1) Of cotton		A
621490.290	(2) Other		A
62.15	Ties, bow ties and cravats		
6215.10	Of silk or silk waste		
621510.010	- With outer surface of silk only		A
621510.090	- Other		A
6215.20000	Of man-made fibres		A
6215.90000	Of other textile materials		A
62.16			

6216.00	Gloves, mittens and mitts		
621600.100	1 Kote for kendo		A
621600.900	2 Other		A
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12		
6217.10	Accessories		
621710.010	- Belts		A
621710.090	- Other		A
6217.90000	Parts		A
	I.- OTHER MADE UP TEXTILE ARTICLES		
63.01	Blankets and travelling rugs		
6301.10000	Electric blankets		A
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair		
630120.010	- Blankets (raised textile production)		A
630120.090	- Other		A
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton		
630130.010	- Blankets (raised textile production)		A
630130.091	- Terry towelling and similar woven terry fabrics		A
630130.099	- Other		A
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		
630140.010	- Blankets (raised textile production)		A
630140.090	- Other		A
6301.90000	Other blankets and travelling rugs		A
63.02	Bed linen, table linen, toilet linen and kitchen linen		
6302.10000	Bed linen, knitted or crocheted		A
	Other bed linen, printed:		
6302.21000	Of cotton		A
6302.22	Of man-made fibres		
630222.010	- Of nonwovens		A
630222.090	- Other		A
6302.29	Of other textile materials		
630229.010	1 Of flax or ramie		A

630229.020	2 Other		A
	Other bed linen:		
6302.31000	Of cotton		A
6302.32	Of man-made fibres		
630232.010	- Of nonwovens		A
630232.090	- Other		A
6302.39	Of other textile materials		
630239.010	1 Of flax or ramie		A
630239.020	2 Other		A
6302.40000	Table linen, knitted or crocheted		A
	Other table linen:		
6302.51000	Of cotton		A
6302.53	Of man-made fibres		
630253.100	- Of nonwovens		A
630253.900	- Other		A
6302.59	Of other textile materials		
630259.030	1 Of flax or ramie		A
630259.090	2 Other		A
6302.60000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		A
	Other:		
6302.91000	Of cotton		A
6302.93	Of man-made fibres		
630293.010	- Of nonwovens		A
630293.090	- Other		A
6302.99	Of other textile materials		
630299.100	1 Of flax		A
630299.900	2 Other		A
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances		
	Knitted or crocheted:		
6303.12000	Of synthetic fibres		A
6303.19000	Of other textile materials		A

	Other:		
6303.91000	Of cotton		A
6303.92	Of synthetic fibres		
630392.010	- Of nonwovens		A
630392.090	- Other		A
6303.99	Of other textile materials		
630399.010	1 Of flax or ramie		A
630399.020	2 Other		A
63.04	Other furnishing articles, excluding those of heading 94.04		
	Bedspreads:		
6304.11000	Knitted or crocheted		A
6304.19	Other		
630419.010	1 Of cotton		A
630419.020	2 Of flax or ramie		A
630419.090	3 Other		A
6304.20000	Bed nets specified in Subheading Note 1 to this Chapter		A
	Other:		
6304.91000	Knitted or crocheted		A
6304.92000	Not knitted or crocheted, of cotton		A
6304.93	Not knitted or crocheted, of synthetic fibres		
630493.010	- Of nonwovens		A
630493.090	- Other		A
6304.99	Not knitted or crocheted, of other textile materials		
630499.010	1 Of flax or ramie		A
630499.090	2 Other		A
63.05	Sacks and bags, of a kind used for the packing of goods		
6305.10000	Of jute or of other textile bast fibres of heading 53.03		A
6305.20000	Of cotton		A
	Of man-made textile materials:		
6305.32000	Flexible intermediate bulk containers		A
6305.33	Other, of polyethylene or polypropylene strip or the like		

630533.010	- Of polyethylene, made of fabrics weighing not more than 100 g/m²		A
630533.090	- Other		A
6305.39000	Other		A
6305.90000	Of other textile materials		A
63.06	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods		
	Tarpaulins, awnings and sunblinds:		
6306.12000	Of synthetic fibres		A
6306.19	Of other textile materials		
630619.100	1 Of cotton		A
630619.900	2 Other		A
	Tents (including temporary canopies and similar articles):		
6306.22000	Of synthetic fibres		A
6306.29	Of other textile materials		
630629.100	1 Of cotton		A
630629.900	2 Other		A
6306.30000	Sails		A
6306.40	Pneumatic mattresses		
630640.100	1 Of cotton		A
630640.900	2 Of other textile materials		A
6306.90	Other		
630690.100	1 Of cotton		A
630690.900	2 Of other textile materials		A
63.07	Other made up articles, including dress patterns		
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths		
630710.010	1 Of cotton		A
630710.020	2 Other		A
6307.20	Life-jackets and life-belts		
630720.010	1 Of cotton		A
630720.020	2 Other		A
6307.90	Other		

	1 Of cotton		
630790.011	- Face masks		A
630790.019	- Other		A
	2 Other		
630790.021	- Of silk (simply cutting other than in rectangle (including square))		A
	- Other		
	-- Face masks		
630790.022	--- N95 respirators certified by the National Institute for Occupational Safety and Health, the United States of America		A
630790.023	--- Other		A
630790.029	-- Other		A
	II.- SETS		
63.08			
6308.00000	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		A
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09			
6309.00000	Worn clothing and other worn articles		A
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials		
6310.10000	Sorted		A
6310.90000	Other		A
64.01	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		
6401.10	Footwear incorporating a protective metal toe-cap		
640110.010	1 Ski-boots		R
640110.090	2 Other		R
	Other footwear:		
6401.92	Covering the ankle but not covering the knee		
640192.010	1 Ski-boots		R
640192.090	2 Other		R
6401.99000	Other		R
64.02	Other footwear with outer soles and uppers of rubber or plastics		
	Sports footwear:		

6402.12	Ski-boots, cross-country ski footwear and snowboard boots		
640212.010	1 Ski-boots		R
640212.090	2 Snowboard boots		R
6402.19000	Other		R
6402.20000	Footwear with upper straps or thongs assembled to the sole by means of plugs		R
	Other footwear:		
6402.91000	Covering the ankle		R
6402.99	Other		
640299.010	- Shoes		R
	- Sandals		
640299.021	-- Not covering the heels		R
640299.029	-- Other		R
640299.090	- Other		R
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
	Sports footwear:		
6403.12	Ski-boots, cross-country ski footwear and snowboard boots		
640312.010	1 With outer soles of rubber, leather or composition leather		R
640312.090	2 Other		R
6403.19	Other		
640319.010	1 With outer soles of rubber, leather or composition leather		R
640319.090	2 Other		R
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		
	- House footwear		
640320.011	-- For the quantity within the limits of an annual tariff quota stipulated every fiscal year by a Cabinet Order (hereinafter in this Chapter referred to as “the Pooled Quota”) Note: The annual tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber,plastics, leather or composition leather		-

640320.012	-- Other		R
	- Other		
640320.021	-- For “the Pooled Quota”		-
640320.022	-- Other		R
6403.40	Other footwear, incorporating a protective metal toe-cap		
	- With outer soles of rubber, leather or composition leather		
640340.011	-- For “the Pooled Quota”		-
640340.012	-- Other		R
	- Other		
640340.021	-- For “the Pooled Quota”		-
640340.022	-- Other		R
	Other footwear with outer soles of leather:		
6403.51	Covering the ankle		
	1 House footwear		
640351.011	- For “the Pooled Quota”		-
640351.012	- Other		R
	2 Other		
640351.021	(1) Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
640351.022	- For “the Pooled Quota”		-
640351.029	- Other		R
6403.59	Other		
	1 Slippers or other house footwear		
640359.011	(1) Slippers		R
	(2) Other		
640359.012	- For “the Pooled Quota”		-
640359.019	- Other		R
	2 Other		
640359.020	(1) Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
	- For “the Pooled Quota”		

	-- With an insole over 19 cm		
640359.044	--- For men		-
640359.045	--- For women		-
640359.049	-- Other		-
	- Other		
	-- With an insole over 19 cm		
640359.104	--- For men		R
640359.105	--- For women		R
	-- Other		
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		R
640359.119	--- Other		R
	Other footwear:		
6403.91	Covering the ankle		
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)		
640391.011	(1) Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
640391.012	- For “the Pooled Quota”		-
640391.019	- Other		R
	2 Other		
640391.021	(1) Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
640391.022	- For “the Pooled Quota”		-
640391.029	- Other		R
6403.99	Other		
	1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear)		
640399.011	(1) Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
	- For “the Pooled Quota”		
	-- With an insole over 19 cm		
640399.012	--- For men		-
640399.013	--- For women		-

640399.014	-- Other		-
	- Other		
	-- With an insole over 19 cm		
640399.015	--- For men		R
640399.016	--- For women		R
	-- Other		
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		R
640399.039	--- Other		R
	2 Other		
640399.021	(1) Slippers; Footwear for gymnastics, athletics or similar activities		R
	(2) Other		
640399.022	- For “the Pooled Quota”		-
640399.029	- Other		R
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	Footwear with outer soles of rubber or plastics:		
6404.11000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		R
6404.19	Other		
	1 With uppers containing furskin		
	(1) With the uppers of leather in part (excluding slippers)		
640419.111	- For “the Pooled Quota”		-
640419.119	- Other		R
640419.190	(2) Other		R
	2 Other		
640419.210	- Jikatabi		R
640419.220	- Canvas shoes		R
640419.290	- Other		R
6404.20	Footwear with outer soles of leather or composition leather		
	1 With uppers containing furskin		
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		
640420.111	- For “the Pooled Quota”		-
640420.119	- Other		R

640420.190	(2) Other		R
	2 With outer soles of leather (excluding those with uppers containing furskin)		
	(1) Canvas shoes		
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)		
640420.211	- For “the Pooled Quota”		-
640420.212	- Other		R
640420.219	B Other		R
	(2) Other		
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		
640420.221	- For “the Pooled Quota”		-
640420.222	- Other		R
640420.229	B Other		R
640420.300	3 Other		R
64.05	Other footwear		
6405.10	With uppers of leather or composition leather		
	1 With outer soles of leather and uppers of composition leather		
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		
640510.111	- For “the Pooled Quota”		-
640510.119	- Other		R
640510.190	(2) Other		R
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather		R
640510.300	3 Other		R
6405.20000	With uppers of textile materials		R
6405.90	Other		
	1 With outer soles of rubber, plastics, leather or composition leather		
	(1) With uppers containing furskin		
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		
640590.111	- For “the Pooled Quota”		-
640590.112	- Other		R
640590.119	B Other		R
	(2) Other		

	A With outer soles of leather		
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)		
640590.121	- For “the Pooled Quota”		-
640590.122	- Other		R
640590.128	(b) Other		R
640590.129	B Other		R
640590.200	2 Other		R
64.06	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		
6406.10	Uppers and parts thereof, other than stiffeners		
	1 Of leather or containing furskin		
640610.110	- Uppers		R
640610.190	- Other		R
640610.200	2 Other		R
6406.20000	Outer soles and heels, of rubber or plastics		R
6406.90	Other		
	1 Of leather or containing furskin		
640690.110	- Of leather, whether or not containing furskin		R
	- Other		
640690.121	-- Of wood		R
640690.129	-- Of other materials		R
	2 Other		
640690.210	- Of wood		R
640690.290	- Of other materials		R
65.01			
6501.00000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	3.6%	B10
65.02			
6502.00000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed		A
65.04			
6504.00000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	4.4%	B10
65.05			

6505.00	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		
650500.100	1 Hair-nets	3.2%	B10
650500.900	2 Other		A
65.06	Other headgear, whether or not lined or trimmed		
6506.10	Safety headgear		
650610.100	1 Of leather or containing furskin		A
650610.200	2 Other		A
	Other:		
6506.91	Of rubber or of plastics		
650691.100	1 Containing furskin		A
650691.200	2 Other		A
6506.99	Of other materials		
650699.100	1 Of leather or containing furskin		A
650699.300	2 Of furskin		A
650699.900	3 Other		A
65.07			
6507.00000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		A
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
6601.10000	Garden or similar umbrellas		A
	Other:		
6601.91000	Having a telescopic shaft		A
6601.99000	Other		A
66.02			
6602.00000	Walking-sticks, seat-sticks, whips, riding-crops and the like		A
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02		
6603.20000	Umbrella frames, including frames mounted on shafts (sticks)		A
6603.90000	Other		A
67.01			
6701.00000	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)		A
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		

6702.10000	Of plastics		A
6702.90000	Of other materials		A
67.03			
6703.00000	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		A
67.04	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		
	Of synthetic textile materials:		
6704.11000	Complete wigs		A
6704.19000	Other		A
6704.20000	Of human hair		A
6704.90000	Of other materials		A
68.01			
6801.00000	Setts, curbstones and flagstones, of natural stone (except slate)		A
68.02	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)		
6802.10000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder		A
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21000	Marble, travertine and alabaster		A
6802.23000	Granite		A
6802.29000	Other stone		A
	Other:		
6802.91	Marble, travertine and alabaster		
	- Marble		
680291.011	-- Slabs and sheets		A
680291.019	-- Other		A
680291.090	- Other		A
6802.92000	Other calcareous stone		A
6802.93000	Granite		A
6802.99000	Other stone		A
68.03			

6803.00000	Worked slate and articles of slate or of agglomerated slate		A
68.04	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		
6804.10	Millstones and grindstones for milling, grinding or pulping		
680410.010	1 Of artificial abrasives		A
680410.020	2 Other		A
	Other millstones, grindstones, grinding wheels and the like:		
6804.21000	Of agglomerated synthetic or natural diamond		A
6804.22	Of other agglomerated abrasives or of ceramics		
	1 Of agglomerated artificial abrasives		
680422.011	- Manufactured by the vitrified method or the resinoid method, excluding those with axles		A
680422.019	- Other		A
680422.020	2 Other		A
6804.23000	Of natural stone		A
6804.30000	Hand sharpening or polishing stones		A
68.05	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		
6805.10000	On a base of woven textile fabric only		A
6805.20000	On a base of paper or paperboard only		A
6805.30000	On a base of other materials		A
68.06	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		
6806.10000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		A
6806.20000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		A
6806.90000	Other		A
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		
6807.10000	In rolls		A
6807.90000	Other		A
68.08			
6808.00000	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		A

68.09	Articles of plaster or of compositions based on plaster		
	Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11000	Faced or reinforced with paper or paperboard only		A
6809.19000	Other		A
6809.90000	Other articles		A
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
	Tiles, flagstones, bricks and similar articles:		
6810.11000	Building blocks and bricks		A
6810.19000	Other		A
	Other articles:		
6810.91000	Prefabricated structural components for building or civil engineering		A
6810.99000	Other		A
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like		
6811.40000	Containing asbestos		A
	Not containing asbestos:		
6811.81000	Corrugated sheets		A
6811.82000	Other sheets, panels, tiles and similar articles		A
6811.89000	Other articles		A
68.12	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		
6812.80000	Of crocidolite		A
	Other:		
6812.91000	Clothing, clothing accessories, footwear and headgear		A
6812.99000	Other		A
68.13	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		
6813.20	Containing asbestos		
681320.100	1 Parts of motor vehicles		A
681320.900	2 Other		A
	Not containing asbestos:		
6813.81	Brake linings and pads		

681381.100	1 Parts of motor vehicles		A
681381.900	2 Other		A
6813.89	Other		
681389.100	1 Parts of motor vehicles		A
681389.900	2 Other		A
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
6814.10000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		A
6814.90000	Other		A
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
	Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:		
6815.11000	Carbon fibres		A
6815.12000	Fabrics of carbon fibres		A
6815.13000	Other articles of carbon fibres		A
6815.19000	Other		A
6815.20000	Articles of peat		A
	Other articles:		
6815.91000	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite		A
6815.99	Other		
681599.010	- Electro-cast refractory bricks		A
681599.090	- Other		A
	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
69.01			
6901.00000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths		A
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths		
6902.10000	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3		A
6902.20000	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products		A
6902.90000	Other		A
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths		

6903.10000	Containing by weight more than 50% of free carbon		A
6903.20000	Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)		A
6903.90000	Other		A
	II.- OTHER CERAMIC PRODUCTS		
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like		
6904.10000	Building bricks		A
6904.90000	Other		A
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		
6905.10000	Roofing tiles		A
6905.90000	Other		A
69.06			
6906.00000	Ceramic pipes, conduits, guttering and pipe fittings		A
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:		
6907.21000	Of a water absorption coefficient by weight not exceeding 0.5%		A
6907.22000	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%		A
6907.23000	Of a water absorption coefficient by weight exceeding 10%		A
6907.30000	Mosaic cubes and the like, other than those of subheading 6907.40		A
6907.40000	Finishing ceramics		A
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods		
	Ceramic wares for laboratory, chemical or other technical uses:		
6909.11000	Of porcelain or china		A
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale		
690912.010	- Catalyst carriers, intended for use in manufacturing catalyst		A
690912.020	- Other		A
6909.19	Other		
690919.010	- Catalyst carriers, intended for use in manufacturing catalyst		A
690919.020	- Other		A
6909.90000	Other		A
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		

6910.10000	Of porcelain or china		A
6910.90000	Other		A
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911.10000	Tableware and kitchenware		A
6911.90000	Other		A
69.12			
6912.00000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		A
69.13	Statuettes and other ornamental ceramic articles		
6913.10000	Of porcelain or china		A
6913.90000	Other		A
69.14	Other ceramic articles		
6914.10000	Of porcelain or china		A
6914.90000	Other		A
70.01			
7001.00000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass		A
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked		
7002.10000	Balls		A
7002.20000	Rods		A
	Tubes:		
7002.31000	Of fused quartz or other fused silica		A
7002.32000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C		A
7002.39000	Other		A
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
	Non-wired sheets:		
7003.12000	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		A
7003.19000	Other		A
7003.20000	Wired sheets		A
7003.30000	Profiles		A
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7004.20000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		A

7004.90000	Other glass		A
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
700510.010	1 Having a non-reflecting layer		A
	2 Other		
700510.091	- Not more than 5 mm in thickness		A
700510.099	- Other		A
	Other non-wired glass:		
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
700521.010	- Not more than 4 mm in thickness		A
700521.090	- Other		A
7005.29	Other		
700529.010	1 Not more than 4 mm in thickness		A
	2 Other		
700529.020	- More than 4 mm and not more than 6 mm in thickness		A
700529.090	- Other		A
7005.30000	Wired glass		A
70.06			
7006.00000	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		A
70.07	Safety glass, consisting of toughened (tempered) or laminated glass		
	Toughened (tempered) safety glass:		
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
700711.010	1 Of size and shape suitable for incorporation in motor vehicles, aircraft or spacecraft		A
700711.090	2 Other		A
7007.19000	Other		A
	Laminated safety glass:		
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
700721.010	- Of motor vehicles		A
700721.090	- Other		A
7007.29000	Other		A

70.08			
7008.00000	Multiple-walled insulating units of glass		A
70.09	Glass mirrors, whether or not framed, including rear-view mirrors		
7009.10000	Rear-view mirrors for vehicles		A
	Other:		
7009.91000	Unframed		A
7009.92000	Framed		A
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		
7010.10000	Ampoules		A
7010.20000	Stoppers, lids and other closures		A
7010.90000	Other		A
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like		
7011.10000	For electric lighting		A
7011.20000	For cathode-ray tubes		A
7011.90000	Other		A
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)		
7013.10000	Of glass-ceramics		A
	Stemware drinking glasses, other than of glass-ceramics:		
7013.22000	Of lead crystal		A
7013.28000	Other		A
	Other drinking glasses, other than of glass ceramics:		
7013.33000	Of lead crystal		A
7013.37000	Other		A
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
7013.41000	Of lead crystal		A
7013.42000	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C		A
7013.49000	Other		A
	Other glassware:		
7013.91000	Of lead crystal		A
7013.99000	Other		A

70.14			
7014.00000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked		A
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses		
7015.10000	Glasses for corrective spectacles		A
7015.90000	Other		A
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass 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		
7016.10000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		A
7016.90	Other		
701690.010	1 Leaded lights and the like		A
701690.090	2 Other		A
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated		
7017.10000	Of fused quartz or other fused silica		A
7017.20000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C		A
7017.90000	Other		A
70.18	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		
7018.10000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		X
7018.20000	Glass microspheres not exceeding 1 mm in diameter		A
7018.90	Other		
701890.010	1 Combined with precious metal or metal plated with precious metal		X
701890.090	2 Other		A
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)		
	Slivers, rovings, yarn and chopped strands and mats thereof:		
7019.11000	Chopped strands, of a length of not more than 50 mm		A
7019.12000	Rovings		A
7019.13000	Other yarn, slivers		A
7019.14000	Mechanically bonded mats		A
7019.15000	Chemically bonded mats		A
7019.19000	Other		A

	Mechanically bonded fabrics:		
7019.61000	Closed woven fabrics of rovings		A
7019.62000	Other closed fabrics of rovings		A
7019.63000	Closed woven fabrics, plain weave, of yarns, not coated or laminated		A
7019.64000	Closed woven fabrics, plain weave, of yarns, coated or laminated		A
7019.65000	Open woven fabrics of a width not exceeding 30 cm		A
7019.66000	Open woven fabrics of a width exceeding 30 cm		A
7019.69000	Other		A
	Chemically bonded fabrics:		
7019.71000	Veils (thin sheets)		A
7019.72000	Other closed fabrics		A
7019.73000	Other open fabrics		A
7019.80000	Glass wool and articles of glass wool		A
7019.90000	Other		A
70.20			
7020.00000	Other articles of glass		A
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
7101.10000	Natural pearls		A
	Cultured pearls:		
7101.21	Unworked		
710121.110	- Akoya pearls		A
710121.120	- Silver lipped pearls and Black lipped pearls		A
710121.190	- Other		A
7101.22	Worked		
710122.210	- Akoya pearls		A
710122.220	- Silver lipped pearls and Black lipped pearls		A
710122.290	- Other		A
71.02	Diamonds, whether or not worked, but not mounted or set		
7102.10000	Unsorted		A

	Industrial:		
7102.21000	Unworked or simply sawn, cleaved or bruted		A
7102.29000	Other		A
	Non-industrial:		
7102.31000	Unworked or simply sawn, cleaved or bruted		A
7102.39000	Other		A
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport		
7103.10000	Unworked or simply sawn or roughly shaped		A
	Otherwise worked:		
7103.91000	Rubies, sapphires and emeralds		A
7103.99000	Other		A
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		
7104.10000	Piezo-electric quartz		A
	Other, unworked or simply sawn or roughly shaped:		
7104.21000	Diamonds		A
7104.29000	Other		A
	Other:		
7104.91000	Diamonds		A
7104.99000	Other		A
71.05	Dust and powder of natural or synthetic precious or semi-precious stones		
7105.10000	Of diamonds		A
7105.90000	Other		A
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7106.10000	Powder		A
	Other:		
7106.91000	Unwrought		A
7106.92	Semi-manufactured		
	- Bars, rods, profiles, plates, sheets and strip		
710692.110	-- Alloyed		A

710692.190	-- Other		A
710692.200	- Other		A
71.07			
7107.00000	Base metals clad with silver, not further worked than semi-manufactured		A
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		
	Non-monetary:		
7108.11000	Powder		A
7108.12000	Other unwrought forms		A
7108.13	Other semi-manufactured forms		
710813.010	- Bars, rods, profiles, plates, sheets and strip		A
710813.090	- Other		A
7108.20000	Monetary		A
71.09			
7109.00000	Base metals or silver, clad with gold, not further worked than semi-manufactured		A
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form		
	Platinum:		
7110.11000	Unwrought or in powder form		A
7110.19	Other		
	- Bars, rods, profiles, plates, sheets and strip		
711019.110	-- Alloyed		A
711019.190	-- Other		A
711019.200	- Other		A
	Palladium:		
7110.21000	Unwrought or in powder form		A
7110.29000	Other		A
	Rhodium:		
7110.31	Unwrought or in powder form		
711031.010	- Powder		A
711031.090	- Other		A
7110.39000	Other		A
	Iridium, osmium and ruthenium:		

7110.41000	Unwrought or in powder form		A
7110.49000	Other		A
71.11			
7111.00000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		A
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49		
7112.30000	Ash containing precious metal or precious metal compounds		A
	Other:		
7112.91000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals		A
7112.92000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		A
7112.99000	Other		A
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal		
	Of precious metal whether or not plated or clad with precious metal:		
7113.11000	Of silver, whether or not plated or clad with other precious metal		A
7113.19	Of other precious metal, whether or not plated or clad with precious metal		
711319.010	1 Of platinum, whether or not plated or clad with other precious metal		A
	2 Other		
711319.021	- Chains for watches, spectacles or pince-nez and other ornamental chains worn on person		A
711319.029	- Other		A
7113.20000	Of base metal clad with precious metal		A
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
	Of precious metal whether or not plated or clad with precious metal:		
7114.11000	Of silver, whether or not plated or clad with other precious metal		A
7114.19000	Of other precious metal, whether or not plated or clad with precious metal		A
7114.20000	Of base metal clad with precious metal		A
71.15	Other articles of precious metal or of metal clad with precious metal		
7115.10000	Catalysts in the form of wire cloth or grill, of platinum		A
7115.90000	Other		A
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7116.10000	Of natural or cultured pearls		A

7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)		
711620.100	1 For laboratory or industrial purposes		A
	2 Other		
711620.210	- Jewellery and parts thereof		A
711620.290	- Other		A
71.17	Imitation jewellery		
	Of base metal, whether or not plated with precious metal:		
7117.11	Cuff-links and studs		
711711.010	1 Made of, or combined with metal plated with precious metal, coral, elephants' tusks or Bekko		A
711711.020	2 Other		A
7117.19	Other		
711719.010	- Plated with precious metal		A
711719.090	- Other		A
7117.90	Other		
711790.010	1 Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal		A
	2 Other		
711790.021	(1) Of wood		A
711790.022	(2) Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		A
	(3) Other		
711790.023	- Of plastics		A
	- Other		
711790.024	-- Plated with precious metal		A
711790.029	-- Other		A
71.18	Coin		
7118.10000	Coin (other than gold coin), not being legal tender		A
7118.90	Other		
711890.010	- Gold coin		A
711890.090	- Other		A
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms		

7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorus		
720110.010	- Containing less than 1.2% by weight of silicon and not more than 0.04% by weight of phosphorus		A
	- Other		
720110.091	-- Containing by weight less than 1.6% of silicon		A
720110.099	-- Other		A
7201.20000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus		A
7201.50000	Alloy pig iron; spiegeleisen		A
72.02	Ferro-alloys		
	Ferro-manganese:		
7202.11000	Containing by weight more than 2% of carbon		X
7202.19000	Other		X
	Ferro-silicon:		
7202.21000	Containing by weight more than 55% of silicon		A
7202.29000	Other		A
7202.30000	Ferro-silico-manganese		X
	Ferro-chromium:		
7202.41000	Containing by weight more than 4% of carbon		A
7202.49000	Other		X
7202.50000	Ferro-silico-chromium		X
7202.60	Ferro-nickel		
720260.010	- Containing by weight less than 33% of nickel		X
720260.090	- Other		X
7202.70000	Ferro-molybdenum		X
7202.80	Ferro-tungsten and ferro-silico-tungsten		
720280.010	1 Ferro-tungsten		X
720280.020	2 Ferro-silico-tungsten		X
	Other:		
7202.91000	Ferro-titanium and ferro-silico-titanium		X
7202.92000	Ferro-vanadium		X
7202.93000	Ferro-niobium		A
7202.99	Other		

720299.010	- Ferro-phosphorus		A
720299.090	- Other		X
72.03	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		
7203.10000	Ferrous products obtained by direct reduction of iron ore		A
7203.90000	Other		A
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel		
7204.10000	Waste and scrap of cast iron		A
	Waste and scrap of alloy steel:		
7204.21000	Of stainless steel		A
7204.29000	Other		A
7204.30000	Waste and scrap of tinned iron or steel		A
	Other waste and scrap:		
7204.41000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		A
7204.49000	Other		A
7204.50	Remelting scrap ingots		
720450.010	1 Of alloy steel		A
720450.020	2 Other		A
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel		
7205.10000	Granules		A
	Powders:		
7205.21	Of alloy steel		
720521.010	- Containing not less than 1% but less than 5% by weight of nickel		A
720521.090	- Other		A
7205.29000	Other		A
	II.- IRON AND NON-ALLOY STEEL		
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)		
7206.10	Ingots		
720610.010	1 Containing by weight less than 0.6% of carbon		A
720610.020	2 Other		A
7206.90	Other		

720690.010	1 Containing by weight less than 0.6% of carbon		A
720690.020	2 Other		A
72.07	Semi-finished products of iron or non-alloy steel		
	Containing by weight less than 0.25% of carbon:		
7207.11000	Of rectangular (including square) cross-section, the width measuring less than twice the thickness		A
7207.12000	Other, of rectangular (other than square) cross-section		A
7207.19000	Other		A
7207.20	Containing by weight 0.25% or more of carbon		
	1 Containing by weight less than 0.6% of carbon		
720720.011	- Billets		A
720720.012	- Slabs		A
720720.019	- Other		A
720720.020	2 Other		A
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
7208.10	In coils, not further worked than hot-rolled, with patterns in relief		
720810.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720810.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
720810.029	(2) Other		A
	Other, in coils, not further worked than hot-rolled, pickled:		
7208.25	Of a thickness of 4.75 mm or more		
	1 Containing by weight less than 0.6% of carbon		
720825.011	- Of a thickness of less than 6 mm		A
720825.019	- Other		A
	2 Other		
720825.020	(1) Having a minimum yield point of 355 MPa		A
720825.030	(2) Other		A
7208.26	Of a thickness of 3 mm or more but less than 4.75 mm		
	1 Containing by weight less than 0.6% of carbon		
720826.011	- High tensile steel of a tensile strength of 490 MPa or more		A

720826.019	- Other		A
	2 Other		
720826.021	(1) Having a minimum yield point of 355 MPa		A
720826.029	(2) Other		A
7208.27	Of a thickness of less than 3 mm		
	1 Containing by weight less than 0.6% of carbon		
720827.011	- High tensile steel of a tensile strength of 490 MPa or more		A
720827.019	- Other		A
	2 Other		
720827.021	(1) Having a minimum yield point of 275 MPa		A
720827.029	(2) Other		A
	Other, in coils, not further worked than hot-rolled:		
7208.36	Of a thickness exceeding 10 mm		
720836.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720836.021	(1) Having a minimum yield point of 355 MPa		A
720836.029	(2) Other		A
7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
	1 Containing by weight less than 0.6% of carbon		
720837.011	- Of a thickness of less than 6 mm		A
720837.019	- Other		A
	2 Other		
720837.020	(1) Having a minimum yield point of 355 MPa		A
720837.030	(2) Other		A
7208.38	Of a thickness of 3 mm or more but less than 4.75 mm		
720838.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720838.021	(1) Having a minimum yield point of 355 MPa		A
720838.029	(2) Other		A
7208.39	Of a thickness of less than 3 mm		
720839.010	1 Containing by weight less than 0.6% of carbon		A

	2 Other		
720839.021	(1) Having a minimum yield point of 275 MPa		A
720839.029	(2) Other		A
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief		
720840.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720840.020	(1) Of a thickness of less than of 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
720840.030	(2) Other		A
	Other, not in coils, not further worked than hot-rolled:		
7208.51	Of a thickness exceeding 10 mm		
	1 Containing by weight less than 0.6% of carbon		
720851.011	- Of a thickness of not exceeding 50 mm		A
720851.019	- Of a thickness exceeding 50 mm		A
	2 Other		
	(1) Having a minimum yield point of 355 MPa		
720851.021	- Of a thickness of not exceeding 50 mm		A
720851.029	- Of a thickness exceeding 50 mm		A
	(2) Other		
720851.031	- Of a thickness of not exceeding 50 mm		A
720851.039	- Of a thickness exceeding 50 mm		A
7208.52	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
	1 Containing by weight less than 0.6% of carbon		
720852.011	- Of a thickness of less than 6 mm		A
720852.019	- Other		A
	2 Other		
	(1) Having a minimum yield point of 355 MPa		
720852.021	- Of a thickness of less than 6 mm		A
720852.029	- Other		A
	(2) Other		
720852.031	- Of a thickness of less than 6 mm		A

720852.039	- Other		A
7208.53	Of a thickness of 3 mm or more but less than 4.75 mm		
720853.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720853.021	(1) Having a minimum yield point of 355 MPa		A
720853.029	(2) Other		A
7208.54	Of a thickness of less than 3 mm		
720854.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720854.021	(1) Having a minimum yield point of 275 MPa		A
720854.029	(2) Other		A
7208.90000	Other		A
72.09	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		
	In coils, not further worked than cold-rolled (cold-reduced):		
7209.15	Of a thickness of 3 mm or more		
720915.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720915.021	(1) Having a minimum yield point of 355 MPa		A
720915.029	(2) Other		A
7209.16	Of a thickness exceeding 1 mm but less than 3 mm		
	1 Containing by weight less than 0.6% of carbon		
720916.011	- High tensile steel of a tensile strength of 340 MPa or more		A
720916.019	- Other		A
	2 Other		
720916.021	(1) Having a minimum yield point of 275 MPa		A
720916.029	(2) Other		A
7209.17	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
	1 Containing by weight less than 0.6% of carbon		
720917.011	- High tensile steel of a tensile strength of 340 MPa or more		A
720917.019	- Other		A
	2 Other		

720917.021	(1) Having a minimum yield point of 275 MPa		A
720917.029	(2) Other		A
7209.18	Of a thickness of less than 0.5 mm		
720918.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720918.021	(1) Having a minimum yield point of 275 MPa		A
720918.029	(2) Other		A
	Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25	Of a thickness of 3 mm or more		
720925.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720925.021	(1) Having a minimum yield point of 355 MPa		A
720925.029	(2) Other		A
7209.26	Of a thickness exceeding 1 mm but less than 3 mm		
720926.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720926.021	(1) Having a minimum yield point of 275 MPa		A
720926.029	(2) Other		A
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
720927.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720927.021	(1) Having a minimum yield point of 275 MPa		A
720927.029	(2) Other		A
7209.28	Of a thickness of less than 0.5 mm		
720928.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
720928.021	(1) Having a minimum yield point of 275 MPa		A
720928.029	(2) Other		A
7209.90000	Other		A
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		
	Plated or coated with tin:		

7210.11000	Of a thickness of 0.5 mm or more		A
7210.12000	Of a thickness of less than 0.5 mm		A
7210.20000	Plated or coated with lead, including terne-plate		A
7210.30	Electrolytically plated or coated with zinc		
721030.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
721030.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
721030.029	(2) Other		A
	Otherwise plated or coated with zinc:		
7210.41000	Corrugated		A
7210.49	Other		
721049.010	- Hot-dip galvannealed, of plated or coated layers undergone a homogeneous alloying process (containing by weight of 7% or more of iron in the entire layers)		A
721049.090	- Other		A
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides		
721050.010	- Tinfree steel		A
721050.090	- Other		A
	Plated or coated with aluminium:		
7210.61000	Plated or coated with aluminium-zinc alloys		A
7210.69000	Other		A
7210.70000	Painted, varnished or coated with plastics		A
7210.90	Other		
721090.010	1 Containing by weight less than 0.6% of carbon		A
721090.020	2 Other		A
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
	Not further worked than hot-rolled:		
7211.13	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief		
721113.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
721113.021	(1) Having a minimum yield point of 355 MPa		A

721113.029	(2) Other		A
7211.14	Other, of a thickness of 4.75 mm or more		
721114.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
721114.021	(1) Having a minimum yield point of 355 MPa		A
721114.029	(2) Other		A
7211.19	Other		
721119.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
721119.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
721119.029	(2) Other		A
	Not further worked than cold-rolled (cold-reduced):		
7211.23000	Containing by weight less than 0.25% of carbon		A
7211.29	Other		
721129.010	1 Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
721129.090	2 Other		A
7211.90000	Other		A
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		
7212.10000	Plated or coated with tin		A
7212.20	Electrolytically plated or coated with zinc		
721220.010	1 Containing by weight less than 0.6% of carbon		A
	2 Other		
721220.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		A
721220.029	(2) Other		A
7212.30000	Otherwise plated or coated with zinc		A
7212.40000	Painted, varnished or coated with plastics		A
7212.50	Otherwise plated or coated		
721250.010	- Tinfree steel		A
721250.090	- Other		A

7212.60	Clad		
721260.010	1 Containing by weight less than 0.6% of carbon		A
721260.020	2 Other		A
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		
7213.10000	Containing indentations, ribs, grooves or other deformations produced during the rolling process		A
7213.20000	Other, of free-cutting steel		A
	Other:		
7213.91	Of circular cross-section measuring less than 14 mm in diameter		
	1 Containing by weight less than 0.6% of carbon		
	- Containing by weight less than 0.25% of carbon		
721391.011	-- Measuring less than 6 mm in diameter		A
721391.019	-- Other		A
721391.020	- Other		A
721391.090	2 Other		A
7213.99	Other		
721399.020	1 Containing by weight less than 0.6% of carbon		A
721399.090	2 Other		A
72.14	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		
7214.10000	Forged		A
7214.20000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		A
7214.30000	Other, of free-cutting steel		A
	Other:		
7214.91	Of rectangular (other than square) cross-section		
721491.020	1 Containing by weight less than 0.6% of carbon		A
721491.090	2 Other		A
7214.99	Other		
721499.020	1 Containing by weight less than 0.6% of carbon		A
721499.090	2 Other		A
72.15	Other bars and rods of iron or non-alloy steel		
7215.10000	Of free-cutting steel, not further worked than cold-formed or cold-finished		A

7215.50	Other, not further worked than cold-formed or cold-finished		
	1 Containing by weight less than 0.6% of carbon		
721550.010	- Containing by weight less than 0.25% of carbon		A
721550.019	- Other		A
721550.090	2 Other		A
7215.90	Other		
721590.010	1 Containing by weight less than 0.6% of carbon		A
721590.020	2 Other		A
72.16	Angles, shapes and sections of iron or non-alloy steel		
7216.10000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		A
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21000	L sections		A
7216.22000	T sections		A
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.31000	U sections		A
7216.32000	I sections		A
7216.33000	H sections		A
7216.40000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		A
7216.50000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		A
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61000	Obtained from flat-rolled products		A
7216.69000	Other		A
	Other:		
7216.91000	Cold-formed or cold-finished from flat-rolled products		A
7216.99000	Other		A
72.17	Wire of iron or non-alloy steel		
7217.10	Not plated or coated, whether or not polished		
	1 Containing by weight less than 0.6% of carbon		
721710.010	- Containing by weight less than 0.25% of carbon		A
721710.019	- Other		A
721710.090	2 Other		A

7217.20	Plated or coated with zinc		
	1 Containing by weight less than 0.6% of carbon		
	- Containing by weight less than 0.25% of carbon		
721720.010	-- Of any cross sectional dimension not exceeding 1.5 mm		A
721720.011	-- Other, plated or coated with zinc specified in Subheading Note 1 (a) to Chapter 79, of circular or oval cross-section		A
721720.019	-- Other		A
721720.090	- Other		A
721720.099	2 Other		A
7217.30	Plated or coated with other base metals		
	1 Containing by weight less than 0.6% of carbon		
	- Containing by weight less than 0.25% of carbon		
721730.011	-- Solid wire for gas sealed arc welding		A
721730.019	-- Other		A
721730.090	- Other		A
721730.099	2 Other		A
7217.90	Other		
	1 Containing by weight less than 0.6% of carbon		
721790.011	- Containing by weight less than 0.25% of carbon		A
721790.019	- Other		A
721790.090	2 Other		A
	III.- STAINLESS STEEL		
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		
7218.10000	Ingots and other primary forms		A
	Other:		
7218.91000	Of rectangular (other than square) cross-section		A
7218.99000	Other		A
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more		
	Not further worked than hot-rolled, in coils:		
7219.11000	Of a thickness exceeding 10 mm		A
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm		

721912.011	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other elements		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements:		
	-- Containing by weight less than 7% of nickel		
721912.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721912.028	--- Other		A
721912.029	-- Other		A
7219.13	Of a thickness of 3 mm or more but less than 4.75 mm		
721913.011	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other elements		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements:		
	-- Containing by weight less than 7% of nickel		
721913.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721913.028	--- Other		A
721913.029	-- Other		A
7219.14000	Of a thickness of less than 3 mm		A
	Not further worked than hot-rolled, not in coils:		
7219.21000	Of a thickness exceeding 10 mm		A
7219.22000	Of a thickness of 4.75 mm or more but not exceeding 10 mm		A
7219.23000	Of a thickness of 3 mm or more but less than 4.75 mm		A
7219.24000	Of a thickness of less than 3 mm		A
	Not further worked than cold-rolled (cold-reduced):		
7219.31000	Of a thickness of 4.75 mm or more		A
7219.32	Of a thickness of 3 mm or more but less than 4.75 mm		
721932.011	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other element		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements		
	-- Containing by weight less than 7% of nickel		
721932.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721932.028	--- Other		A
721932.022	-- Containing by weight 7% or more but less than 10% of nickel		A
721932.023	-- Containing by weight more than 10% of nickel		A
7219.33	Of a thickness exceeding 1 mm but less than 3 mm		

	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other element		
721933.012	-- Containing by weight less than 12% of chromium		A
721933.013	-- Other		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements		
	-- Containing by weight less than 7% of nickel		
721933.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721933.028	--- Other		A
721933.022	-- Containing by weight 7% or more but less than 10% of nickel		A
721933.023	-- Containing by weight 10% or more of nickel		A
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other element		
721934.012	-- Containing by weight less than 12% of chromium		A
721934.013	-- Other		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements		
	-- Containing by weight less than 7% of nickel		
721934.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721934.028	--- Other		A
721934.022	-- Containing by weight 7% or more but less than 10% of nickel		A
721934.023	-- Containing by weight 10% or more of nickel		A
7219.35	Of a thickness of less than 0.5 mm		
721935.011	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other element		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements		
	-- Containing by weight less than 7% of nickel		
721935.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
721935.028	--- Other		A
721935.022	-- Containing by weight 7% or more but less than 10% of nickel		A
721935.023	-- Containing by weight 10% or more of nickel		A
7219.90000	Other		A
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm		
	Not further worked than hot-rolled:		
7220.11000	Of a thickness of 4.75 mm or more		A

7220.12000	Of a thickness of less than 4.75 mm		A
7220.20	Not further worked than cold-rolled (cold-reduced)		
722020.011	- Of chrome series, not containing nickel or containing by weight not exceeding 0.6% of nickel, whether or not containing other element		A
	- Of nickel series, containing by weight more than 0.6% of nickel, whether or not containing other elements		
	-- Containing by weight less than 7% of nickel		
722020.027	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese		A
722020.028	--- Other		A
722020.029	-- Other		A
7220.90000	Other		A
72.21			
7221.00000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		A
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11000	Of circular cross-section		A
7222.19000	Other		A
7222.20000	Bars and rods, not further worked than cold-formed or cold-finished		A
7222.30000	Other bars and rods		A
7222.40000	Angles, shapes and sections		A
72.23			
7223.00000	Wire of stainless steel		A
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
7224.10	Ingots and other primary forms		
722410.010	1 Of high speed steel		A
722410.020	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum		A
722410.030	3 Other		A
7224.90	Other		
722490.010	1 Of high speed steel		A
722490.020	2 Of alloy tool steel		A
722490.030	3 Other		A
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more		

	Of silicon-electrical steel:		
7225.11000	Grain-oriented		A
7225.19000	Other		A
7225.30	Other, not further worked than hot-rolled, in coils		
722530.100	1 Of alloy tool steel		A
722530.200	2 Of high speed steel		A
	3 Other		
722530.910	- Pickled		A
722530.990	- Other		A
7225.40	Other, not further worked than hot-rolled, not in coils		
722540.100	1 Of alloy tool steel		A
722540.200	2 Of high speed steel		A
	3 Other		
722540.910	- Containing by weight 0.0008% or more of boron, less than basis of other elements listed in Note 1 (f) to this Chapter		A
722540.990	- Other		A
7225.50	Other, not further worked than cold-rolled (cold-reduced)		
722550.100	1 Of alloy tool steel		A
722550.200	2 Of high speed steel		A
722550.900	3 Other		A
	Other:		
7225.91	Electrolytically plated or coated with zinc		
722591.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel		A
722591.200	2 Of alloy tool steel		A
722591.300	3 Of high speed steel		A
722591.900	4 Other		A
7225.92	Otherwise plated or coated with zinc		
722592.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel		A
722592.200	2 Of alloy tool steel		A
722592.300	3 Of high speed steel		A
	4 Other		

722592.910	- Hot-dip galvannealed, of plated or coated layers undergone a homogeneous alloying process (containing by weight of 7% or more of iron in the entire layers)		A
722592.990	- Other		A
7225.99	Other		
722599.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel		A
722599.200	2 Of alloy tool steel		A
722599.300	3 Of high speed steel		A
722599.900	4 Other		A
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm		
	Of silicon-electrical steel:		
7226.11000	Grain-oriented		A
7226.19000	Other		A
7226.20000	Of high speed steel		A
	Other:		
7226.91	Not further worked than hot-rolled		
722691.010	1 Of alloy tool steel		A
722691.020	2 Other		A
7226.92	Not further worked than cold-rolled (cold-reduced)		
722692.010	1 Of alloy tool steel		A
722692.020	2 Other		A
7226.99	Other		
	1 Bimetal, clad or combined, containing by weight more than 10% of nickel		
722699.110	- Plated or coated with zinc		A
722699.190	- Other		A
722699.200	2 Of alloy tool steel		A
722699.900	3 Other		A
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		
7227.10000	Of high speed steel		A
7227.20000	Of silico-manganese steel		A
7227.90	Other		
722790.010	1 Of alloy tool steel		A

	2 Other		
722790.021	- Containing by weight 0.0008% or more of boron, less than basis of other elements listed in Note 1 (f) to this Chapter		A
722790.029	- Other		A
72.28	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		
7228.10000	Bars and rods, of high speed steel		A
7228.20000	Bars and rods, of silico-manganese steel		A
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
722830.010	1 Of alloy tool steel		A
722830.020	2 Other		A
7228.40	Other bars and rods, not further worked than forged		
722840.010	1 Of alloy tool steel		A
722840.020	2 Other		A
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished		
722850.010	1 Of alloy tool steel		A
722850.020	2 Other		A
7228.60	Other bars and rods		
722860.010	1 Of alloy tool steel		A
722860.020	2 Other		A
7228.70	Angles, shapes and sections		
722870.010	1 Of alloy tool steel		A
722870.020	2 Other		A
7228.80000	Hollow drill bars and rods		A
72.29	Wire of other alloy steel		
7229.20000	Of silico-manganese steel		A
7229.90	Other		
722990.100	1 Of alloy tool steel		A
722990.200	2 Of high speed steel		A
	3 Other		
722990.910	- Solid wire for gas sealed arc welding		A
722990.920	- Plated or coated with zinc specified in Subheading Note 1 (a) to Chapter 79, containing by weight 0.0008% or more but not exceeding 0.007% of boron, less than proportions of elements other than boron listed in Note 1 (f) to this Chapter, less than 0.25% of carbon, of circular or oval cross-section, of any cross sectional dimension exceeding 1.5 mm		A

722990.990	- Other		A
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
7301.10	Sheet piling		
730110.010	1 Of alloy steel		A
730110.020	2 Other		A
7301.20000	Angles, shapes and sections		A
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails		
7302.10000	Rails		A
7302.30000	Switch blades, crossing frogs, point rods and other crossing pieces		A
7302.40000	Fish-plates and sole plates		A
7302.90000	Other		A
73.03			
7303.00000	Tubes, pipes and hollow profiles, of cast iron		A
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
	Line pipe of a kind used for oil or gas pipelines:		
7304.11000	Of stainless steel		A
7304.19	Other		
730419.100	1 Of alloy steel		A
730419.900	2 Other		A
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22000	Drill pipe of stainless steel		A
7304.23	Other drill pipe		
730423.010	- Of alloy steel		A
730423.090	- Other		A
7304.24000	Other, of stainless steel		A
7304.29	Other		
730429.010	1 Of alloy steel		A
730429.090	2 Other		A
	Other, of circular cross-section, of iron or non-alloy steel:		

7304.31	Cold-drawn or cold-rolled (cold-reduced)		
730431.010	1 Drill pipe		A
730431.020	2 Other		A
7304.39	Other		
730439.010	1 Drill pipe		A
730439.020	2 Other		A
	Other, of circular cross-section, of stainless steel:		
7304.41	Cold-drawn or cold-rolled (cold-reduced)		
730441.010	1 Drill pipe		A
730441.020	2 Other		A
7304.49	Other		
730449.010	1 Drill pipe		A
730449.020	2 Other		A
	Other, of circular cross-section, of other alloy steel:		
7304.51	Cold-drawn or cold-rolled (cold-reduced)		
730451.010	1 Drill pipe		A
730451.020	2 Other		A
7304.59	Other		
730459.010	1 Drill pipe		A
730459.020	2 Other		A
7304.90	Other		
730490.050	1 Drill pipe		A
	2 Other		
730490.030	(1) Of alloy steel		A
730490.040	(2) Other		A
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel		
	Line pipe of a kind used for oil or gas pipelines:		
7305.11	Longitudinally submerged arc welded		
730511.010	1 Of alloy steel		A
730511.020	2 Other		A

7305.12	Other, longitudinally welded		
730512.010	1 Of alloy steel		A
730512.020	2 Other		A
7305.19	Other		
730519.010	1 Of alloy steel		A
730519.020	2 Other		A
7305.20	Casing of a kind used in drilling for oil or gas		
730520.010	1 Of alloy steel		A
730520.020	2 Other		A
	Other, welded:		
7305.31	Longitudinally welded		
730531.010	1 Of alloy steel		A
730531.020	2 Other		A
7305.39	Other		
730539.010	1 Of alloy steel		A
730539.020	2 Other		A
7305.90	Other		
730590.010	1 Of alloy steel		A
730590.020	2 Other		A
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		
	Line pipe of a kind used for oil or gas pipelines:		
7306.11000	Welded, of stainless steel		A
7306.19	Other		
730619.100	1 Of alloy steel		A
730619.900	2 Other		A
	Casing and tubing of a kind used in drilling for oil or gas:		
7306.21000	Welded, of stainless steel		A
7306.29	Other		
730629.100	1 Of alloy steel		A
730629.900	2 Other		A
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel		

	- Carbon steel pipes for ordinary piping		
730630.011	-- Plated or coated		A
730630.019	-- Other		A
	- Carbon steel tubes for general structural purposes		
730630.021	-- Plated or coated		A
730630.029	-- Other		A
730630.090	- Other		A
7306.40000	Other, welded, of circular cross-section, of stainless steel		A
7306.50000	Other, welded, of circular cross-section, of other alloy steel		A
	Other, welded, of non-circular cross-section:		
7306.61	Of square or rectangular cross-section		
730661.100	1 Of alloy steel		A
	2 Other		
730661.910	- With any side of 200 mm or more		A
730661.990	- Other		A
7306.69	Of other non-circular cross-section		
730669.100	1 Of alloy steel		A
730669.900	2 Other		A
7306.90	Other		
730690.010	1 Of alloy steel		A
730690.020	2 Other		A
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
	Cast fittings:		
7307.11000	Of non-malleable cast iron		A
7307.19000	Other		A
	Other, of stainless steel:		
7307.21000	Flanges		A
7307.22000	Threaded elbows, bends and sleeves		A
7307.23000	Butt welding fittings		A
7307.29000	Other		A
	Other:		

7307.91000	Flanges		A
7307.92000	Threaded elbows, bends and sleeves		A
7307.93	Butt welding fittings		
730793.010	- Of carbon steel (manufactured with steel specified in Note 1 (d) to Chapter 72, but excluding those manufactured with other alloy steel specified in Note 1 (f) to Chapter 72)		A
730793.090	- Other		A
7307.99000	Other		A
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		
7308.10000	Bridges and bridge-sections		A
7308.20000	Towers and lattice masts		A
7308.30000	Doors, windows and their frames and thresholds for doors		A
7308.40000	Equipment for scaffolding, shuttering, propping or pit-propping		A
7308.90	Other		
730890.010	- Structures and parts thereof		A
730890.090	- Other		A
73.09			
7309.00000	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		A
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7310.10000	Of a capacity of 50 l or more		A
	Of a capacity of less than 50 l:		
7310.21000	Cans which are to be closed by soldering or crimping		A
7310.29	Other		
731029.010	- Cans used as sales packings for foodstuffs and beverages		A
731029.090	- Other		A
73.11			
7311.00000	Containers for compressed or liquefied gas, of iron or steel		A
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
7312.10	Stranded wire, ropes and cables		
731210.010	- Stranded wire		A

	- Ropes and cables		
731210.091	-- Of a cross-section dimension exceeding 3 mm		A
731210.092	-- Of a cross-section dimension not exceeding 3 mm		A
7312.90000	Other		A
73.13			
7313.00000	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		A
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		
	Woven cloth:		
7314.12000	Endless bands for machinery, of stainless steel		A
7314.14000	Other woven cloth, of stainless steel		A
7314.19000	Other		A
7314.20000	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 100cm² or more		A
	Other grill, netting and fencing, welded at the intersection:		
7314.31000	Plated or coated with zinc		A
7314.39000	Other		A
	Other cloth, grill, netting and fencing:		
7314.41000	Plated or coated with zinc		A
7314.42000	Coated with plastics		A
7314.49000	Other		A
7314.50000	Expanded metal		A
73.15	Chain and parts thereof, of iron or steel		
	Articulated link chain and parts thereof:		
7315.11000	Roller chain		A
7315.12000	Other chain		A
7315.19000	Parts		A
7315.20000	Skid chain		A
	Other chain:		
7315.81000	Stud-link		A
7315.82000	Other, welded link		A
7315.89000	Other		A

7315.90000	Other parts		A
73.16			
7316.00000	Anchors, grapnels and parts thereof, of iron or steel		A
73.17			
7317.00000	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		A
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel		
	Threaded articles:		
7318.11000	Coach screws		A
7318.12000	Other wood screws		A
7318.13000	Screw hooks and screw rings		A
7318.14000	Self-tapping screws		A
7318.15	Other screws and bolts, whether or not with their nuts or washers		
	- Bolts		
731815.011	-- Of stainless steel		A
731815.019	-- Other		A
731815.090	- Screws		A
7318.16	Nuts		
731816.010	- Of stainless steel		A
731816.090	- Other		A
7318.19000	Other		A
	Non-threaded articles:		
7318.21000	Spring washers and other lock washers		A
7318.22000	Other washers		A
7318.23000	Rivets		A
7318.24000	Cotters and cotter-pins		A
7318.29000	Other		A
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos 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		
7319.40000	Safety pins and other pins		A
7319.90000	Other		A

73.20	Springs and leaves for springs, of iron or steel		
7320.10	Leaf-springs and leaves therefor		
732010.010	1 Chassis springs and leaves therefor, for motor vehicles		A
732010.090	2 Other		A
7320.20	Helical springs		
732020.010	1 Chassis springs for motor vehicles		A
732020.090	2 Other		A
7320.90	Other		
732090.010	1 Chassis springs for motor vehicles		A
732090.090	2 Other		A
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		
	Cooking appliances and plate warmers:		
7321.11000	For gas fuel or for both gas and other fuels		A
7321.12000	For liquid fuel		A
7321.19000	Other, including appliances for solid fuel		A
	Other appliances:		
7321.81000	For gas fuel or for both gas and other fuels		A
7321.82000	For liquid fuel		A
7321.89000	Other, including appliances for solid fuel		A
7321.90000	Parts		A
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel		
	Radiators and parts thereof:		
7322.11000	Of cast iron		A
7322.19000	Other		A
7322.90000	Other		A
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel		
7323.10000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		A
	Other:		

7323.91000	Of cast iron, not enamelled		A
7323.92000	Of cast iron, enamelled		A
7323.93000	Of stainless steel		A
7323.94000	Of iron (other than cast iron) or steel, enamelled		A
7323.99000	Other		A
73.24	Sanitary ware and parts thereof, of iron or steel		
7324.10000	Sinks and wash basins, of stainless steel		A
	Baths:		
7324.21000	Of cast iron, whether or not enamelled		A
7324.29000	Other		A
7324.90000	Other, including parts		A
73.25	Other cast articles of iron or steel		
7325.10000	Of non-malleable cast iron		A
	Other:		
7325.91000	Grinding balls and similar articles for mills		A
7325.99	Other		
732599.010	- Of cast steel		A
732599.090	- Other		A
73.26	Other articles of iron or steel		
	Forged or stamped, but not further worked:		
7326.11000	Grinding balls and similar articles for mills		A
7326.19000	Other		A
7326.20000	Articles of iron or steel wire		A
7326.90	Other		
732690.010	- Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls		A
	- Other		
732690.030	-- Forgings of iron or steel, worked		A
732690.090	-- Other		A
74.01			
7401.00	Copper mattes; cement copper (precipitated copper)		
740100.010	- Copper mattes		A

740100.020	- Cement copper (precipitated copper)		A
74.02			
7402.00	Unrefined copper; copper anodes for electrolytic refining		
740200.010	1 Not more than 475 yen/kg in value for customs duty		A
740200.020	2 More than 475 yen/kg but not more than 490 yen/kg in value for customs duty		A
740200.030	3 More than 490 yen/kg in value for customs duty		A
74.03	Refined copper and copper alloys, unwrought		
	Refined copper:		
7403.11	Cathodes and sections of cathodes		
740311.010	1 Not more than 485 yen/kg in value for customs duty		X
740311.020	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		X
740311.030	3 More than 500 yen/kg in value for customs duty		A
7403.12	Wire-bars		
740312.010	1 Not more than 485 yen/kg in value for customs duty		X
740312.020	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		X
740312.030	3 More than 500 yen/kg in value for customs duty		A
7403.13	Billets		
740313.010	1 Not more than 485 yen/kg in value for customs duty		X
740313.020	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		X
740313.030	3 More than 500 yen/kg in value for customs duty		A
7403.19	Other		
	1 Not more than 485 yen/kg in value for customs duty		
740319.011	- Containing not more than 99.8% by weight of copper and used for smelting or refining		X
740319.019	- Other		X
	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		
740319.021	- Containing not more than 99.8% by weight of copper and used for smelting or refining		X
740319.029	- Other		X
740319.030	3 More than 500 yen/kg in value for customs duty		A
	Copper alloys:		
7403.21000	Copper-zinc base alloys (brass)		A
7403.22	Copper-tin base alloys (bronze)		

740322.010	1 Not more than 485 yen/kg in value for customs duty		A
740322.020	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		A
740322.030	3 More than 500 yen/kg in value for customs duty		A
7403.29	Other copper alloys (other than master alloys of heading 74.05)		
740329.010	1 Not more than 485 yen/kg in value for customs duty		A
740329.020	2 More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		A
740329.030	3 More than 500 yen/kg in value for customs duty		A
74.04			
7404.00	Copper waste and scrap		
740400.010	- Unalloyed		A
	- Of copper alloys		
740400.091	-- Of copper-zinc base alloys (brass) or copper-tin base alloys (bronze)		A
740400.099	-- Other		A
74.05			
7405.00000	Master alloys of copper		A
74.06	Copper powders and flakes		
7406.10000	Powders of non-lamellar structure		A
7406.20000	Powders of lamellar structure; flakes		A
74.07	Copper bars, rods and profiles		
7407.10	Of refined copper		
740710.010	- Hollow and grooved on inner surface		A
740710.090	- Other		A
	Of copper alloys:		
7407.21000	Of copper-zinc base alloys (brass)		A
7407.29	Other		
740729.100	1 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A
	2 Other		
740729.910	- Of copper-tin base alloys (bronze)		A
740729.990	- Other		A
74.08	Copper wire		
	Of refined copper:		

7408.11000	Of which the maximum cross-sectional dimension exceeds 6 mm		A
7408.19000	Other		A
	Of copper alloys:		
7408.21000	Of copper-zinc base alloys (brass)		A
7408.22000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A
7408.29	Other		
740829.010	- Of copper-tin base alloys (bronze)		A
740829.090	- Other		A
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		
	Of refined copper:		
7409.11000	In coils		A
7409.19000	Other		A
	Of copper-zinc base alloys (brass):		
7409.21000	In coils		A
7409.29000	Other		A
	Of copper-tin base alloys (bronze):		
7409.31000	In coils		A
7409.39000	Other		A
7409.40000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A
7409.90000	Of other copper alloys		A
74.10	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		
	Not backed:		
7410.11000	Of refined copper		A
7410.12000	Of copper alloys		A
	Backed:		
7410.21000	Of refined copper		A
7410.22000	Of copper alloys		A
74.11	Copper tubes and pipes		
7411.10000	Of refined copper		X
	Of copper alloys:		

7411.21000	Of copper-zinc base alloys (brass)		A
7411.22000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A
7411.29000	Other		A
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
7412.10000	Of refined copper		A
7412.20000	Of copper alloys		A
74.13			
7413.00000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated		A
74.15	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		
7415.10000	Nails and tacks, drawing pins, staples and similar articles		A
	Other articles, not threaded:		
7415.21000	Washers (including spring washers)		A
7415.29000	Other		A
	Other threaded articles:		
7415.33000	Screws; bolts and nuts		A
7415.39000	Other		A
74.18	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		
7418.10000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		A
7418.20000	Sanitary ware and parts thereof		A
74.19	Other articles of copper		
7419.20000	Cast, moulded, stamped or forged, but not further worked		A
7419.80000	Other		A
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
7501.10000	Nickel mattes		A
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy		
750120.100	1 Nickel oxide sinters containing by weight not less than 88% of nickel		A
	2 Other		
750120.210	(1) Nickel oxide, containing by weight not more than 1.5% of copper		A
750120.290	(2) Other		A
75.02	Unwrought nickel		

7502.10000	Nickel, not alloyed		A
7502.20	Nickel alloys		
750220.010	1 Containing by weight less than 50% of nickel and not less than 10% of cobalt		A
750220.090	2 Other		A
75.03			
7503.00000	Nickel waste and scrap		A
75.04			
7504.00	Nickel powders and flakes		
750400.100	1 Intended for use in the manufacture of getters for vacuum tubes, alkaline accumulators or welding fluxes or in powder metallurgy		A
	2 Other		
750400.210	(1) Of nickel, not alloyed		A
750400.220	(2) Other		A
75.05	Nickel bars, rods, profiles and wire		
	Bars, rods and profiles:		
7505.11000	Of nickel, not alloyed		A
7505.12000	Of nickel alloys		A
	Wire:		
7505.21000	Of nickel, not alloyed		A
7505.22000	Of nickel alloys		A
75.06	Nickel plates, sheets, strip and foil		
7506.10	Of nickel, not alloyed		
750610.100	1 Intended for use in the manufacture of getters for vacuum tubes or alkaline accumulators		A
750610.200	2 Other		A
7506.20000	Of nickel alloys		A
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
	Tubes and pipes:		
7507.11000	Of nickel, not alloyed		A
7507.12000	Of nickel alloys		A
7507.20000	Tube or pipe fittings		A
75.08	Other articles of nickel		
7508.10000	Cloth, grill and netting, of nickel wire		A

7508.90000	Other		A
76.01	Unwrought aluminium		
7601.10000	Aluminium, not alloyed		A
7601.20000	Aluminium alloys		A
76.02			
7602.00	Aluminium waste and scrap		
760200.010	- Of aluminium, not alloyed		A
760200.090	- Of aluminium alloys		A
76.03	Aluminium powders and flakes		
7603.10000	Powders of non-lamellar structure		A
7603.20000	Powders of lamellar structure; flakes		A
76.04	Aluminium bars, rods and profiles		
7604.10000	Of aluminium, not alloyed		A
	Of aluminium alloys:		
7604.21000	Hollow profiles		A
7604.29000	Other		A
76.05	Aluminium wire		
	Of aluminium, not alloyed:		
7605.11000	Of which the maximum cross-sectional dimension exceeds 7 mm		A
7605.19000	Other		A
	Of aluminium alloys:		
7605.21000	Of which the maximum cross-sectional dimension exceeds 7 mm		A
7605.29000	Other		A
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
	Rectangular (including square):		
7606.11000	Of aluminium, not alloyed		A
7606.12	Of aluminium alloys		
	1 For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m, plates and sheets for aircraft, clad and polished		
760612.010	- For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m		A
760612.020	- Plates and sheets for aircraft, clad and polished		A

	2 Other		
	- Of 3000 series		
760612.911	-- Of a thickness exceeding 0.35 mm		A
760612.919	-- Other		A
760612.920	- Of 5000 series		A
760612.930	- Of 6000 series		A
760612.990	- Other		A
	Other:		
7606.91000	Of aluminium, not alloyed		A
7606.92	Of aluminium alloys		
	1 For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m, plates and sheets for aircraft, clad and polished		
760692.010	- For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m		A
760692.020	- Plates and sheets for aircraft, clad and polished		A
760692.090	2 Other		A
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm		
	Not backed:		
7607.11000	Rolled but not further worked		A
7607.19000	Other		A
7607.20000	Backed		A
76.08	Aluminium tubes and pipes		
7608.10000	Of aluminium, not alloyed		A
7608.20000	Of aluminium alloys		A
76.09			
7609.00000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		A
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
7610.10000	Doors, windows and their frames and thresholds for doors		A
7610.90000	Other		A
76.11			

7611.00000	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		A
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7612.10000	Collapsible tubular containers		A
7612.90000	Other		A
76.13			
7613.00000	Aluminium containers for compressed or liquefied gas		A
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
7614.10000	With steel core		A
7614.90000	Other		A
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		
7615.10000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		A
7615.20000	Sanitary ware and parts thereof		A
76.16	Other articles of aluminium		
7616.10000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		A
	Other:		
7616.91000	Cloth, grill, netting and fencing, of aluminium wire		A
7616.99000	Other		A
78.01	Unwrought lead		
7801.10	Refined lead		
780110.010	1 Not more than 172 yen/kg in value for customs duty		X
780110.020	2 More than 172 yen/kg but not more than 180 yen/kg in value for customs duty		X
780110.030	3 More than 180 yen/kg in value for customs duty		A
	Other:		
7801.91	Containing by weight antimony as the principal other element		
	1 Containing by weight more than 95% of lead and used for electrolytic refining		
780191.010	(1) Not more than 165.37 yen/kg in value for customs duty		A
780191.020	(2) More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty		A
780191.030	(3) More than 170 yen/kg in value for customs duty		A

780191.040	2 Other		A
7801.99	Other		
780199.100	1 Alloyed		A
	2 Other		
	(1) Containing by weight more than 95% of lead and used for electrolytic refining		
780199.211	A Not more than 165.37 yen/kg in value for customs duty		A
780199.212	B More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty		A
780199.219	C More than 170 yen/kg in value for customs duty		A
	(2) Other		
780199.221	A Not more than 172 yen/kg in value for customs duty		A
780199.222	B More than 172 yen/kg but not more than 180 yen/kg in value for customs duty		A
780199.223	C More than 180 yen/kg in value for customs duty		A
78.02			
7802.00000	Lead waste and scrap		A
78.04	Lead plates, sheets, strip and foil; lead powders and flakes		
	Plates, sheets, strip and foil:		
7804.11000	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm		A
7804.19000	Other		A
7804.20000	Powders and flakes		A
78.06			
7806.00	Other articles of lead		
780600.100	1 Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		A
780600.900	2 Other		A
79.01	Unwrought zinc		
	Zinc, not alloyed:		
7901.11	Containing by weight 99.99% or more of zinc		
790111.010	1 Not more than 242 yen/kg in value for customs duty		X
790111.020	2 More than 242 yen/kg but not more than 250 yen/kg in value for customs duty		X
790111.030	3 More than 250 yen/kg in value for customs duty		A
7901.12	Containing by weight less than 99.99% of zinc		
790112.010	1 Not more than 242 yen/kg in value for customs duty		X

790112.020	2 More than 242 yen/kg but not more than 250 yen/kg in value for customs duty		X
790112.030	3 More than 250 yen/kg in value for customs duty		A
7901.20	Zinc alloys		
790120.010	1 Containing by weight more than 3% of aluminium		X
	2 Other		
790120.021	(1) Containing by weight 95% or more of zinc		X
790120.029	(2) Other		A
79.02			
7902.00000	Zinc waste and scrap		A
79.03	Zinc dust, powders and flakes		
7903.10000	Zinc dust		A
7903.90000	Other		A
79.04			
7904.00000	Zinc bars, rods, profiles and wire		A
79.05			
7905.00000	Zinc plates, sheets, strip and foil		A
79.07			
7907.00	Other articles of zinc		
790700.100	1 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		A
790700.900	2 Other		A
80.01	Unwrought tin		
8001.10000	Tin, not alloyed		A
8001.20000	Tin alloys		A
80.02			
8002.00000	Tin waste and scrap		A
80.03			
8003.00000	Tin bars, rods, profiles and wire		A
80.07			
8007.00	Other articles of tin		
800700.100	1 Tin plates, sheets and strip, of a thickness exceeding 0.2 mm		A

800700.200	2 Tin 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; tin powders and flakes		A
800700.300	3 Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		A
800700.900	4 Other		A
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap		
8101.10000	Powders		A
	Other:		
8101.94000	Unwrought tungsten, including bars and rods obtained simply by sintering		A
8101.96000	Wire		A
8101.97000	Waste and scrap		A
8101.99	Other		
810199.010	- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		A
810199.090	- Other		A
81.02	Molybdenum and articles thereof, including waste and scrap		
8102.10000	Powders		A
	Other:		
8102.94000	Unwrought molybdenum, including bars and rods obtained simply by sintering		A
8102.95000	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		A
8102.96000	Wire		A
8102.97000	Waste and scrap		A
8102.99000	Other		A
81.03	Tantalum and articles thereof, including waste and scrap		
8103.20000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders		A
8103.30000	Waste and scrap		A
	Other:		
8103.91000	Crucibles		A
8103.99	Other		
810399.010	1 Flakes		A
810399.020	2 Other		A
81.04	Magnesium and articles thereof, including waste and scrap		
	Unwrought magnesium		

8104.11	Containing at least 99.8% by weight of magnesium		
810411.030	- Not more than 670 yen/kg in value for customs duty		A
810411.090	- More than 670 yen/kg in value for customs duty		A
8104.19	Other		
810419.030	- Not more than 670 yen/kg in value for customs duty		A
810419.090	- More than 670 yen/kg in value for customs duty		A
8104.20000	Waste and scrap		A
8104.30000	Raspings, turnings and granules, graded according to size; powders		A
8104.90000	Other		A
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
8105.20000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		A
8105.30000	Waste and scrap		A
8105.90000	Other		A
81.06	Bismuth and articles thereof, including waste and scrap		
8106.10000	Containing more than 99.99% of bismuth, by weight		A
8106.90000	Other		A
81.08	Titanium and articles thereof, including waste and scrap		
8108.20	Unwrought titanium; powders		
810820.010	1 Titanium-niobium alloys		A
810820.090	2 Other		A
8108.30	Waste and scrap		
810830.010	1 Titanium-niobium alloys		A
810830.090	2 Other		A
8108.90	Other		
810890.010	1 Of titanium-niobium alloys		A
810890.090	2 Other		A
81.09	Zirconium and articles thereof, including waste and scrap		
	Unwrought zirconium; powders:		
8109.21000	Containing less than 1 part hafnium to 500 parts zirconium by weight		A
8109.29000	Other		A
	Waste and scrap:		

8109.31000	Containing less than 1 part hafnium to 500 parts zirconium by weight		A
8109.39000	Other		A
	Other:		
8109.91000	Containing less than 1 part hafnium to 500 parts zirconium by weight		A
8109.99000	Other		A
81.10	Antimony and articles thereof, including waste and scrap		
8110.10000	Unwrought antimony; powders		A
8110.20000	Waste and scrap		A
8110.90000	Other		A
81.11			
8111.00000	Manganese and articles thereof, including waste and scrap		A
81.12	Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap		
	Beryllium:		
8112.12000	Unwrought; powders		A
8112.13000	Waste and scrap		A
8112.19000	Other		A
	Chromium:		
8112.21000	Unwrought; powders		A
8112.22000	Waste and scrap		A
8112.29000	Other		A
	Hafnium:		
8112.31000	Unwrought; waste and scrap; powders		A
8112.39000	Other		A
	Rhenium:		
8112.41000	Unwrought; waste and scrap; powders		A
8112.49000	Other		A
	Thallium:		
8112.51000	Unwrought; powders		A
8112.52000	Waste and scrap		A
8112.59000	Other		A

	Cadmium:		
8112.61000	Waste and scrap		A
8112.69	Other		
811269.100	1 Unwrought; powders		A
811269.900	2 Other		A
	Other:		
8112.92	Unwrought; waste and scrap; powders		
811292.100	1 Of indium		A
811292.200	2 Of vanadium		A
	3 Other		
811292.910	- Of germanium		A
811292.990	- Other		A
8112.99	Other		
811299.100	1 Of niobium-titanium alloys		A
811299.200	2 Of germanium		A
	3 Other		
811299.910	- Of vanadium		A
811299.990	- Other		A
81.13			
8113.00000	Cermets and articles thereof, including waste and scrap		A
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry		
8201.10000	Spades and shovels		A
8201.30000	Mattocks, picks, hoes and rakes		A
8201.40000	Axes, bill hooks and similar hewing tools		A
8201.50000	Secateurs and similar one-handed pruners and shears (including poultry shears)		A
8201.60000	Hedge shears, two-handed pruning shears and similar two-handed shears		A
8201.90000	Other hand tools of a kind used in agriculture, horticulture or forestry		A
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
8202.10000	Hand saws		A
8202.20000	Band saw blades		A

	Circular saw blades (including slitting or slotting saw blades) :		
8202.31000	With working part of steel		A
8202.39000	Other, including parts		A
8202.40000	Chain saw blades		A
	Other saw blades:		
8202.91000	Straight saw blades, for working metal		A
8202.99000	Other		A
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
8203.10000	Files, rasps and similar tools		A
8203.20000	Pliers (including cutting pliers), pincers, tweezers and similar tools		A
8203.30000	Metal cutting shears and similar tools		A
8203.40000	Pipe-cutters, bolt croppers, perforating punches and similar tools		A
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles		
	Hand-operated spanners and wrenches:		
8204.11000	Non-adjustable		A
8204.12000	Adjustable		A
8204.20000	Interchangeable spanner sockets, with or without handles		A
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks		
8205.10000	Drilling, threading or tapping tools		A
8205.20000	Hammers and sledge hammers		A
8205.30000	Planes, chisels, gouges and similar cutting tools for working wood		A
8205.40000	Screwdrivers		A
	Other hand tools (including glaziers' diamonds):		
8205.51000	Household tools		A
8205.59000	Other		A
8205.60000	Blow lamps		A
8205.70000	Vices, clamps and the like		A
8205.90000	Other, including sets of articles of two or more of subheadings of this heading		A

82.06			
8206.00000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale		A
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools		
	Rock drilling or earth boring tools:		
8207.13000	With working part of cermets		A
8207.19000	Other, including parts		A
8207.20000	Dies for drawing or extruding metal		A
8207.30000	Tools for pressing, stamping or punching		A
8207.40000	Tools for tapping or threading		A
8207.50	Tools for drilling, other than for rock drilling		
820750.010	- Of high speed steel		A
820750.090	- Other		A
8207.60000	Tools for boring or broaching		A
8207.70	Tools for milling		
820770.010	- Of high speed steel		A
820770.090	- Other		A
8207.80000	Tools for turning		A
8207.90	Other interchangeable tools		
820790.010	- With working part of diamond		A
820790.090	- Other		A
82.08	Knives and cutting blades, for machines or for mechanical appliances		
8208.10000	For metal working		A
8208.20000	For wood working		A
8208.30000	For kitchen appliances or for machines used by the food industry		A
8208.40000	For agricultural, horticultural or forestry machines		A
8208.90000	Other		A
82.09			
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets		
820900.010	- Throw away tips		A
820900.090	- Other		A

82.10			
8210.00000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink		A
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor		
8211.10000	Sets of assorted articles		A
	Other:		
8211.91000	Table knives having fixed blades		A
8211.92000	Other knives having fixed blades		A
8211.93000	Knives having other than fixed blades		A
8211.94000	Blades		A
8211.95000	Handles of base metal		A
82.12	Razors and razor blades (including razor blade blanks in strips)		
8212.10	Razors		
821210.010	- Safety razors, with or without blades therefor		A
821210.090	- Other		A
8212.20000	Safety razor blades, including razor blade blanks in strips		A
8212.90000	Other parts		A
82.13			
8213.00000	Scissors, tailors' shears and similar shears, and blades therefor		A
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)		
8214.10000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		A
8214.20000	Manicure or pedicure sets and instruments (including nail files)		A
8214.90000	Other		A
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware		
8215.10000	Sets of assorted articles containing at least one article plated with precious metal		A
8215.20000	Other sets of assorted articles		A
	Other:		
8215.91000	Plated with precious metal		A
8215.99000	Other		A
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal		
8301.10000	Padlocks		A

8301.20000	Locks of a kind used for motor vehicles		A
8301.30000	Locks of a kind used for furniture		A
8301.40000	Other locks		A
8301.50000	Clasps and frames with clasps, incorporating locks		A
8301.60000	Parts		A
8301.70000	Keys presented separately		A
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal		
8302.10000	Hinges		A
8302.20000	Castors		A
8302.30000	Other mountings, fittings and similar articles suitable for motor vehicles		A
	Other mountings, fittings and similar articles:		
8302.41000	Suitable for buildings		A
8302.42000	Other, suitable for furniture		A
8302.49000	Other		A
8302.50000	Hat-racks, hat-pegs, brackets and similar fixtures		A
8302.60000	Automatic door closers		A
83.03			
8303.00000	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		A
83.04			
8304.00000	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		A
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal		
8305.10000	Fittings for loose-leaf binders or files		A
8305.20000	Staples in strips		A
8305.90000	Other, including parts		A
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal		
8306.10000	Bells, gongs and the like		A
	Statuettes and other ornaments:		

8306.21000	Plated with precious metal		A
8306.29000	Other		A
8306.30000	Photograph, picture or similar frames; mirrors		A
83.07	Flexible tubing of base metal, with or without fittings		
8307.10000	Of iron or steel		A
8307.90000	Of other base metal		A
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal		
8308.10000	Hooks, eyes and eyelets		A
8308.20000	Tubular or bifurcated rivets		A
8308.90	Other, including parts		
830890.100	1 Beads and spangles, plated with precious metal		A
830890.200	2 Other		A
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		
8309.10000	Crown corks		A
8309.90000	Other		A
83.10			
8310.00000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05		A
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
8311.10000	Coated electrodes of base metal, for electric arc-welding		A
8311.20000	Cored wire of base metal, for electric arc-welding		A
8311.30000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		A
8311.90000	Other		A
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
8401.10000	Nuclear reactors		A
8401.20000	Machinery and apparatus for isotopic separation, and parts thereof		A
8401.30000	Fuel elements (cartridges), non-irradiated		A
8401.40000	Parts of nuclear reactors		A

84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		
	Steam or other vapour generating boilers:		
8402.11000	Watertube boilers with a steam production exceeding 45 t per hour		A
8402.12000	Watertube boilers with a steam production not exceeding 45 t per hour		A
8402.19000	Other vapour generating boilers, including hybrid boilers		A
8402.20000	Super-heated water boilers		A
8402.90000	Parts		A
84.03	Central heating boilers other than those of heading 84.02		
8403.10000	Boilers		A
8403.90000	Parts		A
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		
8404.10000	Auxiliary plant for use with boilers of heading 84.02 or 84.03		A
8404.20000	Condensers for steam or other vapour power units		A
8404.90000	Parts		A
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
8405.10000	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		A
8405.90000	Parts		A
84.06	Steam turbines and other vapour turbines		
8406.10000	Turbines for marine propulsion		A
	Other turbines:		
8406.81000	Of an output exceeding 40 MW		A
8406.82000	Of an output not exceeding 40 MW		A
8406.90000	Parts		A
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines		
8407.10000	Aircraft engines		A
	Marine propulsion engines:		
8407.21000	Outboard motors		A
8407.29000	Other		A

	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31000	Of a cylinder capacity not exceeding 50 cc		A
8407.32000	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		A
8407.33000	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc		A
8407.34000	Of a cylinder capacity exceeding 1,000 cc		A
8407.90000	Other engines		A
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8408.10000	Marine propulsion engines		A
8408.20000	Engines of a kind used for the propulsion of vehicles of Chapter 87		A
8408.90	Other engines		
	- For land, with a rating of not more than 500 PS; for works trucks of heading 84.27		
840890.011	-- With a rating of not more than 100 PS		A
840890.019	-- With a rating of more than 100 PS		A
	- Other		
840890.091	-- For land		A
840890.099	-- Other		A
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08		
8409.10000	For aircraft engines		A
	Other:		
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines		
840991.010	- For motor vehicles		A
840991.090	- Other		A
8409.99	Other		
840999.010	- For motor vehicles		A
840999.090	- Other		A
84.10	Hydraulic turbines, water wheels, and regulators therefor		
	Hydraulic turbines and water wheels:		
8410.11000	Of a power not exceeding 1,000 kW		A
8410.12000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW		A
8410.13000	Of a power exceeding 10,000 kW		A
8410.90000	Parts, including regulators		A

84.11	Turbo-jets, turbo-propellers and other gas turbines		
	Turbo-jets:		
8411.11000	Of a thrust not exceeding 25 kN		A
8411.12000	Of a thrust exceeding 25 kN		A
	Turbo-propellers:		
8411.21000	Of a power not exceeding 1,100 kW		A
8411.22000	Of a power exceeding 1,100 kW		A
	Other gas turbines:		
8411.81	Of a power not exceeding 5,000 kW		
841181.010	- For aircraft		A
841181.090	- Other		A
8411.82000	Of a power exceeding 5,000 kW		A
	Parts:		
8411.91000	Of turbo-jets or turbo-propellers		A
8411.99	Other		
841199.010	- For aircraft		A
841199.090	- Other		A
84.12	Other engines and motors		
8412.10000	Reaction engines other than turbo-jets		A
	Hydraulic power engines and motors:		
8412.21000	Linear acting (cylinders)		A
8412.29000	Other		A
	Pneumatic power engines and motors:		
8412.31000	Linear acting (cylinders)		A
8412.39000	Other		A
8412.80000	Other		A
8412.90	Parts		
841290.010	- For hydraulic power engines and motors		A
	- Other		
841290.021	-- For aircraft		A
841290.029	-- Other		A

84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		
	Pumps fitted or designed to be fitted with a measuring device:		
8413.11000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		A
8413.19000	Other		A
8413.20000	Hand pumps, other than those of subheading 8413.11 or 8413.19		A
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
841330.010	- Gear pumps, vane pumps and screw pumps, excluding oil hydraulic pumps		A
841330.020	- Other		A
8413.40000	Concrete pumps		A
8413.50	Other reciprocating positive displacement pumps		
841350.010	- Oil hydraulic pumps		A
841350.090	- Other		A
8413.60	Other rotary positive displacement pumps		
	- Oil hydraulic pumps		
841360.011	-- Of gear or vane type, for power-assisted steering gears of motor vehicles for the transport of persons of heading 87.03		A
841360.019	-- Other		A
	- Other		
841360.091	-- Gear pumps, vane pumps and screw pumps		A
841360.099	-- Other		A
8413.70	Other centrifugal pumps		
841370.010	- Volute pumps		A
841370.090	- Other		A
	Other pumps; liquid elevators:		
8413.81000	Pumps		A
8413.82000	Liquid elevators		A
	Parts		
8413.91000	Of pumps		A
8413.92000	Of liquid elevators		A
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters		
8414.10000	Vacuum pumps		A

8414.20000	Hand- or foot-operated air pumps		A
8414.30	Compressors of a kind used in refrigerating equipment		
841430.010	- Of a weight not exceeding 1,000 kg, other than reciprocating type		A
841430.090	- Other		A
8414.40000	Air compressors mounted on a wheeled chassis for towing		A
	Fans:		
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		
841451.010	- Electric fans, other than a built-in dry battery type		A
841451.020	- Ventilation fans, of a circle not more than 50 cm in a diameter drawn with the top of fans		A
841451.090	- Other		A
8414.59	Other		
841459.010	- Exhaust gas turbo chargers for motor vehicles		A
	- Other		
841459.021	-- Exhaust gas turbo chargers for compression-ignition internal combustion piston engines		A
841459.029	-- Other		A
8414.60000	Hoods having a maximum horizontal side not exceeding 120 cm		A
8414.70000	Gas-tight biological safety cabinets		A
8414.80	Other		
	- Air or other gas compressors, of a weight not exceeding 1,000 kg		
841480.011	-- Of reciprocating type		A
841480.019	-- Other		A
	- Other		
841480.091	-- Air pumps		A
841480.093	-- Other		A
8414.90	Parts		
841490.010	- Of fans of subheading 8414.51 or of exhaust gas turbo chargers for motor vehicles		A
	- Other		
841490.091	-- Of air or vacuum pumps, or of air or other gas compressors		A
841490.099	-- Other		A
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		

8415.10	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”		
841510.010	- With a rating of electric power consumption for cooling not exceeding 3 kW		A
841510.090	- Other		A
8415.20000	Of a kind used for persons, in motor vehicles		A
	Other:		
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		
841581.019	- With a rating of electric power consumption for cooling not exceeding 3 kW		A
841581.090	- Other		A
8415.82	Other, incorporating a refrigerating unit		
841582.019	- With a rating of electric power consumption for cooling not exceeding 3 kW		A
	- Other		
841582.021	-- Of compression and package type		A
841582.029	-- Other		A
8415.83	Not incorporating a refrigerating unit		
841583.091	- With a rating of electric power consumption for cooling not exceeding 3 kW		A
841583.099	- Other		A
8415.90	Parts		
841590.010	- For motor vehicles		A
841590.090	- Other		A
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
8416.10000	Furnace burners for liquid fuel		A
8416.20000	Other furnace burners, including combination burners		A
8416.30000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		A
8416.90000	Parts		A
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
8417.10000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		A
8417.20000	Bakery ovens, including biscuit ovens		A
8417.80000	Other		A
8417.90000	Parts		A
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15		

8418.10000	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof		A
	Refrigerators, household type:		
8418.21000	Compression-type		A
8418.29000	Other		A
8418.30	Freezers of the chest type, not exceeding 800 l capacity		
841830.010	- Of a capacity of not more than 400 l		A
841830.090	- Other		A
8418.40000	Freezers of the upright type, not exceeding 900 l capacity		A
8418.50	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
841850.010	- Of a capacity of not more than 800 l (400 l in case of those specialized for freezing)		A
841850.090	- Other		A
	Other refrigerating or freezing equipment; heat pumps:		
8418.61	Heat pumps other than air conditioning machines of heading 84.15		
841861.010	- Of a weight not more than 100 kg		A
841861.090	- Other		A
8418.69	Other		
841869.010	- Refrigerators and freezers		A
841869.020	- Ice cream freezers and ice making machines		A
	- Other		
841869.091	-- Refrigerating or freezing equipment, not exceeding 100 kg in weight		A
841869.099	-- Other		A
	Parts:		
8418.91000	Furniture designed to receive refrigerating or freezing equipment		A
8418.99000	Other		A
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		
	Instantaneous or storage water heaters, non-electric:		
8419.11000	Instantaneous gas water heaters		A
8419.12000	Solar water heaters		A

8419.19000	Other		A
8419.20000	Medical, surgical or laboratory sterilisers		A
	Dryers:		
8419.33000	Lyophilisation apparatus, freeze drying units and spray dryers		A
8419.34000	Other, for agricultural products		A
8419.35000	Other, for wood, paper pulp, paper or paperboard		A
8419.39000	Other		A
8419.40000	Distilling or rectifying plant		A
8419.50000	Heat exchange units		A
8419.60000	Machinery for liquefying air or other gases		A
	Other machinery, plant and equipment:		
8419.81000	For making hot drinks or for cooking or heating food		A
8419.89000	Other		A
8419.90000	Parts		A
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
8420.10000	Calendering or other rolling machines		A
	Parts:		
8420.91000	Cylinders		A
8420.99000	Other		A
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
	Centrifuges, including centrifugal dryers:		
8421.11000	Cream separators		A
8421.12000	Clothes-dryers		A
8421.19000	Other		A
	Filtering or purifying machinery and apparatus for liquids:		
8421.21000	For filtering or purifying water		A
8421.22000	For filtering or purifying beverages other than water		A
8421.23	Oil or petrol-filters for internal combustion engines		
842123.010	- For motor vehicles		A
842123.090	- Other		A
8421.29	Other		

842129.010	- For motor vehicles		A
842129.090	- Other		A
	Filtering or purifying machinery and apparatus for gases:		
8421.31000	Intake air filters for internal combustion engines		A
8421.32000	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines		A
8421.39	Other		
842139.010	- Air filtering or purifying machinery, other than a dry battery type		A
842139.090	- Other		A
	Parts:		
8421.91000	Of centrifuges, including centrifugal dryers		A
8421.99	Other		
842199.010	- For motor vehicles		A
842199.090	- Other		A
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
	Dish washing machines:		
8422.11000	Of the household type		A
8422.19000	Other		A
8422.20000	Machinery for cleaning or drying bottles or other containers		A
8422.30	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages		
842230.020	- Filling machines equipped with forming devices for containers		A
842230.090	- Other		A
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)		
842240.010	- Automatic wrapping machines		A
842240.090	- Other		A
8422.90000	Parts		A
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds		
8423.10000	Personal weighing machines, including baby scales; household scales		A
8423.20000	Scales for continuous weighing of goods on conveyors		A

8423.30000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		A
	Other weighing machinery:		
8423.81000	Having a maximum weighing capacity not exceeding 30 kg		A
8423.82000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		A
8423.89000	Other		A
8423.90000	Weighing machine weights of all kinds; parts of weighing machinery		A
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines		
8424.10000	Fire extinguishers, whether or not charged		A
8424.20000	Spray guns and similar appliances		A
8424.30000	Steam or sand blasting machines and similar jet projecting machines		A
	Agricultural or horticultural sprayers:		
8424.41000	Portable sprayers		A
8424.49000	Other		A
	Other appliances:		
8424.82000	Agricultural or horticultural		A
8424.89000	Other		A
8424.90	Parts		
842490.010	- Fire extinguishers, spray guns, steam or sand blasting machines and similar jet projecting machines		A
842490.090	- Other		A
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11000	Powered by electric motor		A
8425.19000	Other		A
	Winches; capstans:		
8425.31000	Powered by electric motor		A
8425.39000	Other		A
	Jacks; hoists of a kind used for raising vehicles:		
8425.41000	Built-in jacking systems of a type used in garages		A
8425.42000	Other jacks and hoists, hydraulic		A
8425.49000	Other		A

84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11000	Overhead travelling cranes on fixed support		A
8426.12000	Mobile lifting frames on tyres and straddle carriers		A
8426.19000	Other		A
8426.20000	Tower cranes		A
8426.30000	Portal or pedestal jib cranes		A
	Other machinery, self-propelled:		
8426.41000	On tyres		A
8426.49000	Other		A
	Other machinery:		
8426.91000	Designed for mounting on road vehicles		A
8426.99000	Other		A
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
8427.10000	Self-propelled trucks powered by an electric motor		A
8427.20000	Other self-propelled trucks		A
8427.90000	Other trucks		A
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		
8428.10000	Lifts and skip hoists		A
8428.20000	Pneumatic elevators and conveyors		A
	Other continuous-action elevators and conveyors, for goods or materials:		
8428.31000	Specially designed for underground use		A
8428.32000	Other, bucket type		A
8428.33000	Other, belt type		A
8428.39000	Other		A
8428.40000	Escalators and moving walkways		A
8428.60000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		A
8428.70000	Industrial robots		A
8428.90000	Other machinery		A
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		

	Bulldozers and angledozers:		
8429.11000	Track laying		A
8429.19000	Other		A
8429.20000	Graders and levellers		A
8429.30000	Scrapers		A
8429.40000	Tamping machines and road rollers		A
	Mechanical shovels, excavators and shovel loaders:		
8429.51000	Front-end shovel loaders		A
8429.52000	Machinery with a 360° revolving superstructure		A
8429.59000	Other		A
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		
8430.10000	Pile-drivers and pile-extractors		A
8430.20000	Snow-ploughs and snow-blowers		A
	Coal or rock cutters and tunnelling machinery:		
8430.31000	Self-propelled		A
8430.39000	Other		A
	Other boring or sinking machinery:		
8430.41000	Self-propelled		A
8430.49000	Other		A
8430.50000	Other machinery, self-propelled		A
	Other machinery, not self-propelled:		
8430.61000	Tamping or compacting machinery		A
8430.69000	Other		A
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30		
8431.10000	Of machinery of heading 84.25		A
8431.20000	Of machinery of heading 84.27		A
	Of machinery of heading 84.28:		
8431.31000	Of lifts, skip hoists or escalators		A
8431.39000	Other		A
	Of machinery of heading 84.26, 84.29 or 84.30:		

8431.41000	Buckets, shovels, grabs and grips		A
8431.42000	Bulldozer or angledozer blades		A
8431.43000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		A
8431.49	Other		
843149.010	- Of machinery of heading 84.26		A
843149.020	- Other		A
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432.10000	Ploughs		A
	Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21000	Disc harrows		A
8432.29000	Other		A
	Seeders, planters and transplanters:		
8432.31000	No-till direct seeders, planters and transplanters		A
8432.39000	Other		A
	Manure spreaders and fertiliser distributors:		
8432.41000	Manure spreaders		A
8432.42000	Fertiliser distributors		A
8432.80000	Other machinery		A
8432.90000	Parts		A
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37		
	Mowers for lawns, parks or sports-grounds:		
8433.11000	Powered, with the cutting device rotating in a horizontal plane		A
8433.19000	Other		A
8433.20000	Other mowers, including cutter bars for tractor mounting		A
8433.30000	Other haymaking machinery		A
8433.40000	Straw or fodder balers, including pick-up balers		A
	Other harvesting machinery; threshing machinery:		
8433.51000	Combine harvester-threshers		A
8433.52000	Other threshing machinery		A
8433.53000	Root or tuber harvesting machines		A

8433.59000	Other		A
8433.60000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		A
8433.90000	Parts		A
84.34	Milking machines and dairy machinery		
8434.10000	Milking machines		A
8434.20000	Dairy machinery		A
8434.90000	Parts		A
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8435.10000	Machinery		A
8435.90000	Parts		A
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436.10000	Machinery for preparing animal feeding stuffs		A
	Poultry-keeping machinery; poultry incubators and brooders:		
8436.21000	Poultry incubators and brooders		A
8436.29000	Other		A
8436.80000	Other machinery		A
	Parts:		
8436.91000	Of poultry-keeping machinery or poultry incubators and brooders		A
8436.99000	Other		A
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		
8437.10000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		A
8437.80000	Other machinery		A
8437.90000	Parts		A
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils		
8438.10000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		A
8438.20000	Machinery for the manufacture of confectionery, cocoa or chocolate		A
8438.30000	Machinery for sugar manufacture		A
8438.40000	Brewery machinery		A
8438.50000	Machinery for the preparation of meat or poultry		A

8438.60000	Machinery for the preparation of fruits, nuts or vegetables		A
8438.80000	Other machinery		A
8438.90000	Parts		A
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
8439.10000	Machinery for making pulp of fibrous cellulosic material		A
8439.20000	Machinery for making paper or paperboard		A
8439.30000	Machinery for finishing paper or paperboard		A
	Parts:		
8439.91000	Of machinery for making pulp of fibrous cellulosic material		A
8439.99000	Other		A
84.40	Book-binding machinery, including book-sewing machines		
8440.10	Machinery		
844010.010	- Book-binding machines and book-sewing machines		A
844010.090	- Other		A
8440.90000	Parts		A
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
8441.10000	Cutting machines		A
8441.20000	Machines for making bags, sacks or envelopes		A
8441.30000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		A
8441.40000	Machines for moulding articles in paper pulp, paper or paperboard		A
8441.80000	Other machinery		A
8441.90000	Parts		A
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
8442.30000	Machinery, apparatus and equipment		A
8442.40000	Parts of the foregoing machinery, apparatus or equipment		A
8442.50000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		A
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof		
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		

8443.11000	Offset printing machinery, reel-fed		A
8443.12000	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)		A
8443.13000	Other offset printing machinery		A
8443.14000	Letterpress printing machinery, reel fed, excluding flexographic printing		A
8443.15000	Letterpress printing machinery, other than reel fed, excluding flexographic printing		A
8443.16000	Flexographic printing machinery		A
8443.17000	Gravure printing machinery		A
8443.19000	Other		A
	Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31000	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		A
8443.32	Other, capable of connecting to an automatic data processing machine or to a network		
844332.010	- Ink-jet printers, printing those of rectangular (including square), solely with one side exceeding 297 mm and the other side exceeding 420 mm, whether or not of papers		A
844332.090	- Other		A
8443.39000	Other		A
	Parts and accessories:		
8443.91000	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42		A
8443.99000	Other		A
84.44			
8444.00000	Machines for extruding, drawing, texturing or cutting man-made textile materials		A
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47		
	Machines for preparing textile fibres:		
8445.11000	Carding machines		A
8445.12000	Combing machines		A
8445.13000	Drawing or roving machines		A
8445.19000	Other		A
8445.20000	Textile spinning machines		A
8445.30000	Textile doubling or twisting machines		A
8445.40000	Textile winding (including weft-winding) or reeling machines		A

8445.90000	Other		A
84.46	Weaving machines (looms)		
8446.10000	For weaving fabrics of a width not exceeding 30 cm		A
	For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21000	Power looms		A
8446.29000	Other		A
8446.30000	For weaving fabrics of a width exceeding 30 cm, shuttleless type		A
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
	Circular knitting machines:		
8447.11000	With cylinder diameter not exceeding 165 mm		A
8447.12000	With cylinder diameter exceeding 165 mm		A
8447.20000	Flat knitting machines; stitch-bonding machines		A
8447.90000	Other		A
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
8448.11000	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith		A
8448.19000	Other		A
8448.20000	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		A
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31000	Card clothing		A
8448.32000	Of machines for preparing textile fibres, other than card clothing		A
8448.33000	Spindles, spindle flyers, spinning rings and ring travellers		A
8448.39000	Other		A
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42000	Reeds for looms, healds and heald-frames		A
8448.49	Other		
844849.010	- Of weaving machines (looms)		A
844849.090	- Other		A

	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51	Sinkers, needles and other articles used in forming stitches		
844851.010	- Hosiery needles		A
844851.020	- Other		A
8448.59000	Other		A
84.49			
8449.00000	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		A
84.50	Household or laundry-type washing machines, including machines which both wash and dry		
	Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11000	Fully-automatic machines		A
8450.12000	Other machines, with built-in centrifugal drier		A
8450.19000	Other		A
8450.20000	Machines, each of a dry linen capacity exceeding 10 kg		A
8450.90000	Parts		A
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
8451.10000	Dry-cleaning machines		A
	Drying machines:		
8451.21000	Each of a dry linen capacity not exceeding 10 kg		A
8451.29000	Other		A
8451.30000	Ironing machines and presses (including fusing presses)		A
8451.40000	Washing, bleaching or dyeing machines		A
8451.50000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		A
8451.80000	Other machinery		A
8451.90000	Parts		A
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
8452.10000	Sewing machines of the household type		A
	Other sewing machines:		
8452.21	Automatic units		

845221.010	- Straight line stitching sewing machines of single needle type		A
	- Other		
845221.021	-- Over-lock sewing machines (overedging sewing machines)		A
845221.029	-- Other		A
8452.29	Other		
845229.010	- Straight line stitching sewing machines of single needle type		A
	- Other		
845229.021	-- Over-lock sewing machines (overedging sewing machines)		A
845229.029	-- Other		A
8452.30000	Sewing machine needles		A
8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines		
845290.100	- Furniture, bases and covers for sewing machines and parts thereof		A
	- Other parts of sewing machines		
845290.010	-- Of machines of the household type		A
845290.090	-- Other		A
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
8453.10000	Machinery for preparing, tanning or working hides, skins or leather		A
8453.20000	Machinery for making or repairing footwear		A
8453.80000	Other machinery		A
8453.90000	Parts		A
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454.10000	Converters		A
8454.20000	Ingot moulds and ladles		A
8454.30000	Casting machines		A
8454.90000	Parts		A
84.55	Metal-rolling mills and rolls therefor		
8455.10000	Tube mills		A
	Other rolling mills:		
8455.21000	Hot or combination hot and cold		A
8455.22000	Cold		A

8455.30000	Rolls for rolling mills		A
8455.90000	Other parts		A
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines		
	Operated by laser or other light or photon beam processes:		
8456.11000	Operated by laser		A
8456.12000	Operated by other light or photon beam processes		A
8456.20000	Operated by ultrasonic processes		A
8456.30	Operated by electro-discharge processes		
	- Numerically controlled		
845630.011	-- Wire electrical discharge machines		A
845630.019	-- Other		A
845630.090	- Other		A
8456.40000	Operated by plasma arc processes		A
8456.50000	Water-jet cutting machines		A
8456.90000	Other		A
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457.10000	Machining centres		A
8457.20000	Unit construction machines (single station)		A
8457.30000	Multi-station transfer machines		A
84.58	Lathes (including turning centres) for removing metal		
	Horizontal lathes:		
8458.11000	Numerically controlled		A
8458.19000	Other		A
	Other lathes:		
8458.91000	Numerically controlled		A
8458.99000	Other		A
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58		
8459.10000	Way-type unit head machines		A
	Other drilling machines:		
8459.21000	Numerically controlled		A

8459.29000	Other		A
	Other boring-milling machines:		
8459.31000	Numerically controlled		A
8459.39000	Other		A
	Other boring machines:		
8459.41000	Numerically controlled		A
8459.49000	Other		A
	Milling machines, knee-type:		
8459.51000	Numerically controlled		A
8459.59000	Other		A
	Other milling machines:		
8459.61000	Numerically controlled		A
8459.69000	Other		A
8459.70000	Other threading or tapping machines		A
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61		
	Flat-surface grinding machines:		
8460.12000	Numerically controlled		A
8460.19000	Other		A
	Other grinding machines:		
8460.22000	Centreless grinding machines, numerically controlled		A
8460.23000	Other cylindrical grinding machines, numerically controlled		A
8460.24000	Other, numerically controlled		A
8460.29000	Other		A
	Sharpening (tool or cutter grinding) machines:		
8460.31000	Numerically controlled		A
8460.39000	Other		A
8460.40000	Honing or lapping machines		A
8460.90000	Other		A
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included		
8461.20000	Shaping or slotting machines		A

8461.30000	Broaching machines		A
8461.40000	Gear cutting, gear grinding or gear finishing machines		A
8461.50000	Sawing or cutting-off machines		A
8461.90000	Other		A
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above		
	Hot forming machines for forging, die forging (including presses) and hot hammers:		
8462.11000	Closed die forging machines		A
8462.19000	Other		A
	Bending, folding, straightening or flattening machines (including press brakes) for flat products:		
8462.22000	Profile forming machines		A
8462.23000	Numerically controlled press brakes		A
8462.24000	Numerically controlled panel benders		A
8462.25000	Numerically controlled roll forming machines		A
8462.26000	Other numerically controlled bending, folding, straightening or flattening machines		A
8462.29000	Other		A
	Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:		
8462.32000	Slitting lines and cut-to-length lines		A
8462.33000	Numerically controlled shearing machines		A
8462.39000	Other		A
	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:		
8462.42000	Numerically controlled		A
8462.49000	Other		A
	Machines for working tube, pipe, hollow section and bar (excluding presses):		
8462.51000	Numerically controlled		A
8462.59000	Other		A
	Cold metal working presses:		
8462.61000	Hydraulic presses		A
8462.62000	Mechanical presses		A
8462.63000	Servo-presses		A

8462.69000	Other.		A
8462.90000	Other		A
84.63	Other machine-tools for working metal or cermets, without removing material		
8463.10000	Draw-benches for bars, tubes, profiles, wire or the like		A
8463.20000	Thread rolling machines		A
8463.30000	Machines for working wire		A
8463.90000	Other		A
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		
8464.10000	Sawing machines		A
8464.20000	Grinding or polishing machines		A
8464.90000	Other		A
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		
8465.10000	Machines which can carry out different types of machining operations without tool change between such operations		A
8465.20000	Machining centres		A
	Other:		
8465.91000	Sawing machines		A
8465.92000	Planing, milling or moulding (by cutting) machines		A
8465.93000	Grinding, sanding or polishing machines		A
8465.94000	Bending or assembling machines		A
8465.95000	Drilling or morticing machines		A
8465.96000	Splitting, slicing or paring machines		A
8465.99000	Other		A
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand		
8466.10	Tool holders and self-opening dieheads		
846610.010	- Tool holders		A
846610.090	- Self-opening dieheads		A
8466.20000	Work holders		A
8466.30000	Dividing heads and other special attachments for machines		A
	Other:		
8466.91000	For machines of heading 84.64		A

8466.92000	For machines of heading 84.65		A
8466.93000	For machines of headings 84.56 to 84.61		A
8466.94000	For machines of heading 84.62 or 84.63		A
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		
	Pneumatic:		
8467.11000	Rotary type (including combined rotary-percussion)		A
8467.19000	Other		A
	With self-contained electric motor:		
8467.21000	Drills of all kinds		A
8467.22000	Saws		A
8467.29	Other		
846729.010	- Grinders		A
846729.090	- Other		A
	Other tools:		
8467.81000	Chain saws		A
8467.89000	Other		A
	Parts:		
8467.91000	Of chain saws		A
8467.92000	Of pneumatic tools		A
8467.99000	Other		A
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances		
8468.10000	Hand-held blow pipes		A
8468.20000	Other gas-operated machinery and apparatus		A
8468.80000	Other machinery and apparatus		A
8468.90000	Parts		A
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		
8470.10000	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		A
	Other electronic calculating machines:		
8470.21000	Incorporating a printing device		A

8470.29000	Other		A
8470.30000	Other calculating machines		A
8470.50000	Cash registers		A
8470.90000	Other		A
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
8471.30000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display		A
	Other automatic data processing machines:		
8471.41000	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined		A
8471.49000	Other, presented in the form of systems		A
8471.50000	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		A
8471.60000	Input or output units, whether or not containing storage units in the same housing		A
8471.70	Storage units		
847170.010	- Central (main) storage units		A
847170.030	- Magnetic disc units		A
847170.050	- Optical disc units		A
847170.090	- Other		A
8471.80000	Other units of automatic data processing machines		A
8471.90000	Other		A
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
8472.10000	Duplicating machines		A
8472.30000	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		A
8472.90000	Other		A
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72		
	Parts and accessories of the machines of heading 84.70:		
8473.21000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		A
8473.29000	Other		A
8473.30	Parts and accessories of the machines of heading 84.71		

	- Of automatic data processing machines or of units thereof		
847330.011	-- DRAM (Dynamic random access memory) modules, mounted one or more DRAMs on a circuit board, having a terminal to connect to automatic data processing machines or units thereof, whether or not parts other than DRAMs to just work for the function of DRAMs are mounted		A
847330.019	-- Other		A
847330.090	- Other		A
8473.40000	Parts and accessories of the machines of heading 84.72		A
8473.50000	Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72		A
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
8474.10000	Sorting, screening, separating or washing machines		A
8474.20000	Crushing or grinding machines		A
	Mixing or kneading machines:		
8474.31000	Concrete or mortar mixers		A
8474.32000	Machines for mixing mineral substances with bitumen		A
8474.39000	Other		A
8474.80000	Other machinery		A
8474.90000	Parts		A
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		
8475.10000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		A
	Machines for manufacturing or hot working glass or glassware:		
8475.21000	Machines for making optical fibres and preforms thereof		A
8475.29000	Other		A
8475.90000	Parts		A
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
	Automatic beverage-vending machines:		
8476.21000	Incorporating heating or refrigerating devices		A
8476.29000	Other		A
	Other machines:		
8476.81000	Incorporating heating or refrigerating devices		A

8476.89000	Other		A
8476.90000	Parts		A
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		
8477.10000	Injection-/moulding machines		A
8477.20000	Extruders		A
8477.30000	Blow moulding machines		A
8477.40000	Vacuum moulding machines and other thermoforming machines		A
	Other machinery for moulding or otherwise forming:		
8477.51000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		A
8477.59000	Other		A
8477.80000	Other machinery		A
8477.90	Parts		
847790.010	- Of machinery of subheadings 8477.10 to 8477.59 or of kneading machines of subheading 8477.80		A
847790.090	- Other		A
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		
8478.10000	Machinery		A
8478.90000	Parts		A
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		
8479.10000	Machinery for public works, building or the like		A
8479.20000	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils		A
8479.30000	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		A
8479.40000	Rope or cable-making machines		A
8479.50000	Industrial robots, not elsewhere specified or included		A
8479.60000	Evaporative air coolers		A
	Passenger boarding bridges:		
8479.71000	Of a kind used in airports		A
8479.79000	Other		A
	Other machines and mechanical appliances:		
8479.81000	For treating metal, including electric wire coil-winders		A
8479.82000	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		A

8479.83000	Cold isostatic presses		A
8479.89000	Other		A
8479.90000	Parts		A
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
8480.10000	Moulding boxes for metal foundry		A
8480.20000	Mould bases		A
8480.30000	Moulding patterns		A
	Moulds for metal or metal carbides:		
8480.41000	Injection or compression types		A
8480.49000	Other		A
8480.50000	Moulds for glass		A
8480.60000	Moulds for mineral materials		A
	Moulds for rubber or plastics:		
8480.71000	Injection or compression types		A
8480.79000	Other		A
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481.10000	Pressure-reducing valves		A
8481.20000	Valves for oleohydraulic or pneumatic transmissions		A
8481.30000	Check (nonreturn) valves		A
8481.40000	Safety or relief valves		A
8481.80	Other appliances		
848180.010	- Of iron or steel		A
848180.020	- Of copper		A
848180.090	- Other		A
8481.90000	Parts		A
84.82	Ball or roller bearings		
8482.10000	Ball bearings		A
8482.20000	Tapered roller bearings, including cone and tapered roller assemblies		A
8482.30000	Spherical roller bearings		A
8482.40000	Needle roller bearings, including cage and needle roller assemblies		A

8482.50000	Other cylindrical roller bearings, including cage and roller assemblies		A
8482.80000	Other, including combined ball/roller bearings		A
	Parts:		
8482.91000	Balls, needles and rollers		A
8482.99000	Other		A
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks		
848310.010	- For motor vehicles		A
	- Other		
848310.021	-- Crank shafts		A
848310.029	-- Other		A
8483.20000	Bearing housings, incorporating ball or roller bearings		A
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
848330.010	- For motor vehicles		A
848330.090	- Other		A
8483.40	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		
848340.010	- Marine reduction gears, other than those with a shaft driven by the motor, capable of revolving not less than 10,000 r.p.m., and reversing gears; infinitely variable speed changers		A
848340.090	- Other		A
8483.50	Flywheels and pulleys, including pulley blocks		
848350.010	- For motor vehicles		A
848350.090	- Other		A
8483.60000	Clutches and shaft couplings (including universal joints)		A
8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
848390.010	- For motor vehicles		A
	- Other		
848390.031	-- Of infinitely variable speed changers, crank shafts, flywheels or pulleys (including pulley blocks)		A
848390.039	-- Other		A
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals		

8484.10000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		A
8484.20000	Mechanical seals		A
8484.90000	Other		A
84.85	Machines for additive manufacturing		
8485.10000	By metal deposit		A
8485.20000	By plastics or rubber deposit		A
8485.30000	By plaster, cement, ceramics or glass deposit		A
8485.80000	Other		A
8485.90000	Parts		A
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories		
8486.10000	Machines and apparatus for the manufacture of boules or wafers		A
8486.20000	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		A
8486.30000	Machines and apparatus for the manufacture of flat panel displays		A
8486.40000	Machines and apparatus specified in Note 11 (C) to this Chapter		A
8486.90000	Parts and accessories		A
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter		
8487.10000	Ships' or boats' propellers and blades therefor		A
8487.90000	Other		A
85.01	Electric motors and generators (excluding generating sets)		
8501.10	Motors of an output not exceeding 37.5 W		
850110.010	- DC motors		A
850110.020	- AC motors, single phase		A
850110.090	- Other		A
8501.20000	Universal AC/DC motors of an output exceeding 37.5 W		A
	Other DC motors; DC generators, other than photovoltaic generators:		
8501.31000	Of an output not exceeding 750 W		A
8501.32000	Of an output exceeding 750 W but not exceeding 75 kW		A
8501.33000	Of an output exceeding 75 kW but not exceeding 375 kW		A
8501.34000	Of an output exceeding 375 kW		A
8501.40000	Other AC motors, single-phase		A

	Other AC motors, multi-phase:		
8501.51000	Of an output not exceeding 750 W		A
8501.52000	Of an output exceeding 750 W but not exceeding 75 kW		A
8501.53000	Of an output exceeding 75 kW		A
	AC generators (alternators), other than photovoltaic generators:		
8501.61000	Of an output not exceeding 75 kVA		A
8501.62000	Of an output exceeding 75 kVA but not exceeding 375 kVA		A
8501.63000	Of an output exceeding 375 kVA but not exceeding 750 kVA		A
8501.64000	Of an output exceeding 750 kVA		A
	Photovoltaic DC generators:		
8501.71000	Of an output not exceeding 50 W		A
8501.72000	Of an output exceeding 50 W		A
8501.80000	Photovoltaic AC generators.		A
85.02	Electric generating sets and rotary converters		
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11000	Of an output not exceeding 75 kVA		A
8502.12000	Of an output exceeding 75 kVA but not exceeding 375 kVA		A
8502.13000	Of an output exceeding 375 kVA		A
8502.20000	Generating sets with spark-ignition internal combustion piston engines		A
	Other generating sets:		
8502.31000	Wind-powered		A
8502.39000	Other		A
8502.40000	Electric rotary converters		A
85.03			
8503.00000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02		A
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors		
8504.10000	Ballasts for discharge lamps or tubes		A
	Liquid dielectric transformers:		
8504.21	Having a power handling capacity not exceeding 650 kVA		
850421.010	- Having a power handling capacity not exceeding 100 kVA		A
850421.020	- Having a power handling capacity exceeding 100 kVA but less than 200 kVA		A

850421.090	- Other		A
8504.22000	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		A
8504.23000	Having a power handling capacity exceeding 10,000 kVA		A
	Other transformers:		
8504.31000	Having a power handling capacity not exceeding 1 kVA		A
8504.32000	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		A
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		
850433.010	- Having a power handling capacity not exceeding 50 kVA		A
850433.020	- Having a power handling capacity exceeding 50 kVA but less than 200 kVA		A
850433.090	- Other		A
8504.34000	Having a power handling capacity exceeding 500 kVA		A
8504.40	Static converters		
850440.010	- Rectifiers and rectifying apparatus		A
850440.090	- Other		A
8504.50000	Other inductors		A
8504.90000	Parts		A
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads		
	Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11000	Of metal		A
8505.19000	Other		A
8505.20000	Electro-magnetic couplings, clutches and brakes		A
8505.90	Other, including parts		
850590.010	- Electro-magnets		A
850590.090	- Other		A
85.06	Primary cells and primary batteries		
8506.10	Manganese dioxide		
	- Alkali-manganese batteries		
850610.011	-- Button batteries		A
850610.019	-- Other		A
850610.090	- Other		A

8506.30000	Mercuric oxide		A
8506.40000	Silver oxide		A
8506.50000	Lithium		A
8506.60000	Air-zinc		A
8506.80000	Other primary cells and primary batteries		A
8506.90000	Parts		A
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507.10	Lead-acid, of a kind used for starting piston engines		
850710.010	- With nominal voltage of 6 V or 12 V		A
850710.020	- Other		A
8507.20	Other lead-acid accumulators		
850720.010	- With nominal voltage of 6 V or 12 V		A
850720.020	- Other		A
8507.30000	Nickel-cadmium		A
8507.50000	Nickel-metal hydride		A
8507.60000	Lithium-ion		A
8507.80000	Other accumulators		A
8507.90000	Parts		A
85.08	Vacuum cleaners		
	With self-contained electric motor:		
8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		
850811.010	- Of a built-in dry battery type		A
850811.090	- Other		A
8508.19000	Other		A
8508.60000	Other vacuum cleaners		A
8508.70000	Parts		A
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08		
8509.40000	Food grinders and mixers; fruit or vegetable juice extractors		A
8509.80000	Other appliances		A
8509.90000	Parts		A
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		

8510.10000	Shavers		A
8510.20000	Hair clippers		A
8510.30000	Hair-removing appliances		A
8510.90000	Parts		A
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
8511.10	Sparking plugs		
851110.010	- For motor vehicles		A
851110.090	- Other		A
8511.20000	Ignition magnetos; magneto-dynamos; magnetic flywheels		A
8511.30000	Distributors; ignition coils		A
8511.40000	Starter motors and dual purpose starter-generators		A
8511.50000	Other generators		A
8511.80000	Other equipment		A
8511.90	Parts		
851190.010	- Of generators or starter motors		A
851190.090	- Other		A
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
8512.10000	Lighting or visual signalling equipment of a kind used on bicycles		A
8512.20000	Other lighting or visual signalling equipment		A
8512.30000	Sound signalling equipment		A
8512.40000	Windscreen wipers, defrosters and demisters		A
8512.90000	Parts		A
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12		
8513.10000	Lamps		A
8513.90000	Parts		A
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
	Resistance heated furnaces and ovens:		
8514.11000	Hot isostatic presses		A

8514.19000	Other		A
8514.20000	Furnaces and ovens functioning by induction or dielectric loss		A
	Other furnaces and ovens:		
8514.31000	Electron beam furnaces		A
8514.32000	Plasma and vacuum arc furnaces		A
8514.39000	Other		A
8514.40000	Other equipment for the heat treatment of materials by induction or dielectric loss		A
8514.90000	Parts		A
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets		
	Brazing or soldering machines and apparatus:		
8515.11000	Soldering irons and guns		A
8515.19000	Other		A
	Machines and apparatus for resistance welding of metal:		
8515.21000	Fully or partly automatic		A
8515.29000	Other		A
	Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31000	Fully or partly automatic		A
8515.39000	Other		A
8515.80	Other machines and apparatus		
851580.010	- Ultrasonic machines and apparatus		A
851580.090	- Other		A
8515.90	Parts		
851590.010	- Of ultrasonic machines and apparatus		A
851590.090	- Other		A
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45		
8516.10000	Electric instantaneous or storage water heaters and immersion heaters		A
	Electric space heating apparatus and electric soil heating apparatus:		
8516.21000	Storage heating radiators		A

8516.29000	Other		A
	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31000	Hair dryers		A
8516.32000	Other hair-dressing apparatus		A
8516.33000	Hand-drying apparatus		A
8516.40000	Electric smoothing irons		A
8516.50	Microwave ovens		
851650.010	- Without a heating function by use of other means than microwave		A
851650.090	- Other		A
8516.60000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		A
	Other electro-thermic appliances:		
8516.71000	Coffee or tea makers		A
8516.72000	Toasters		A
8516.79	Other		
851679.010	- Electric rice cookers		A
851679.090	- Other		A
8516.80000	Electric heating resistors		A
8516.90000	Parts		A
85.17	Telephone sets, including smartphones and other 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		
	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:		
8517.11000	Line telephone sets with cordless handsets		A
8517.13000	Smartphones		A
8517.14000	Other telephones for cellular networks or for other wireless networks		A
8517.18000	Other		A
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61000	Base stations		A
8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		
851762.010	- Switching and routing apparatus		A

851762.090	- Other		A
8517.69000	Other		A
	Parts:		
8517.71000	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		A
8517.79000	Other		A
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
8518.10000	Microphones and stands therefor		A
	Loudspeakers, whether or not mounted in their enclosures:		
8518.21000	Single loudspeakers, mounted in their enclosures		A
8518.22000	Multiple loudspeakers, mounted in the same enclosure		A
8518.29000	Other		A
8518.30000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		A
8518.40000	Audio-frequency electric amplifiers		A
8518.50000	Electric sound amplifier sets		A
8518.90000	Parts		A
85.19	Sound recording or reproducing apparatus		
8519.20000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		A
8519.30000	Turntables (record-decks)		A
	Other apparatus:		
8519.81000	Using magnetic, optical or semiconductor media		A
8519.89000	Other		A
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521.10000	Magnetic tape-type		A
8521.90000	Other		A
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21		
8522.10000	Pick-up cartridges		A
8522.90000	Other		A
85.23	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		

	Magnetic media:		
8523.21000	Cards incorporating a magnetic stripe		A
8523.29000	Other		A
	Optical media:		
8523.41000	Unrecorded		A
8523.49000	Other		A
	Semiconductor media:		
8523.51000	Solid-state non-volatile storage devices		A
8523.52	“Smart cards”		
852352.010	- Proximity cards and tags		A
852352.090	- Other		A
8523.59000	Other		A
8523.80000	Other		A
85.24	Flat panel display modules, whether or not incorporating touch-sensitive screens		
	Without drivers or control circuits:		
8524.11000	Of liquid crystals		A
8524.12000	Of organic light-emitting diodes (OLED)		A
8524.19000	Other		A
	Other:		
8524.91000	Of liquid crystals		A
8524.92000	Of organic light-emitting diodes (OLED)		A
8524.99000	Other		A
85.25	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		
8525.50000	Transmission apparatus		A
8525.60000	Transmission apparatus incorporating reception apparatus		A
	Television cameras, digital cameras and video camera recorders:		
8525.81000	High-speed goods as specified in Subheading Note 1 to this Chapter		A
8525.82000	Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter		A
8525.83000	Other, night vision goods as specified in Subheading Note 3 to this Chapter		A
8525.89000	Other		A

85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526.10	Radar apparatus		
852610.010	- For ships		A
852610.020	- For aircraft, whether for mounting on the aircraft or on land		A
852610.090	- Other		A
	Other:		
8526.91	Radio navigational aid apparatus		
852691.010	- For aircraft, whether for mounting on the aircraft or on land		A
852691.090	- Other		A
8526.92000	Radio remote control apparatus		A
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
	Radio-broadcast receivers capable of operating without an external source of power:		
8527.12000	Pocket-size radio cassette-players		A
8527.13000	Other apparatus combined with sound recording or reproducing apparatus		A
8527.19000	Other		A
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21000	Combined with sound recording or reproducing apparatus		A
8527.29000	Other		A
	Other:		
8527.91000	Combined with sound recording or reproducing apparatus		A
8527.92000	Not combined with sound recording or reproducing apparatus but combined with a clock		A
8527.99000	Other		A
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
	Cathode-ray tube monitors:		
8528.42000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71		A
8528.49000	Other		A
	Other monitors:		
8528.52000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71		A
8528.59000	Other		A
	Projectors:		

8528.62000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71		A
8528.69000	Other		A
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71000	Not designed to incorporate a video display or screen		A
8528.72	Other, colour		
852872.010	- Incorporating liquid crystal devices (LCD)		A
852872.090	- Other		A
8528.73000	Other, monochrome		A
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28		
8529.10000	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		A
8529.90	Other		
	- Display modules		
	-- Incorporating liquid crystal devices (LCD)		
852990.111	--- Of display diagonal of less than 59 cm		A
852990.112	--- Of display diagonal of 59 cm or more but less than 76 cm		A
852990.113	--- Of display diagonal of 76 cm or more		A
852990.190	-- Other		A
852990.900	- Other		A
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)		
8530.10000	Equipment for railways or tramways		A
8530.80000	Other equipment		A
8530.90000	Parts		A
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30		
8531.10000	Burglar or fire alarms and similar apparatus		A
8531.20000	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)		A
8531.80000	Other apparatus		A
8531.90000	Parts		A
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)		

8532.10000	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)		A
	Other fixed capacitors:		
8532.21000	Tantalum		A
8532.22000	Aluminium electrolytic		A
8532.23000	Ceramic dielectric, single layer		A
8532.24000	Ceramic dielectric, multilayer		A
8532.25000	Dielectric of paper or plastics		A
8532.29000	Other		A
8532.30000	Variable or adjustable (pre-set) capacitors		A
8532.90000	Parts		A
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533.10000	Fixed carbon resistors, composition or film types		A
	Other fixed resistors:		
8533.21000	For a power handling capacity not exceeding 20 W		A
8533.29000	Other		A
	Wirewound variable resistors, including rheostats and potentiometers:		
8533.31000	For a power handling capacity not exceeding 20 W		A
8533.39000	Other		A
8533.40000	Other variable resistors, including rheostats and potentiometers		A
8533.90000	Parts		A
85.34			
8534.00000	Printed circuits		A
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 V		
8535.10000	Fuses		A
	Automatic circuit breakers:		
8535.21000	For a voltage of less than 72.5 kV		A
8535.29000	Other		A
8535.30000	Isolating switches and make-and-break switches		A
8535.40000	Lightning arresters, voltage limiters and surge suppressors		A
8535.90000	Other		A

85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 V; connectors for optical fibres, optical fibre bundles or cables		
8536.10000	Fuses		A
8536.20000	Automatic circuit breakers		A
8536.30000	Other apparatus for protecting electrical circuits		A
	Relays:		
8536.41000	For a voltage not exceeding 60 V		A
8536.49000	Other		A
8536.50	Other switches		
	- Electro-magnetic switches and micro-switches		
853650.011	-- Electro-magnetic switches		A
853650.019	-- Micro-switches		A
853650.090	- Other		A
	Lamp-holders, plugs and sockets:		
8536.61000	Lamp-holders		A
8536.69000	Other		A
8536.70000	Connectors for optical fibres, optical fibre bundles or cables		A
8536.90000	Other apparatus		A
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17		
8537.10000	For a voltage not exceeding 1,000 V		A
8537.20000	For a voltage exceeding 1,000 V		A
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37		
8538.10000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus		A
8538.90000	Other		A
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources		
8539.10000	Sealed beam lamp units		A
	Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21000	Tungsten halogen		A
8539.22000	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		A

8539.29	Other		
853929.010	- Incandescent lamps of the A or PS shapes		A
853929.090	- Other		A
	Discharge lamps, other than ultra-violet lamps:		
8539.31000	Fluorescent, hot cathode		A
8539.32000	Mercury or sodium vapour lamps; metal halide lamps		A
8539.39000	Other		A
	Ultra-violet or infra-red lamps; arc-lamps:		
8539.41000	Arc-lamps		A
8539.49000	Other		A
	Light-emitting diode (LED) light sources:		
8539.51000	Light-emitting diode (LED) modules		A
8539.52	Light-emitting diode (LED) lamps		
853952.010	- Of the A shape		A
853952.090	- Other		A
8539.90000	Parts		A
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)		
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11000	Colour		A
8540.12000	Monochrome		A
8540.20000	Television camera tubes; image converters and intensifiers; other photo-cathode tubes		A
8540.40000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		A
8540.60000	Other cathode-ray tubes		A
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71000	Magnetrons		A
8540.79000	Other		A
	Other valves and tubes:		
8540.81000	Receiver or amplifier valves and tubes		A
8540.89000	Other		A
	Parts:		

8540.91000	Of cathode-ray tubes		A
8540.99000	Other		A
85.41	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals		
8541.10	Diodes, other than photosensitive or light-emitting diodes (LED)		
854110.010	- For mean forward current of less than 100 mA		A
	- For a mean forward current of not less than 100 mA		
854110.091	-- Of silicon as a material of active areas on semiconductors		A
854110.092	-- Of silicon carbide as a material of active areas on semiconductors		A
854110.093	-- Of gallium nitride as a material of active areas on semiconductors		A
854110.099	-- Other		A
	Transistors, other than photosensitive transistors:		
8541.21000	With a dissipation rate of less than 1 W		A
8541.29	Other		
854129.010	- Of silicon as a material of active areas on semiconductors		A
854129.020	- Of silicon carbide as a material of active areas on semiconductors		A
854129.030	- Of gallium nitride as a material of active areas on semiconductors		A
854129.090	- Other		A
8541.30000	Thyristors, diacs and triacs, other than photosensitive devices		A
	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		
8541.41000	Light-emitting diodes (LED)		A
8541.42000	Photovoltaic cells not assembled in modules or made up into panels		A
8541.43000	Photovoltaic cells assembled in modules or made up into panels		A
8541.49000	Other		A
	Other semiconductor devices:		
8541.51000	Semiconductor-based transducers		A
8541.59000	Other		A
8541.60	Mounted piezo-electric crystals		
854160.010	- Of crystal		A
854160.090	- Other		A

8541.90000	Parts		A
85.42	Electronic integrated circuits		
	Electronic integrated circuits:		
8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
854231.010	- Uncased		A
	- Other		
854231.020	-- Hybrid integrated circuits		A
	-- Other		
854231.031	--- MPU (Microprocessor unit)		A
854231.032	--- MCU (Microcontroller unit)		A
854231.033	--- DSP (Digital signal processor)		A
854231.039	--- Other		A
8542.32	Memories		
	- Uncased		
854232.011	-- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits		A
854232.019	-- Other		A
	- Other		
	-- RAM (Random access memory)		
854232.021	--- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits		A
854232.029	--- Other		A
	-- ROM (Read only memory)		
854232.031	--- Flash memory		A
854232.039	--- Other		A
854232.090	-- Other		A
8542.33	Amplifiers		
854233.010	- Uncased		A
854233.090	- Other		A
8542.39	Other		
854239.010	- Uncased		A

	- Other		
854239.091	-- Hybrid integrated circuits		A
854239.099	-- Other		A
8542.90000	Parts		A
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter		
8543.10000	Particle accelerators		A
8543.20	Signal generators		
854320.010	- With a frequency range of less than 100 MHz		A
854320.090	- Other		A
8543.30000	Machines and apparatus for electroplating, electrolysis or electrophoresis		A
8543.40000	Electronic cigarettes and similar personal electric vaporising		A
8543.70000	Other machines and apparatus		A
8543.90000	Parts		A
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		
	Winding wire:		
8544.11000	Of copper		A
8544.19000	Other		A
8544.20000	Co-axial cable and other co-axial electric conductors		A
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		
854430.010	- For motor vehicles		A
854430.090	- Other		A
	Other electric conductors, for a voltage not exceeding 1,000 V:		
8544.42	Fitted with connectors		
854442.010	- Of a kind used for telecommunication		A
	- Other		
854442.091	-- For a voltage not exceeding 80V		A
854442.099	-- Other		A
8544.49	Other		
854449.010	- Of a kind used for telecommunication, for a voltage not exceeding 80 V		A
	- Other		

854449.091	-- For a voltage not exceeding 80 V		A
854449.099	-- Other		A
8544.60000	Other electric conductors, for a voltage exceeding 1,000 V		A
8544.70	Optical fibre cables		
854470.010	- Of glass		A
854470.090	- Other		A
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		
	Electrodes:		
8545.11	Of a kind used for furnaces		
854511.010	- Of poles		A
854511.090	- Other		A
8545.19000	Other		A
8545.20000	Brushes		A
8545.90	Other		
854590.010	1 Carbon electric heating resistors		A
854590.090	2 Other		A
85.46	Electrical insulators of any material		
8546.10000	Of glass		A
8546.20000	Of ceramics		A
8546.90000	Other		A
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8547.10000	Insulating fittings of ceramics		A
8547.20000	Insulating fittings of plastics		A
8547.90000	Other		A
85.48			
8548.00000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter		A
85.49	Electrical and electronic waste and scrap		
	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		

8549.11000	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators		A
8549.12000	Other, containing lead, cadmium or mercury		A
8549.13000	Sorted by chemical type and not containing lead, cadmium or mercury		A
8549.14000	Unsorted and not containing lead, cadmium or mercury		A
8549.19000	Other		A
	Of a kind used principally for the recovery of precious metal:		
8549.21000	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		A
8549.29000	Other		A
	Other electrical and electronic assemblies and printed circuit boards:		
8549.31000	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		A
8549.39000	Other		A
	Other:		
8549.91000	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		A
8549.99000	Other		A
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators		
8601.10000	Powered from an external source of electricity		A
8601.20000	Powered by electric accumulators		A
86.02	Other rail locomotives; locomotive tenders		
8602.10000	Diesel-electric locomotives		A
8602.90000	Other		A
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04		
8603.10000	Powered from an external source of electricity		A
8603.90000	Other		A
86.04			
8604.00000	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)		A
86.05			
8605.00000	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)		A
86.06	Railway or tramway goods vans and wagons, not self-propelled		

8606.10000	Tank wagons and the like		A
8606.30000	Self-discharging vans and wagons, other than those of subheading 8606.10		A
	Other:		
8606.91000	Covered and closed		A
8606.92000	Open, with non-removable sides of a height exceeding 60 cm		A
8606.99000	Other		A
86.07	Parts of railway or tramway locomotives or rolling-stock		
	Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11000	Driving bogies and bissel-bogies		A
8607.12000	Other bogies and bissel-bogies		A
8607.19000	Other, including parts		A
	Brakes and parts thereof:		
8607.21000	Air brakes and parts thereof		A
8607.29000	Other		A
8607.30000	Hooks and other coupling devices, buffers, and parts thereof		A
	Other:		
8607.91000	Of locomotives		A
8607.99000	Other		A
86.08			
8608.00000	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		A
86.09			
8609.00000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		A
87.01	Tractors (other than tractors of heading 87.09)		
8701.10000	Single axle tractors		A
	Road tractors for semi-trailers:		
8701.21000	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		A
8701.22000	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		A
8701.23000	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		A
8701.24000	With only electric motor for propulsion		A
8701.29000	Other		A

8701.30000	Track-laying tractors		A
	Other:		
8701.91	Not exceeding 18 kW		
870191.010	- For agricultural purpose		A
870191.090	- Other		A
8701.92	Exceeding 18 kW but not exceeding 37 kW		
870192.010	- For agricultural purpose		A
870192.090	- Other		A
8701.93	Exceeding 37 kW but not exceeding 75 kW		
	- For agricultural purpose		
870193.011	-- Not exceeding 52 kW		A
870193.012	-- Exceeding 52 kW		A
870193.090	- Other		A
8701.94	Exceeding 75 kW but not exceeding 130 kW		
870194.010	- For agricultural purpose		A
870194.090	- Other		A
8701.95	Exceeding 130 kW		
870195.010	- For agricultural purpose		A
870195.090	- Other		A
87.02	Motor vehicles for the transport of ten or more persons, including the driver		
8702.10000	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		A
8702.20000	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		A
8702.30000	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		A
8702.40000	With only electric motor for propulsion		A
8702.90000	Other		A
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars		
8703.10000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles		A
	Other vehicles, with only spark-ignition internal combustion piston engine:		
8703.21000	Of a cylinder capacity not exceeding 1,000 cc		A
8703.22000	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		A

8703.23000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		A
8703.24000	Of a cylinder capacity exceeding 3,000 cc		A
	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31000	Of a cylinder capacity not exceeding 1,500 cc		A
8703.32000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		A
8703.33000	Of a cylinder capacity exceeding 2,500 cc		A
8703.40000	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		A
8703.50000	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		A
8703.60000	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		A
8703.70000	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		A
8703.80	Other vehicles, with only electric motor for propulsion		
870380.010	- Used		A
870380.090	- Other		A
8703.90000	Other		A
87.04	Motor vehicles for the transport of goods		
8704.10000	Dumpers designed for off-highway use		A
	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21000	g.v.w. not exceeding 5 tonnes		A
8704.22000	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		A
8704.23000	g.v.w. exceeding 20 tonnes		A
	Other, with only spark-ignition internal combustion piston engine:		
8704.31000	g.v.w. not exceeding 5 tonnes		A
8704.32000	g.v.w. exceeding 5 tonnes		A
	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41000	g.v.w. not exceeding 5 tonnes		A
8704.42000	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		A
8704.43000	g.v.w. exceeding 20 tonnes		A
	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		

8704.51000	g.v.w. not exceeding 5 tonnes		A
8704.52000	g.v.w. exceeding 5 tonnes		A
8704.60000	Other with only electric motor for propulsion		A
8704.90000	Other		A
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
8705.10000	Crane lorries		A
8705.20000	Mobile drilling derricks		A
8705.30000	Fire fighting vehicles		A
8705.40000	Concrete-mixer lorries		A
8705.90000	Other		A
87.06			
8706.00000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05		A
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05		
8707.10000	For the vehicles of heading 87.03		A
8707.90000	Other		A
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05		
8708.10000	Bumpers and parts thereof		A
	Other parts and accessories of bodies (including cabs):		
8708.21000	Safety seat belts		A
8708.22000	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter		A
8708.29000	Other		A
8708.30	Brakes and servo-brakes; parts thereof		
870830.010	- Mounted brake linings		A
870830.090	- Other		A
8708.40000	Gear boxes and parts thereof		A
8708.50000	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		A
8708.70	Road wheels and parts and accessories thereof		
870870.010	- For tractors of heading 87.01		A
870870.090	- Other		A
8708.80000	Suspension systems and parts thereof (including shock-absorbers)		A

	Other parts and accessories:		
8708.91000	Radiators and parts thereof		A
8708.92000	Silencers (mufflers) and exhaust pipes; parts thereof		A
8708.93000	Clutches and parts thereof		A
8708.94000	Steering wheels, steering columns and steering boxes; parts thereof		A
8708.95000	Safety airbags with inflater system; parts thereof		A
8708.99	Other		
870899.010	- For tractors of heading 87.01		A
870899.090	- Other		A
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		
	Vehicles:		
8709.11000	Electrical		A
8709.19000	Other		A
8709.90000	Parts		A
87.10			
8710.00000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		A
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711.10000	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc		A
8711.20	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
871120.010	- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc		A
871120.090	- Other		A
8711.30000	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		A
8711.40000	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		A
8711.50000	With internal combustion piston engine of a cylinder capacity exceeding 800 cc		A
8711.60000	With electric motor for propulsion		A
8711.90000	Other		A
87.12			
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised		
871200.100	- With cantilever type caliper brakes		A
	- Other		

	-- Of a nominal wheel diameter not exceeding 24 (60.96 cm)		
871200.211	--- Of a brake lever dimension exceeding 85 mm		A
	--- Other		
871200.218	---- Of a nominal wheel diameter of 12 (30.48 cm) or more but not exceeding 16 (40.64 cm)		A
871200.219	---- Other		A
	-- Of a nominal wheel diameter exceeding 24 (60.96 cm)		
871200.291	--- Without derailleur (excluding hub gear)		A
871200.299	--- Other		A
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
8713.10000	Not mechanically propelled		A
8713.90000	Other		A
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13		
8714.10000	Of motorcycles (including mopeds)		A
8714.20000	Of carriages for disabled persons		A
	Other:		
8714.91000	Frames and forks, and parts thereof		A
8714.92000	Wheel rims and spokes		A
8714.93000	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		A
8714.94000	Brakes, including coaster braking hubs and hub brakes, and parts thereof		A
8714.95000	Saddles		A
8714.96000	Pedals and crank-gear, and parts thereof		A
8714.99000	Other		A
87.15			
8715.00000	Baby carriages and parts thereof		A
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716.10000	Trailers and semi-trailers of the caravan type, for housing or camping		A
8716.20000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		A
	Other trailers and semi-trailers for the transport of goods:		
8716.31000	Tanker trailers and tanker semi-trailers		A
8716.39000	Other		A
8716.40000	Other trailers and semi-trailers		A

8716.80000	Other vehicles		A
8716.90000	Parts		A
88.01			
8801.00000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		A
88.02	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
	Helicopters:		
8802.11000	Of an unladen weight not exceeding 2,000 kg		A
8802.12000	Of an unladen weight exceeding 2,000 kg		A
8802.20000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		A
8802.30000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		A
8802.40000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		A
8802.60000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		A
88.04			
8804.00000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		A
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
8805.10000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		A
	Ground flying trainers and parts thereof:		
8805.21000	Air combat simulators and parts thereof		A
8805.29000	Other		A
88.06	Unmanned aircraft		
8806.10000	Designed for the carriage of passengers		A
	Other, for remote-controlled flight only:		
8806.21000	With maximum take-off weight not more than 250 g		A
8806.22000	With maximum take-off weight more than 250 g but not more than 7 kg		A
8806.23000	With maximum take-off weight more than 7 kg but not more than 25 kg		A
8806.24000	With maximum take-off weight more than 25 kg but not more than 150 kg		A
8806.29000	Other		A
	Other:		
8806.91000	With maximum take-off weight not more than 250 g		A
8806.92000	With maximum take-off weight more than 250 g but not more than 7 kg		A

8806.93000	With maximum take-off weight more than 7 kg but not more than 25 kg		A
8806.94000	With maximum take-off weight more than 25 kg but not more than 150 kg		A
8806.99000	Other		A
88.07	Parts of goods of heading 88.01, 88.02 or 88.06		
8807.10	Propellers and rotors and parts thereof		
880710.010	- Propellers for aeroplanes		A
880710.020	- Rotors and rotor blades for helicopters		A
880710.090	- Other		A
8807.20000	Under-carriages and parts thereof		A
8807.30000	Other parts of aeroplanes, helicopters or unmanned aircraft		A
8807.90000	Other		A
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901.10000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		A
8901.20000	Tankers		A
8901.30000	Refrigerated vessels, other than those of subheading 8901.20		A
8901.90000	Other vessels for the transport of goods and other vessels for the transport of both persons and goods		A
89.02			
8902.00000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		A
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes		
	Inflatable (including rigid hull inflatable) boats:		
8903.11000	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		A
8903.12000	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg		A
8903.19000	Other		A
	Sailboats, other than inflatable, with or without auxiliary motor:		
8903.21000	Of a length not exceeding 7.5 m		A
8903.22000	Of a length exceeding 7.5 m but not exceeding 24 m		A
8903.23000	Of a length exceeding 24 m		A
	Motorboats, other than inflatable, not including outboard motorboats:		
8903.31000	Of a length not exceeding 7.5 m		A
8903.32000	Of a length exceeding 7.5 m but not exceeding 24 m		A
8903.33000	Of a length exceeding 24 m		A

	Other:		
8903.93000	Of a length not exceeding 7.5 m		A
8903.99000	Other		A
89.04			
8904.00000	Tugs and pusher craft		A
89.05	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		
8905.10000	Dredgers		A
8905.20000	Floating or submersible drilling or production platforms		A
8905.90000	Other		A
89.06	Other vessels, including warships and lifeboats other than rowing boats		
8906.10000	Warships		A
8906.90	Other		
890690.010	- Of a gross tonnage of less than 100 tons		A
890690.090	- Other		A
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8907.10000	Inflatable rafts		A
8907.90000	Other		A
89.08			
8908.00000	Vessels and other floating structures for breaking up		A
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked		
9001.10	Optical fibres, optical fibre bundles and cables		
900110.010	- Of glass		A
900110.090	- Other		A
9001.20000	Sheets and plates of polarising material		A
9001.30000	Contact lenses		A
9001.40000	Spectacle lenses of glass		A
9001.50000	Spectacle lenses of other materials		A
9001.90000	Other		A

90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		
	Objective lenses:		
9002.11	For cameras, projectors or photographic enlargers or reducers		
900211.010	- For cameras		A
900211.090	- Other		A
9002.19000	Other		A
9002.20000	Filters		A
9002.90000	Other		A
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof		
	Frames and mountings:		
9003.11000	Of plastics		A
9003.19	Of other materials		
900319.010	1 Of metal		A
900319.020	2 Other		A
9003.90000	Parts		A
90.04	Spectacles, goggles and the like, corrective, protective or other		
9004.10000	Sunglasses		A
9004.90000	Other		A
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005.10000	Binoculars		A
9005.80000	Other instruments		A
9005.90000	Parts and accessories (including mountings)		A
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39		
9006.30000	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		A
9006.40000	Instant print cameras		A
	Other cameras:		
9006.53	For roll film of a width of 35 mm		
900653.100	- Without a function of exchanging film		A

900653.900	- Other		A
9006.59000	Other		A
	Photographic flashlight apparatus and flashbulbs:		
9006.61000	Discharge lamp (“electronic”) flashlight apparatus		A
9006.69000	Other		A
	Parts and accessories:		
9006.91000	For cameras		A
9006.99000	Other		A
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
9007.10000	Cameras		A
9007.20000	Projectors		A
	Parts and accessories:		
9007.91000	For cameras		A
9007.92000	For projectors		A
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
9008.50000	Projectors, enlargers and reducers		A
9008.90000	Parts and accessories		A
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens		
9010.10000	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		A
9010.50000	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		A
9010.60000	Projection screens		A
9010.90000	Parts and accessories		A
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011.10000	Stereoscopic microscopes		A
9011.20000	Other microscopes, for photomicrography, cinephotomicrography or microprojection		A
9011.80000	Other microscopes		A
9011.90000	Parts and accessories		A
90.12	Microscopes other than optical microscopes; diffraction apparatus		
9012.10000	Microscopes other than optical microscopes; diffraction apparatus		A
9012.90000	Parts and accessories		A

90.13	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter		
9013.10000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		A
9013.20000	Lasers, other than laser diodes		A
9013.80000	Other devices, appliances and instruments		A
9013.90000	Parts and accessories		A
90.14	Direction finding compasses; other navigational instruments and appliances		
9014.10000	Direction finding compasses		A
9014.20000	Instruments and appliances for aeronautical or space navigation (other than compasses)		A
9014.80000	Other instruments and appliances		A
9014.90000	Parts and accessories		A
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015.10000	Rangefinders		A
9015.20000	Theodolites and tachymeters (tacheometers)		A
9015.30000	Levels		A
9015.40000	Photogrammetrical surveying instruments and appliances		A
9015.80000	Other instruments and appliances		A
9015.90	Parts and accessories		
901590.010	- Of electrical instruments and appliances		A
901590.090	- Other		A
90.16			
9016.00000	Balances of a sensitivity of 5 cg or better, with or without weights		A
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter		
9017.10000	Drafting tables and machines, whether or not automatic		A
9017.20000	Other drawing, marking-out or mathematical calculating instruments		A
9017.30	Micrometers, callipers and gauges		
901730.010	- Of electrical type		A
901730.090	- Other		A
9017.80000	Other instruments		A

9017.90000	Parts and accessories		A
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments		
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11000	Electro-cardiographs		A
9018.12000	Ultrasonic scanning apparatus		A
9018.13000	Magnetic resonance imaging apparatus		A
9018.14000	Scintigraphic apparatus		A
9018.19	Other		
901819.010	- Ultrasonic diagnostic equipment		A
901819.090	- Other		A
9018.20000	Ultra-violet or infra-red ray apparatus		A
	Syringes, needles, catheters, cannulae and the like:		
9018.31000	Syringes, with or without needles		A
9018.32000	Tubular metal needles and needles for sutures		A
9018.39	Other		
901839.010	- For dental use		A
	- Other		
901839.021	-- For surgical use		A
901839.029	-- Other		A
	Other instruments and appliances, used in dental sciences:		
9018.41000	Dental drill engines, whether or not combined on a single base with other dental equipment		A
9018.49	Other		
901849.010	- Dentists' chairs		A
901849.020	- Other electro-dental apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		A
901849.090	- Other		A
9018.50	Other ophthalmic instruments and appliances		
901850.010	- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		A
901850.090	- Other		A
9018.90	Other instruments and appliances		
901890.010	- Surgical instruments and appliances (except electro-medical apparatus (excluding apparatus merely driven by electric motor), forceps, knives, scissors and other hand-held instruments and parts and accessories thereof)		A

	- Other		
	-- For medical or surgical use		
	--- For surgical use		
901890.021	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		A
901890.022	---- Other		A
	--- Other		
901890.023	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		A
901890.024	---- Other		A
901890.029	-- Other		A
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019.10000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		A
9019.20000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		A
90.20			
9020.00000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		A
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
9021.10000	Orthopaedic or fracture appliances		A
	Artificial teeth and dental fittings:		
9021.21	Artificial teeth		
902121.010	- Factitious teeth		A
902121.090	- Other		A
9021.29000	Other		A
	Other artificial parts of the body:		
9021.31000	Artificial joints		A
9021.39000	Other		A
9021.40000	Hearing aids, excluding parts and accessories		A
9021.50000	Pacemakers for stimulating heart muscles, excluding parts and accessories		A
9021.90000	Other		A
90.22	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		

	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12000	Computed tomography apparatus		A
9022.13000	Other, for dental uses		A
9022.14	Other, for medical, surgical or veterinary uses		
902214.010	- For medical or surgical use		A
902214.090	- For veterinary use		A
9022.19000	For other uses		A
	Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21000	For medical, surgical, dental or veterinary uses		A
9022.29000	For other uses		A
9022.30	X-ray tubes		
902230.010	- For medical, surgical or dental use		A
902230.090	- Other		A
9022.90	Other, including parts and accessories		
902290.010	- Parts and accessories of apparatus based on the use of alpha, beta or gamma radiations		A
	- Other		
902290.021	-- For medical, surgical or dental use		A
902290.029	-- Other		A
90.23			
9023.00000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		A
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024.10000	Machines and appliances for testing metals		A
9024.80000	Other machines and appliances		A
9024.90000	Parts and accessories		A
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
	Thermometers and pyrometers, not combined with other instruments:		
9025.11000	Liquid-filled, for direct reading		A
9025.19	Other		

902519.010	- Of electrical type		A
902519.090	- Other		A
9025.80000	Other instruments		A
9025.90000	Parts and accessories		A
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32		
9026.10000	For measuring or checking the flow or level of liquids		A
9026.20	For measuring or checking pressure		
902620.010	- Of electrical type		A
902620.090	- Other		A
9026.80000	Other instruments or apparatus		A
9026.90000	Parts and accessories		A
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		
9027.10000	Gas or smoke analysis apparatus		A
9027.20000	Chromatographs and electrophoresis instruments		A
9027.30000	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		A
9027.50000	Other instruments and apparatus using optical radiations (UV, visible, IR)		A
	Other instruments and apparatus:		
9027.81000	Mass spectrometers		A
9027.89	Other		
902789.010	- Instruments and apparatus for analysis		A
902789.090	- Other		A
9027.90	Microtomes; parts and accessories		
902790.010	- Parts and accessories of electrical instruments and apparatus		A
902790.090	- Other		A
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028.10000	Gas meters		A
9028.20000	Liquid meters		A
9028.30000	Electricity meters		A
9028.90000	Parts and accessories		A

90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes		
9029.10000	Revolution counters, production counters, taximeters, mileometers, pedometers and the like		A
9029.20	Speed indicators and tachometers; stroboscopes		
902920.010	- Of electrical type		A
902920.090	- Other		A
9029.90000	Parts and accessories		A
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		
9030.10000	Instruments and apparatus for measuring or detecting ionising radiations		A
9030.20000	Oscilloscopes and oscillographs		A
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):		
9030.31000	Multimeters without a recording device		A
9030.32000	Multimeters with a recording device		A
9030.33	Other, without a recording device		
903033.010	- Voltmeters and ammeters		A
903033.090	- Other		A
9030.39000	Other, with a recording device		A
9030.40000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		A
	Other instruments and apparatus:		
9030.82	For measuring or checking semiconductor wafers or devices (including integrated circuits)		
903082.010	- Character measuring testers		A
903082.090	- Other		A
9030.84000	Other, with a recording device		A
9030.89	Other		
903089.091	- Spectrum analyzers		A
903089.099	- Other		A
9030.90000	Parts and accessories		A
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors		
9031.10000	Machines for balancing mechanical parts		A

9031.20000	Test benches		A
	Other optical instruments and appliances:		
9031.41000	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)		A
9031.49000	Other		A
9031.80	Other instruments, appliances and machines		
	- Of electrical type		
903180.011	-- Automatic measuring instruments		A
903180.013	-- Vibration measuring and testing apparatus		A
903180.019	-- Other		A
903180.090	- Other		A
9031.90	Parts and accessories		
903190.010	- Of electrical instruments and apparatus		A
903190.090	- Other		A
90.32	Automatic regulating or controlling instruments and apparatus		
9032.10	Thermostats		
903210.010	- Of electrical type		A
903210.090	- Other		A
9032.20000	Manostats		A
	Other instruments and apparatus:		
9032.81000	Hydraulic or pneumatic		A
9032.89	Other		
903289.010	- Of electrical type		A
903289.090	- Other		A
9032.90000	Parts and accessories		A
90.33			
9033.00000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		A
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11000	With mechanical display only		A
9101.19000	Other		A

	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21000	With automatic winding		A
9101.29000	Other		A
	Other:		
9101.91000	Electrically operated		A
9101.99000	Other		A
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11000	With mechanical display only		A
9102.12000	With opto-electronic display only		A
9102.19000	Other		A
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21000	With automatic winding		A
9102.29000	Other		A
	Other:		
9102.91000	Electrically operated		A
9102.99000	Other		A
91.03	Clocks with watch movements, excluding clocks of heading 91.04		
9103.10000	Electrically operated		A
9103.90000	Other		A
91.04			
9104.00000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		A
91.05	Other clocks		
	Alarm clocks:		
9105.11000	Electrically operated		A
9105.19000	Other		A
	Wall clocks:		
9105.21000	Electrically operated		A
9105.29000	Other		A
	Other:		
9105.91000	Electrically operated		A

9105.99000	Other		A
91.06	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)		
9106.10000	Time-registers; time-recorders		A
9106.90000	Other		A
91.07			
9107.00000	Time switches with clock or watch movement or with synchronous motor		A
91.08	Watch movements, complete and assembled		
	Electrically operated:		
9108.11000	With mechanical display only or with a device to which a mechanical display can be incorporated		A
9108.12000	With opto-electronic display only		A
9108.19000	Other		A
9108.20000	With automatic winding		A
9108.90000	Other		A
91.09	Clock movements, complete and assembled		
9109.10000	Electrically operated		A
9109.90000	Other		A
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
	Of watches:		
9110.11000	Complete movements, unassembled or partly assembled (movement sets)		A
9110.12000	Incomplete movements, assembled		A
9110.19000	Rough movements		A
9110.90000	Other		A
91.11	Watch cases and parts thereof		
9111.10000	Cases of precious metal or of metal clad with precious metal		A
9111.20000	Cases of base metal, whether or not gold- or silver-plated		A
9111.80000	Other cases		A
9111.90000	Parts		A
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof		
9112.20000	Cases		A
9112.90000	Parts		A

91.13	Watch straps, watch bands and watch bracelets, and parts thereof		
9113.10000	Of precious metal or of metal clad with precious metal		A
9113.20	Of base metal, whether or not gold- or silver-plated		
911320.010	- Plated with precious metal		A
911320.020	- Other		A
9113.90	Other		
	1 Of leather or of composition leather		
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		X
911390.190	(2) Other		X
	2 Other		
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly		X
911390.220	(2) Other		A
91.14	Other clock or watch parts		
9114.30000	Dials		A
9114.40000	Plates and bridges		A
9114.90000	Other		A
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201.10000	Upright pianos		A
9201.20000	Grand pianos		A
9201.90000	Other		A
92.02	Other string musical instruments (for example, guitars, violins, harps)		
9202.10000	Played with a bow		A
9202.90	Other		
920290.010	- Guitars		A
920290.090	- Other		A
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs		
9205.10000	Brass-wind instruments		A
9205.90	Other		
920590.010	- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds		A
920590.020	- Accordions and similar instruments		A

920590.030	- Mouth organs		A
920590.090	- Other		A
92.06			
9206.00000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		A
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207.10000	Keyboard instruments, other than accordions		A
9207.90	Other		
920790.010	- Electric guitars		A
920790.090	- Other		A
92.08	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		
9208.10000	Musical boxes		A
9208.90000	Other		A
92.09	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		
9209.30000	Musical instrument strings		A
	Other:		
9209.91000	Parts and accessories for pianos		A
9209.92000	Parts and accessories for the musical instruments of heading 92.02		A
9209.94000	Parts and accessories for the musical instruments of heading 92.07		A
9209.99000	Other		A
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07		
9301.10000	Artillery weapons (for example, guns, howitzers and mortars)		A
9301.20000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		A
9301.90000	Other		A
93.02			
9302.00000	Revolvers and pistols, other than those of heading 93.03 or 93.04		A
93.03	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)		
9303.10000	Muzzle-loading firearms		A
9303.20000	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		A

9303.30000	Other sporting, hunting or target-shooting rifles		A
9303.90000	Other		A
93.04			
9304.00000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07		A
93.05	Parts and accessories of articles of headings 93.01 to 93.04		
9305.10	Of revolvers or pistols		
930510.010	1 Of military ordnance		A
930510.020	2 Other		A
9305.20000	Of shotguns or rifles of heading 93.03		A
	Other:		
9305.91000	Of military weapons of heading 93.01		A
9305.99	Other		
930599.010	1 Of leather or of composition leather		A
930599.090	2 Other		A
93.06	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		
	Shotgun cartridges and parts thereof; air gun pellets:		
9306.21000	Cartridges		A
9306.29000	Other		A
9306.30	Other cartridges and parts thereof		
930630.100	1 Cartridges for riveting or similar tools or for captive bolt humane killers and parts thereof		A
930630.200	2 For hunting or sporting		A
930630.900	3 Other		A
9306.90000	Other		A
93.07			
9307.00000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		A
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof		
9401.10000	Seats of a kind used for aircraft		A
9401.20000	Seats of a kind used for motor vehicles		A
	Swivel seats with variable height adjustment:		
9401.31	Of wood		

940131.010	1 Covered with leather		A
940131.090	2 Other		A
9401.39	Other		
940139.010	1 Covered with leather		A
940139.090	2 Other		A
	Seats other than garden seats or camping equipment, convertible into beds		
9401.41	Of wood		
940141.010	1 Covered with leather		A
940141.090	2 Other		A
9401.49	Other		
940149.010	1 Covered with leather		A
940149.090	2 Other		A
	Seats of cane, osier, bamboo or similar materials:		
9401.52000	Of bamboo		A
9401.53000	Of rattan		A
9401.59000	Other		A
	Other seats, with wooden frames:		
9401.61	Upholstered		
940161.010	- Covered with leather		A
940161.020	- Other		A
9401.69000	Other		A
	Other seats, with metal frames:		
9401.71	Upholstered		
940171.010	1 Covered with leather		A
940171.090	2 Other		A
9401.79	Other		
940179.010	1 Covered with leather		A
940179.090	2 Other		A
9401.80	Other seats		
940180.010	1 Covered with leather		A
940180.090	2 Other		A

	Parts:		
9401.91000	Of wood		A
9401.99	Other		
	1 Of leather		
940199.021	- Of a kind use for the motor vehicles		X
940199.029	- Other		X
940199.090	2 Other		A
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		
9402.10000	Dentists', barbers' or similar chairs and parts thereof		A
9402.90000	Other		A
94.03	Other furniture and parts thereof		
9403.10000	Metal furniture of a kind used in offices		A
9403.20000	Other metal furniture		A
9403.30000	Wooden furniture of a kind used in offices		A
9403.40000	Wooden furniture of a kind used in the kitchen		A
9403.50000	Wooden furniture of a kind used in the bedroom		A
9403.60	Other wooden furniture		
940360.010	- Shelved furniture (excluding cupboards and bookcases), designed to be hung, to be fixed to the wall or to stand one on the other		A
	- Other		
940360.110	-- Buddhist altar		A
940360.190	-- Other		A
9403.70000	Furniture of plastics		A
	Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.82000	Of bamboo		A
9403.83000	Of rattan		A
9403.89000	Other		A
	Parts:		
9403.91000	Of wood		A
9403.99	Other		
940399.010	- Of metal		A

940399.090	- Other		A
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
9404.10000	Mattress supports		A
	Mattresses:		
9404.21000	Of cellular rubber or plastics, whether or not covered	3.8%	B10
9404.29000	Of other materials	3.8%	B10
9404.30000	Sleeping bags		A
9404.40	Quilts, bedspreads, eiderdowns and duvets (comforters)		
940440.010	- Eiderdowns, stuffed with feather or down	3.8%	B10
940440.020	- Stuffed solely with man-made fibres	3.8%	B10
940440.090	- Other	3.8%	B10
9404.90000	Other	3.8%	B10
94.05	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.11000	Designed for use solely with light-emitting diode (LED) light sources		A
9405.19000	Other		A
	Electric table, desk, bedside or floor-standing lamps:		
9405.21000	Designed for use solely with light-emitting diode (LED) light sources		A
9405.29000	Other		A
	Lighting strings of a kind used for Christmas trees:		
9405.31000	Designed for use solely with light-emitting diode (LED) light sources		A
9405.39000	Other		A
	Other electric lamps and lighting fittings:		
9405.41000	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources		A
9405.42000	Other, designed for use solely with light-emitting diode (LED) light sources		A
9405.49000	Other		A
9405.50000	Non-electrical luminaires and lighting fittings		A
	Illuminated signs, illuminated name-plates and the like:		
9405.61	Designed for use solely with light-emitting diode (LED) light sources		

940561.010	1 Of glass, of wood, of gut (other than silk-worm gut), of goldbeater's skin, of bladders or tendons		A
940561.090	2 Other		A
9405.69	Other		
940569.010	1 Of glass, of wood, of gut (other than silk-worm gut), of goldbeater's skin, of bladders or tendons		A
940569.090	2 Other		A
	Parts:		
9405.91000	Of glass		A
9405.92000	Of plastics		A
9405.99000	Other		A
94.06	Prefabricated buildings		
9406.10	Of wood		
940610.010	- With floor, having a room or rooms which are not less than 9 m²		A
940610.090	- Other		A
9406.20	Modular building units, of steel		
940620.010	- With floor, having a room or rooms which are not less than 9 m²		A
940620.090	- Other		A
9406.90	Other		
940690.010	- With floor, having a room or rooms which are not less than 9 m²		A
940690.090	- Other		A
95.03			
9503.00000	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		A
95.04	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment		
9504.20000	Articles and accessories for billiards of all kinds		A
9504.30000	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment		A
9504.40000	Playing cards		A
9504.50000	Video game consoles and machines, other than those of subheading 9504.30		A
9504.90	Other		
950490.020	1 Bowling balls		A
950490.010	2 Articles for chess or other table games and parts and accessories thereof		A

950490.090	3 Other		A
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505.10000	Articles for Christmas festivities		A
9505.90000	Other		A
95.06	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		
	Snow-skis and other snow-ski equipment:		
9506.11000	Skis		A
9506.12000	Ski-fastenings (ski-bindings)		A
9506.19000	Other		A
	Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21000	Sailboards		A
9506.29000	Other		A
	Golf clubs and other golf equipment:		
9506.31000	Clubs, complete		A
9506.32000	Balls		A
9506.39000	Other		A
9506.40000	Articles and equipment for table-tennis		A
	Tennis, badminton or similar rackets, whether or not strung:		
9506.51	Lawn-tennis rackets, whether or not strung		
950651.010	- Lawn-tennis rackets, excluding parts and accessories		A
950651.090	- Other		A
9506.59000	Other		A
	Balls, other than golf balls and table-tennis balls:		
9506.61000	Lawn-tennis balls		A
9506.62000	Inflatable		A
9506.69000	Other		A
9506.70000	Ice skates and roller skates, including skating boots with skates attached		A
	Other:		
9506.91000	Articles and equipment for general physical exercise, gymnastics or athletics		A
9506.99000	Other		A

95.07	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		
9507.10	Fishing rods		
950710.010	- Fishing rods, excluding parts and accessories		A
950710.090	- Other		A
9507.20000	Fish-hooks, whether or not snelled		A
9507.30000	Fishing reels		A
9507.90000	Other		A
95.08	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres		
9508.10000	Travelling circuses and travelling menageries		A
	Amusement park rides and water park amusements:		
9508.21000	Roller coasters		A
9508.22000	Carousels, swings and roundabouts		A
9508.23000	Dodge’em cars		A
9508.24000	Motion simulators and moving theatres		A
9508.25000	Water rides		A
9508.26000	Water park amusements		A
9508.29000	Other		A
9508.30000	Fairground amusements		A
9508.40000	Travelling theatres		A
96.01	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)		
9601.10	Worked ivory and articles of ivory		
960110.010	1 Of elephants’ tusks		A
960110.020	2 Other		A
9601.90	Other		
960190.100	1 Worked Bekko and coral, and articles of Bekko or coral		A
960190.900	2 Other		A
96.02			
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin		

960200.010	1 Gelatin capsules		A
960200.090	2 Other		A
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
9603.10000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles		A
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21000	Tooth brushes, including dental-plate brushes		A
9603.29000	Other		A
9603.30000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		A
9603.40000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		A
9603.50000	Other brushes constituting parts of machines, appliances or vehicles		A
9603.90	Other		
960390.030	1 Mechanical floor sweepers		A
960390.010	2 Feather dusters		A
960390.020	3 Prepared knots and tufts for broom or brush making		A
960390.090	4 Other		A
96.04			
9604.00000	Hand sieves and hand riddles		A
96.05			
9605.00000	Travel sets for personal toilet, sewing or shoe or clothes cleaning		X
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		
9606.10000	Press-fasteners, snap-fasteners and press-studs and parts therefor		A
	Buttons:		
9606.21000	Of plastics, not covered with textile material		A
9606.22000	Of base metal, not covered with textile material		A
9606.29	Other		
960629.010	1 Of shells		A
960629.020	2 Other		A
9606.30000	Button moulds and other parts of buttons; button blanks		A
96.07	Slide fasteners and parts thereof		

	Slide fasteners:		
9607.11000	Fitted with chain scoops of base metal		A
9607.19000	Other		A
9607.20000	Parts		A
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09		
9608.10	Ball point pens		
960810.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		A
960810.090	2 Other		A
9608.20000	Felt tipped and other porous-tipped pens and markers		A
9608.30	Fountain pens, stylograph pens and other pens		
960830.100	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		A
960830.200	2 Other		A
9608.40	Propelling or sliding pencils		
960840.010	1 With holders or caps, made of, or combined with precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		A
960840.090	2 Other		A
9608.50000	Sets of articles from two or more of the foregoing subheadings		A
9608.60000	Refills for ball point pens, comprising the ball point and ink-reservoir		A
	Other:		
9608.91000	Pen nibs and nib points		A
9608.99	Other		
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens		A
960899.090	- Other		A
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609.10	Pencils and crayons, with leads encased in a sheath		
960910.010	- With black leads		A
960910.090	- Other		A
9609.20000	Pencil leads, black or coloured		A
9609.90000	Other		A

96.10			
9610.00000	Slates and boards, with writing or drawing surfaces, whether or not framed		A
96.11			
9611.00000	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		A
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		
9612.10000	Ribbons		A
9612.20000	Ink-pads		A
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
9613.10000	Pocket lighters, gas fuelled, non-refillable		A
9613.20	Pocket lighters, gas fuelled, refillable		
961320.010	1 Made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		A
961320.090	2 Other		A
9613.80000	Other lighters		A
9613.90000	Parts		A
96.14			
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
961400.100	1 Pipes and pipe bowls		A
961400.900	2 Other		A
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof		
	Combs, hair-slides and the like:		
9615.11000	Of hard rubber or plastics		A
9615.19000	Other		A
9615.90	Other		
961590.010	1 Of wood		A
961590.030	2 Of iron or steel		A
961590.070	3 Of aluminium, of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		A
961590.050	4 Of other base metal, excluding those plated with precious metal		A
961590.060	5 Other		A

96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
9616.10000	Scent sprays and similar toilet sprays, and mounts and heads therefor		A
9616.20000	Powder-puffs and pads for the application of cosmetics or toilet preparations		A
96.17			
9617.00000	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners		A
96.18			
9618.00000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing		A
96.19			
9619.00000	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material		A
96.20			
9620.00000	Monopods, bipods, tripods and similar articles		A
97.01	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, mosaics and similar decorative plaques		
	Of an age exceeding 100 years:		
9701.21000	Paintings, drawings and pastels		A
9701.22000	Mosaics		A
9701.29000	Other		A
	Other:		
9701.91000	Paintings, drawings and pastels		A
9701.92000	Mosaics		A
9701.99000	Other		A
97.02	Original engravings, prints and lithographs		
9702.10000	Of an age exceeding 100 years		A
9702.90000	Other		A
97.03	Original sculpture and statuary, in any material		
9703.10000	Of an age exceeding 100 years		A
9703.90000	Other		A
97.04			
9704.00000	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		A

97.05	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest		
9705.10000	Collections and collectors' pieces of archaeological, ethnographic or historical interest		A
	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		
9705.21000	Human specimens and parts thereof		A
9705.22000	Extinct or endangered species and parts thereof		A
9705.29000	Other		A
	Collections and collectors' pieces of numismatic interest:		
9705.31000	Of an age exceeding 100 years		A
9705.39000	Other		A
97.06	Antiques of an age exceeding 100 years		
9706.10000	Of an age exceeding 250 years		A
9706.90000	Other		A

Annex 2
referred to in Chapter 3

Product Specific Rules

Part 1
General Notes

1. This Annex sets out the general rules for the applicable requirements provided for in subparagraph (c) of Article 3.2.

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

(a) the product specific rule, or specific set of rules, that applies to a particular Chapter, heading or subheading is set out immediately adjacent to the Chapter, heading or subheading;

(b) where the specific set of rules provides for more than one rule to be selectively applied, the order of the description of the rules does not indicate priority of application;

(c) reference to weight in this Annex means dry weight unless otherwise specified in the Harmonized System;

(d) the following definitions apply:

(i) "QVC40" or "QVC30" respectively means that the good has a qualifying value content, calculated using the formula set out in paragraph 1 of Article 3.4, of not less than 40 percent or 30 percent, and the last process of production has been performed in a Party;

(ii) "CC" denotes a change to the Chapter, heading or subheading from any other Chapter. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level (i.e. a change in Chapter) of the HS;

(iii) "CTH" denotes a change to the Chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in heading) of the HS;

(iv) "CTSH" denotes a change to the Chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level (i.e. a change in subheading) of the HS; and

(v) "CR" means the chemical reaction rule. Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. A "chemical reaction" is a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. 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 crystallization;

(e) this Annex is based on the Harmonized System as amended on January 1, 2022; and

(f) specific percentage referred to in Article 3.6, which relates to the total value or the total weight of non-originating materials used in the production of a good that do not undergo an applicable change in tariff classification, is as follows:

(i) in the case of a good classified under Chapters 1 through 49 and 64 through 97 of the HS, 10 percent in value of the good; and

(ii) in the case of a good classified under Chapters 50 through 63 of the HS, 10 percent by weight of the good.

Note 1: The term "value of non-originating materials" means the value determined in accordance with paragraph 3 of Article 3.4.

Note 2: The term "value of the good" means the free-on-board value of the good referred to in paragraph 1 of Article 3.4 or the value set out in paragraph 2 of that Article.

Part 2

Product Specific Rules

Tariff Item Number		Product Specific Rules
Section I		
Chapter 1		CC
Chapter 2		CC except from Chapter 1
Chapter 3		CC
Chapter 4	04.01 – 04.06	CC except from heading 19.01
	04.07 – 04.10	CC
Chapter 5		CC
Section II		
Chapter 6		CC
Chapter 7		CC
Chapter 8		CC
Chapter 9	09.01	CTSH
	09.02 – 09.10	CC
Chapter 10		CC
Chapter 11	11.01	CC
	11.02 – 11.04	CC except from Chapter 10
	1105.10 – 1106.20	CC except from Chapter 7
	1106.30	CC except from Chapter 8
	1107.10 – 1108.12	CC except from Chapter 10
	1108.13 – 1108.14	CC except from Chapter 7
	1108.19	CC except from Chapter 7 or 10
	1108.20	CC except from Chapter 7
	11.09	CC except from Chapter 10
Chapter 12		CC
Chapter 13		CC
Chapter 14		CC
Section III		
Chapter 15	15.01 – 15.06	CC
	15.07 – 15.08	CC except from Chapter 12
	15.09 – 15.10	CC except from Chapter 7
	1511.10 – 1515.19	CC except from Chapter 12
	1515.21 – 1515.29	CC except from Chapter 10
	1515.30 – 1515.50	CC except from Chapter 12
	1515.60	CC

Tariff Item Number		Product Specific Rules
	1515.90	CC except from Chapter 10 or 12
	15.16 – 15.22	CC
Section IV		
Chapter 16	16.01 – 16.03	CC
	1604.11 – 1604.16	CC except from Chapter 3
	1604.17 – 1605.51	CC
	1605.52 – 1605.54	CC except from Chapter 3
	1605.55 – 1605.69	CC
Chapter 17	17.01 – 17.03	CC
	17.04	CTH
Chapter 18		CTH
Chapter 19	19.01 – 19.04	CC
	1905.10 – 1905.40	CTH or QVC30
	1905.90	CC except from heading 07.01, subheading 0710.10, 0712.90 or heading 11.05
Chapter 20	20.01 – 20.03	CC
	2004.10	CC except from heading 07.01, subheading 0710.10, 0712.90 or heading 11.05
	2004.90 – 2005.10	CC
	2005.20	CC except from heading 07.01, subheading 0710.10, 0712.90 or heading 11.05
	2005.40 – 2009.90	CC
Chapter 21	21.01 – 21.02	CC
	21.03 – 21.04	CTH
	21.05 – 21.06	CC
Chapter 22	22.01 – 22.07	CC
	2208.20 – 2208.70	CTH except from heading 22.07 or QVC40
	2208.90 – 2209.00	CC
Chapter 23		CTH
Chapter 24		CC
Section V		
Chapter 25	25.01	CC
	2502.00 – 2518.10	CTH or QVC40

Tariff Item Number		Product Specific Rules
	2518.20	CTSH or QVC40
	2519.10 – 2522.10	CTH or QVC40
	2522.20	CTSH or QVC40
	2522.30	CTH or QVC40
	2523.10	CTH
	2523.21 – 2523.90	CTSH
	2524.10 – 2525.20	CTH or QVC40
	2525.30	CTSH
	25.26 – 25.30	CTH or QVC40
Chapter 26	26.01 – 26.17	CTH or QVC40
	26.18 – 26.21	CTH
Chapter 27	2701.11 – 2701.19	CTH or QVC40
	2701.20	CTSH or QVC40
	2702.10 – 2710.20	CTH or QVC40
	2710.91 – 2710.99	CTH
	27.11 – 27.15	CTH or QVC40
Section VI		
Chapter 28	28.01	CTSH or QVC40
	28.02 – 28.03	CTH or QVC40
	28.04 – 28.06	CTSH or QVC40
	28.07 – 28.08	CTH or QVC40
	28.09	CTSH or QVC40
	28.10	CTH or QVC40
	28.11 – 28.13	CTSH or QVC40
	28.14	CTSH or QVC30
	28.15 – 28.16	CTSH or QVC40
	28.17	CTH or QVC40
	28.18 – 28.21	CTSH or QVC40
	28.22 – 28.23	CTH or QVC40
	28.24 – 28.46	CTSH or QVC40
	28.47	CTH or QVC40
	28.49	CTSH or QVC40
	28.50	CTH or QVC40
	28.52	CTSH or QVC40
	28.53	CTH or QVC40
Chapter 29	2901.10 – 2905.42	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	2905.43 – 2905.45	CC
	2905.49 – 2905.59	CTSH or QVC40
	2906.11	CC
	2906.12 – 2910.90	CTSH or QVC40
	29.11	CTH or QVC40
	29.12	CTSH or QVC40
	29.13	CTH or QVC40
	2914.11 – 2918.13	CTSH or QVC40
	2918.14 – 2918.15	CC
	2918.16 – 2923.10	CTSH or QVC40
	2923.20	CTH
	2923.30 – 2924.25	CTSH or QVC40
	2924.29	CTH
	29.25 – 29.26	CTSH or QVC40
	29.27 – 29.28	CTH or QVC40
	29.29 – 29.34	CTSH or QVC40
	29.35	CTH or QVC40
	29.36 – 29.39	CTSH or QVC40
	29.40	CTH
	29.41	CTSH or QVC40
	29.42	CTH or QVC40
Chapter 30	3001.20 – 3006.91	CTSH or QVC40
	3006.92	CTSH
	3006.93	CTSH, QVC40 or CR
Chapter 31	31.01	CTH or QVC40
	31.02 – 31.05	CTSH or QVC40
Chapter 32	3201.10 – 3201.20	CTSH or QVC40
	3201.90	CTH
	32.02	CTSH or QVC40
	32.03	CTH or QVC40
	32.04	CTSH or QVC40
	32.05	CTH or QVC40
	32.06 – 32.09	CTSH or QVC40
	32.10 – 32.11	CTH or QVC40
	32.12 – 32.15	CTSH or QVC40
Chapter 33	33.01	CTH

Tariff Item Number		Product Specific Rules
	33.02 – 33.07	CTH or QVC40
Chapter 34	3401.11 – 3402.50	CTSH or QVC40
	3402.90	CTSH, QVC40 or CR
	34.03 – 34.05	CTSH or QVC40
	34.06 – 34.07	CTH or QVC40
Chapter 35	35.01 – 35.02	CC
	35.03 – 35.04	CTH
	35.05	CC
	35.06 – 35.07	CTSH or QVC40
Chapter 36	36.01 – 36.03	CTH or QVC40
	36.04	CTSH or QVC40
	36.05	CTH or QVC40
	36.06	CTSH or QVC40
Chapter 37	37.01 – 37.03	CTSH or QVC40
	37.04 – 37.05	CTH or QVC40
	37.06 – 37.07	CTSH or QVC40
Chapter 38	38.01	CTSH or QVC40
	3802.10	CTH
	3802.90	CTSH or QVC40
	38.03 – 38.04	CTH or QVC40
	3805.10	CTSH or QVC40
	3805.90	CTSH
	3806.10 – 3806.20	CTSH or QVC40
	3806.30	CTSH
	3806.90	CTSH or QVC40
	38.07	CTH or QVC40
	38.08	CTSH or QVC40
	3809.10	CTH
	3809.91 – 3812.39	CTSH or QVC40
	38.13 – 38.14	CTH or QVC40
	38.15	CTSH or QVC40
	38.16 – 38.21	CTH or QVC40
	38.22	CTSH or QVC40
	38.23	CTH
	3824.10 – 3824.50	CTSH or QVC40
	3824.60	CTH

Tariff Item Number		Product Specific Rules
	3824.81 – 3824.83	CTSH or QVC40
	3824.84 – 3824.99	CTSH, QVC40 or CR
	38.25	CTH
	38.26	CTH or QVC40
	38.27	CTSH or QVC40
Section VII		
Chapter 39	39.01 – 39.09	CTSH or QVC40
	39.10	CTH, QVC40 or CR
	39.11 – 39.13	CTSH or QVC40
	39.14	CTH or QVC40
	3915.10 – 3926.40	CTSH or QVC40
	3926.90	CTSH or QVC30
Chapter 40	40.01 – 40.11	CTH or QVC40
	4012.11 – 4012.19	CTSH or QVC40
	4012.20	CTH or QVC40
	4012.90	CTSH or QVC40
	40.13 – 40.17	CTH or QVC40
Section VIII		
Chapter 41		CC
Chapter 42		CC
Chapter 43		CC
Section IX		
Chapter 44		CTH
Chapter 45		CTH or QVC40
Chapter 46	46.01	CC
	4602.11 – 4602.12	CTH or QVC30
	4602.19	CTH except from heading 14.01 or 46.01
	4602.90	CTH or QVC30
Section X		
Chapter 47	47.01 – 47.06	CTH or QVC40
	47.07	CTH
Chapter 48		CTH or QVC40
Chapter 49		CTH or QVC40
Section XI		
Chapter 50	50.01 – 50.03	CC
	50.04 – 50.06	CTH

Tariff Item Number		Product Specific Rules
	50.07	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 51	51.01 – 51.03	CC
	51.04	CTH
	51.05	CC
	51.06 – 51.08	CTH
	51.09	CTH except from heading 51.06 through 51.08
	51.10	CTH
	51.11 – 51.13	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 52	52.01 – 52.03	CC
	52.04 – 52.06	CTH
	52.07	CTH except from heading 52.05 or 52.06
	52.08 – 52.12	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 53	53.01 – 53.05	CC
	53.06 – 53.08	CTH
	53.09 – 53.11	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 54	54.01 – 54.06	CC
	54.07 – 54.08	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 55	55.01 – 55.07	CC
	55.08 – 55.10	CTH
	55.11	CTH except from heading 55.09 or 55.10
	55.12 – 55.16	CTH, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties

Tariff Item Number		Product Specific Rules
Chapter 56	5601.21 – 5608.11	CC
	5608.19 – 5609.00	CTH
Chapter 57		CC
Chapter 58		CC
Chapter 59		CC
Chapter 60		CC, or no required change in tariff classification, provided that the good is dyed or printed entirely in a Party or the Parties
Chapter 61		CC
Chapter 62		CC
Chapter 63	6301.10 – 6306.19	CC
	6306.22 – 6306.30	CC or QVC40
	6306.40 – 6307.10	CC
	6307.20	CC or QVC40
	6307.90 – 6310.90	CC
Section XII		
Chapter 64		CC
Chapter 65	65.01 – 65.02	CC
	65.04	CTH
	65.05	CTH or QVC30
	65.06 – 65.07	CTH
Chapter 66		CTH or QVC40
Chapter 67		CTH or QVC40
Section XIII		
Chapter 68		CTH or QVC40
Chapter 69		CTH or QVC40
Chapter 70	70.01 – 70.17	CTH or QVC40
	7018.10	CC
	7018.20	CTH or QVC40
	7018.90	CC
	70.19 – 70.20	CTH or QVC40
Section XIV		
Chapter 71	71.01	CC
	71.02 – 71.06	CTSH or QVC40
	71.07	CTH or QVC40
	71.08	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	71.09 – 71.11	CTH or QVC40
	71.12	CTH
	71.13	CTH except from heading 71.14 through 71.18
	71.14	CTH except from heading 71.13 or 71.15 through 71.18
	71.15	CTH except from heading 71.13, 71.14 or 71.16 through 71.18
	71.16	CTH except from heading 71.13 through 71.15, 71.17 or 71.18, or subheading 7101.22, 7102.39, 7103.91, 7103.99 or 7104.90
	71.17	CTH except from heading 71.13 through 71.16
	71.18	CTH or QVC40
Section XV		
Chapter 72	72.01	CC or QVC40
	72.02 – 72.03	CTH or QVC40
	72.04	CTH
	72.05 – 72.29	CTH or QVC40
Chapter 73	73.01 – 73.14	CTH or QVC40
	73.15	CTSH or QVC40
	73.16 – 73.17	CTH or QVC40
	73.18	CTSH or QVC40
	73.19 – 73.26	CTH or QVC40
Chapter 74	7401.00 – 7403.11	CTH or QVC40
	7403.12 – 7403.29	CTSH or QVC40
	74.04	CTH
	74.05 – 74.08	CTH or QVC40
	7409.11	CTSH or QVC40
	7409.19 – 7409.29	CTH or QVC40
	7409.31 – 7409.90	CTSH or QVC40
	74.10 – 74.19	CTH or QVC40
Chapter 75	75.01 – 75.02	CTSH or QVC40
	75.03	CTH
	75.04	CTH or QVC40
	75.05	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	75.06	CTH or QVC30
	75.07 – 75.08	CTSH or QVC40
Chapter 76	76.01	CTSH or QVC40
	76.02	CTH
	76.03 – 76.16	CTH or QVC40
Chapter 78	78.01	CTH or QVC40
	78.02	CTH
	78.04 – 78.06	CTH or QVC40
Chapter 79	7901.11 – 7901.12	CTH or QVC40
	7901.20	CTSH or QVC40
	79.02	CTH
	79.03 – 79.07	CTH or QVC40
Chapter 80	80.01	CTH or QVC40
	80.02	CTH
	80.03 – 80.07	CTH or QVC40
Chapter 81	8101.10	CTSH or QVC40
	8101.94	CTH or QVC40
	8101.96	CTSH or QVC40
	8101.97	CTSH
	8101.99	CTSH or QVC40
	8102.10 – 8102.94	CTH or QVC40
	8102.95 – 8102.96	CTSH or QVC40
	8102.97	CTSH
	8102.99	CTSH or QVC40
	8103.20	CTH or QVC40
	8103.30	CTSH
	8103.91 – 8104.19	CTH or QVC40
	8104.20	CTSH
	8104.30 – 8105.20	CTH or QVC40
	8105.30	CTSH
	8105.90	CTSH or QVC40
	8106.10 – 8108.20	CTH or QVC40
	8108.30	CTSH
	8108.90 – 8109.29	CTH or QVC40
	8109.31 – 8109.39	CTSH
	8109.91 – 8110.10	CTH or QVC40

Tariff Item Number		Product Specific Rules
	8110.20	CTSH
	8110.90	CTSH or QVC40
	8111.00 – 8112.12	CTH or QVC40
	8112.13	CTSH
	8112.19 – 8112.21	CTH or QVC40
	8112.22	CTSH
	8112.29	CTSH or QVC40
	8112.31	CTH or QVC40
	8112.39	CTSH or QVC40
	8112.41	CTH or QVC40
	8112.49	CTSH or QVC40
	8112.51	CTH or QVC40
	8112.52	CTSH
	8112.59	CTSH or QVC40
	8112.61	CTSH
	8112.69	CTSH or QVC40
	8112.92	CTH or QVC40
	8112.99	CTSH or QVC40
	81.13	CTH or QVC40
Chapter 82		CTH or QVC40
Chapter 83	8301.10	CTH or QVC40
	8301.20	CTSH or QVC40
	8301.30 – 8311.90	CTH or QVC40
Section XVI		
Chapter 84	8401.10 – 8401.30	CTSH or QVC40
	8401.40	CTH or QVC40
	8402.11 – 8402.20	CTSH or QVC40
	8402.90	CTH or QVC40
	8403.10	CTSH or QVC40
	8403.90	CTH or QVC40
	8404.10 – 8404.20	CTSH or QVC40
	8404.90	CTH or QVC40
	8405.10	CTSH or QVC40
	8405.90	CTH or QVC40
	8406.10 – 8406.82	CTSH or QVC40
	8406.90 – 8409.99	CTH or QVC40

Tariff Item Number		Product Specific Rules
	8410.11 – 8410.13	CTSH or QVC40
	8410.90	CTH or QVC40
	8411.11 – 8411.82	CTSH or QVC40
	8411.91 – 8411.99	CTH or QVC40
	8412.10 – 8412.80	CTSH or QVC40
	8412.90	CTH or QVC40
	8413.11 – 8413.91	CTSH or QVC40
	8413.92	CTH or QVC40
	8414.10 – 8414.80	CTSH or QVC40
	8414.90	CTH or QVC40
	8415.10 – 8415.83	CTSH or QVC40
	8415.90	CTH or QVC40
	8416.10 – 8416.30	CTSH or QVC40
	8416.90	CTH or QVC40
	8417.10 – 8417.80	CTSH or QVC40
	8417.90	CTH or QVC40
	8418.10 – 8418.69	CTSH or QVC40
	8418.91 – 8418.99	CTH or QVC40
	8419.11 – 8419.89	CTSH or QVC40
	8419.90	CTH or QVC40
	8420.10	CTSH or QVC40
	8420.91 – 8420.99	CTH or QVC40
	8421.11 – 8421.39	CTSH or QVC40
	8421.91 – 8421.99	CTH or QVC40
	8422.11 – 8422.40	CTSH or QVC40
	8422.90	CTH or QVC40
	8423.10 – 8423.89	CTSH or QVC40
	8423.90	CTH or QVC40
	8424.10 – 8424.89	CTSH or QVC40
	8424.90	CTH or QVC40
	84.25 – 84.30	CTSH or QVC40
	8431.10	CTH or QVC40
	8431.20	CTSH or QVC40
	8431.31 – 8431.49	CTH or QVC40
	8432.10 – 8432.80	CTSH or QVC40
	8432.90	CTH or QVC40

Tariff Item Number		Product Specific Rules
	8433.11 – 8433.60	CTSH or QVC40
	8433.90	CTH or QVC40
	8434.10 – 8434.20	CTSH or QVC40
	8434.90	CTH or QVC40
	8435.10	CTSH or QVC40
	8435.90	CTH or QVC40
	8436.10 – 8436.80	CTSH or QVC40
	8436.91 – 8436.99	CTH or QVC40
	8437.10 – 8437.80	CTSH or QVC40
	8437.90	CTH or QVC40
	8438.10 – 8438.80	CTSH or QVC40
	8438.90	CTH or QVC40
	8439.10 – 8439.30	CTSH or QVC40
	8439.91 – 8439.99	CTH or QVC40
	8440.10	CTSH or QVC40
	8440.90	CTH or QVC40
	8441.10 – 8441.80	CTSH or QVC40
	8441.90	CTH or QVC40
	8442.30	CTSH or QVC40
	8442.40 – 8442.50	CTH or QVC40
	8443.11 – 8443.39	CTSH or QVC40
	8443.91 – 8447.90	CTH or QVC40
	8448.11 – 8448.19	CTSH or QVC40
	8448.20 – 8449.00	CTH or QVC40
	8450.11 – 8450.20	CTSH or QVC40
	8450.90	CTH or QVC40
	8451.10 – 8451.80	CTSH or QVC40
	8451.90	CTH or QVC40
	8452.10 – 8452.30	CTSH or QVC40
	8452.90	CTH or QVC40
	8453.10 – 8453.80	CTSH or QVC40
	8453.90	CTH or QVC40
	8454.10 – 8454.30	CTSH or QVC40
	8454.90	CTH or QVC40
	8455.10 – 8455.30	CTSH or QVC40
	8455.90 – 8459.70	CTH or QVC40

Tariff Item Number		Product Specific Rules
	8460.12	CTH except from subheading 8537.10, or QVC40
	8460.19	CTH or QVC40
	8460.22 – 8460.24	CTH except from subheading 8537.10, or QVC40
	8460.29 – 8460.40	CTH or QVC40
	8460.90	CTH except from subheading 8537.10, or QVC40
	84.61	CTH or QVC40
	8462.11 – 8462.19	CTH except from subheading 8537.10, or QVC40
	8462.22 – 8462.29	CTH or QVC40
	8462.32 – 8462.33	CTH except from subheading 8537.10, or QVC40
	8462.39	CTH or QVC40
	8462.42	CTH except from subheading 8537.10, or QVC40
	8462.49	CTH or QVC40
	8462.51 – 8462.90	CTH except from subheading 8537.10, or QVC40
	84.63 – 84.66	CTH or QVC40
	8467.11 – 8467.89	CTSH or QVC40
	8467.91 – 8467.99	CTH or QVC40
	8468.10 – 8468.80	CTSH or QVC40
	8468.90 – 8473.30	CTH or QVC40
	8473.40	CTSH or QVC40
	8473.50	CTH or QVC40
	8474.10 – 8474.80	CTSH or QVC40
	8474.90	CTH or QVC40
	8475.10 – 8475.29	CTSH or QVC40
	8475.90	CTH or QVC40
	8476.21 – 8476.89	CTSH or QVC40
	8476.90	CTH or QVC40
	8477.10 – 8477.80	CTSH or QVC40
	8477.90	CTH or QVC40
	8478.10	CTSH or QVC40
	8478.90	CTH or QVC40

Tariff Item Number		Product Specific Rules
	8479.10 – 8479.89	CTSH or QVC40
	8479.90 – 8480.79	CTH or QVC40
	84.81 – 84.83	CTSH or QVC40
	8484.10 – 8485.10	CTH or QVC40
	8485.20 – 8485.80	CTSH or QVC40
	8485.90	CTH or QVC40
	8486.10 – 8486.40	CTSH or QVC40
	8486.90 – 8487.90	CTH or QVC40
Chapter 85	85.01 – 85.03	CTH or QVC40
	8504.10 – 8504.50	CTSH or QVC40
	8504.90	CTH or QVC40
	8505.11 – 8505.20	CTSH or QVC40
	8505.90	CTH or QVC40
	8506.10 – 8506.80	CTSH or QVC40
	8506.90	CTH or QVC40
	8507.10 – 8507.80	CTSH or QVC40
	8507.90	CTH or QVC40
	8508.11 – 8508.60	CTSH or QVC40
	8508.70	CTH or QVC40
	8509.40 – 8509.80	CTSH or QVC40
	8509.90	CTH or QVC40
	8510.10 – 8510.30	CTSH or QVC40
	8510.90	CTH or QVC40
	8511.10 – 8513.10	CTSH or QVC40
	8513.90	CTH or QVC40
	8514.11 – 8514.40	CTSH or QVC40
	8514.90	CTH or QVC40
	8515.11 – 8515.80	CTSH or QVC40
	8515.90	CTH or QVC40
	8516.10 – 8516.80	CTSH or QVC40
	8516.90	CTH or QVC40
	8517.11 – 8517.69	CTSH or QVC40
	8517.71 – 8517.79	CTH or QVC40
	8518.10 – 8518.50	CTSH or QVC40
	8518.90 – 8529.90	CTH or QVC40
	8530.10 – 8530.80	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	8530.90	CTH or QVC40
	8531.10 – 8531.80	CTSH or QVC40
	8531.90	CTH or QVC40
	8532.10 – 8532.30	CTSH or QVC40
	8532.90	CTH or QVC40
	8533.10 – 8533.40	CTSH or QVC40
	8533.90 – 8538.90	CTH or QVC40
	8539.10 – 8539.49	CTSH or QVC40
	8539.51	CTH or QVC40
	8539.52	CTSH or QVC40
	8539.90	CTH or QVC40
	8540.11 – 8540.89	CTSH or QVC40
	8540.91 – 8540.99	CTH or QVC40
	8541.10 – 8541.60	CTSH or QVC40
	8541.90	CTH or QVC40
	8542.31 – 8542.39	CTSH or QVC40
	8542.90	CTH or QVC40
	8543.10 – 8543.30	CTSH or QVC40
	8543.40 – 8543.70	CTSH except from subheading 8539.52, or QVC40
	8543.90 – 8548.00	CTH or QVC40
	85.49	CTH
Section XVII		
Chapter 86		CTH or QVC40
Chapter 87	87.01 – 87.07	CTH or QVC40
	87.08	CTSH or QVC40
	87.09 – 87.16	CTH or QVC40
Chapter 88		CTH or QVC40
Chapter 89		CTH or QVC40
Section XVIII		
Chapter 90	90.01 – 90.02	CTH or QVC40
	9003.11 – 9003.19	CTSH or QVC40
	9003.90 – 9004.90	CTH or QVC40
	9005.10 – 9005.80	CTSH or QVC40
	9005.90	CTH or QVC40
	9006.30 – 9006.69	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	9006.91 – 9006.99	CTH or QVC40
	9007.10 – 9007.20	CTSH or QVC40
	9007.91 – 9007.92	CTH or QVC40
	9008.50	CTSH or QVC40
	9008.90	CTH or QVC40
	9010.10 – 9010.60	CTSH or QVC40
	9010.90	CTH or QVC40
	9011.10 – 9011.80	CTSH or QVC40
	9011.90	CTH or QVC40
	9012.10	CTSH or QVC40
	9012.90	CTH or QVC40
	9013.10 – 9013.80	CTSH or QVC40
	9013.90	CTH or QVC40
	9014.10 – 9014.80	CTSH or QVC40
	9014.90	CTH or QVC40
	9015.10 – 9015.80	CTSH or QVC40
	9015.90 – 9016.00	CTH or QVC40
	9017.10 – 9017.80	CTSH or QVC40
	9017.90 – 9021.90	CTH or QVC40
	9022.12 – 9022.30	CTSH or QVC40
	9022.90 – 9023.00	CTH or QVC40
	9024.10 – 9024.80	CTSH or QVC40
	9024.90	CTH or QVC40
	9025.11 – 9025.80	CTSH or QVC40
	9025.90	CTH or QVC40
	9026.10 – 9026.80	CTSH or QVC40
	9026.90	CTH or QVC40
	9027.10 – 9027.89	CTSH or QVC40
	9027.90	CTH or QVC40
	9028.10 – 9028.30	CTSH or QVC40
	9028.90	CTH or QVC40
	9029.10 – 9029.20	CTSH or QVC40
	9029.90	CTH or QVC40
	9030.10 – 9030.89	CTSH or QVC40
	9030.90	CTH or QVC40
	9031.10 – 9031.80	CTSH or QVC40

Tariff Item Number		Product Specific Rules
	9031.90	CTH or QVC40
	9032.10 – 9032.89	CTSH or QVC40
	9032.90 – 9033.00	CTH or QVC40
Chapter 91	9101.11 – 9113.20	CTH or QVC40
	9113.90	CC
	91.14	CTH or QVC40
Chapter 92		CTH or QVC40
Section XIX		
Chapter 93		CTH or QVC40
Section XX		
Chapter 94	9401.10 – 9404.10	CTH or QVC40
	9404.21 – 9404.29	CC
	9404.30	CTH or QVC40
	9404.40 – 9404.90	CC
	9405.11 – 9405.49	CTH or QVC40
	9405.50 – 9405.69	CTSH or QVC40
	9405.91 – 9406.90	CTH or QVC40
Chapter 95		CTH or QVC40
Chapter 96	96.01	CC
	96.02 – 96.04	CTH or QVC40
	96.05	CC
	96.06 – 96.18	CTH or QVC40
	96.19	CC
	96.20	CTH or QVC40
Section XXI		
Chapter 97		CTH or QVC40

Notes to Section XI (Chapters 50 through 63):

1. For the purpose of application of the product specific rules to a good classified under Chapters 50 through 55 and 60 of the HS, dyeing or printing process shall be accompanied by two or more of the following operations:

(1) antibacterial finish;

(2) antimelt finish;

(3) antimosquito finish;

(4) anti-pilling finish;

(5) antistatic finish;

(6) artificial creasing;

(7) bleaching;

(8) brushing;

(9) buff finish;

(10) burn-out finish;

(11) calendering;

(12) compressive shrinkage;

(13) crease resistant finish;

(14) decatizing;

(15) deodorant finish;

(16) easy-care finish;

(17) embossing;

(18) emerizing;

(19) flame resistant finish;

(20) flock finish;

(21) foam printing;

(22) liquid ammonia process;

(23) mercerization;

(24) microbial control finish;

(25) milling;

(26) moare finish;

(27) moisture permeable waterproofing;

(28) oil-repellent finish;

(29) organdie finish;

(30) peeling treatment;

(31) perfumed finish;

(32) relaxation;

(33) ripple finish;

(34) schreiner finish;

(35) shearing;

(36) shrink resistant finish;

(37) soil guard finish;

(38) soil release finish;

(39) stretch finish;

(40) tick-proofing;

(41) UV cut finish;

(42) wash and wear finish;

(43) water absorbent finish;

(44) waterproofing;

(45) water-repellent finish;

(46) wet decatizing;

(47) windbreak finish; or

(48) wire raising.

2. In determining the origin of a good classified under Chapters 61 through 63 of the HS, the requirement of the change in tariff classification applicable to that good shall only apply to the component that determines the tariff classification of that good, and such component must satisfy the requirement of the change in tariff classification set out in the rule for that good.

Annex 3
referred to in Chapter 3

Minimum Information Requirements

1. Certificate of Origin

(a) exporter's name and address;

(b) importer's or consignee's name and address;

(c) description of the goods and the HS Code of the goods (six-digit level);

(d) certificate of origin number;

(e) origin conferring criterion;

(f) declaration by the exporter;

(g) certification by the competent governmental authority or its designee that the goods specified in the certificate of origin meet all the relevant requirements of Chapter 3 based on the evidence provided;

(h) invoice number and date;

(i) transport details, if known;

(j) quantity (net or gross weight or other quantity unit) of the goods; and

(k) date and place and signature, seal or stamp of the issuing authority.

2. Declaration of Origin

(a) exporter's name and address;

(b) producer's name and address, if a declaration of origin is completed by the producer;

(c) importer's or consignee's name and address;

(d) description of the goods and the HS Code of the goods (six-digit level);

(e) in the case of an approved exporter, authorization code or identification code of the exporter or producer;

(f) unique reference number;

(g) origin conferring criterion;

(h) certification that the goods specified in the declaration of origin meet all the relevant requirements of Chapter 3;

(i) specified period of time up to 12 months in the case of subparagraph 3(b) of Article 3.18;

(j) if the declaration of origin covers a single shipment of a good and if known, quantity (net or gross weight or other quantity unit) and invoice number of the good; and

(k) date and place of certification and the name of the person completing the declaration of origin.

Annex 4
referred to in Chapter 7

Financial Services

Article 1
Definitions

For the purposes of this Annex:

(a) the term "financial service" means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

(i) direct insurance (including co-insurance):

(A) life; and

(B) non-life;

(ii) reinsurance and retrocession;

(iii) insurance intermediation, such as brokerage and agency;

(iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

(v) acceptance of deposits and other repayable funds from the public;

(vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(vii) financial leasing;

(viii) all payment and money transmission services, including credit, charge and debit cards, travelers checks and bankers drafts;

(ix) guarantees and commitments;

(x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(A) money market instruments (including checks, bills and certificates of deposits);

(B) foreign exchange;

(C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;

(E) transferable securities; and

(F) other negotiable instruments and financial assets, including bullion;

(xi) participation in issues of all kinds of securities, including underwriting and placement as agent, whether publicly or privately, and provision of services related to such issues;

(xii) money broking;

(xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(xiv) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;

(xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(b) the term "financial service computing facility" means a computer server or storage device for processing or storage of information relevant for the conduct of the ordinary business of a financial service supplier;

(c) the term "financial service supplier" means any natural person or juridical person of a Party seeking to supply or supplying financial services but the term "financial service supplier" does not include a public entity;

(d) the term "new financial service" means any financial service which is not supplied in the Area of a Party but is supplied and regulated in the Area of the other Party. This may include a service related to current and new products, or the manner in which a product is delivered;

(e) the term "public entity" means:

(i) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or a monetary authority, when exercising those functions; and

(f) the term "self-regulatory organization" means any non-governmental body, including any securities or futures exchange or market, clearing or payment settlement agency, or other organization or association, that:

(i) is recognized as a self-regulatory organization and exercises regulatory or supervisory authority over financial service suppliers by legislation or delegation from central or local governments or authorities; or

(ii) exercises regulatory or supervisory authority over financial service suppliers by legislation or delegation from central or local governments or authorities.

Article 2
Scope

1. This Annex shall apply to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in subparagraph (o) of Article 7.2.

2. For the purposes of subparagraph (j) of Article 7.2, the term "services supplied in the exercise of governmental authority" means the following:

(a) activities conducted by a central bank or a monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities forming part of a statutory system of social security or public retirement plans; or

(c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.

If a Party allows any of the activities referred to in subparagraph (b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, the term "services" shall include such activities.

3. Subparagraph (l) of Article 7.2 shall not apply to services covered by this Annex.

Article 3
New Financial Services

1. A Party shall permit financial service suppliers of the other Party to offer in its Area any new financial service, provided that the introduction of this new financial service does not require the former Party to adopt a new law or modify an existing law.

2. Notwithstanding subparagraph 2(e) of Article 7.3, a Party may determine the juridical form through which the new financial service may be supplied and may require authorization for the supply of the service. If a Party requires a financial service supplier to obtain authorization to supply a new financial service, the Party shall decide within a reasonable period of time whether to issue the authorization and may refuse the authorization only for prudential reasons.

Article 4
Prudential Measures

Notwithstanding any other provision of this Agreement, a Party shall not be prevented from adopting or maintaining measures for prudential reasons, including for the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

Article 5
Treatment of Certain Information

Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 6
Recognition

1. A Party may recognize prudential measures of any international standard-setting body, the other Party or a non-Party in determining how its measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based on an agreement or arrangement with the international standard-setting body, the other Party or the non-Party concerned, or may be accorded autonomously.

Note: For greater certainty, nothing in Article 7.7 shall be construed to require a Party to accord such recognition to prudential measures of the other Party.

2. A Party that is a party to an agreement or arrangement referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.

3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the circumstances referred to in paragraph 2 exist.

Article 7

Transparency

1. The Parties recognize that transparent measures governing the activities of financial service suppliers are important in facilitating their ability to gain access to, and operate in, each other's markets. Each Party commits to promote regulatory transparency in financial services.

2. A Party shall ensure that all measures of general application to which this Annex applies are administered in a reasonable, objective and impartial manner.

3. A Party shall ensure that measures of general application adopted or maintained are promptly published or otherwise made publicly available.

4. To the extent practicable, a Party shall:

(a) publish in advance any regulation of general application related to the subject matter of this Annex that it proposes to adopt and the purpose of the regulation; and

(b) provide interested persons and the other Party with a reasonable opportunity to comment on such proposed regulation.

5. To the extent practicable, a Party should allow a reasonable period of time between the date of publication of any final regulation of general application and the date when it enters into effect.

6. A Party shall ensure that the rules of general application adopted or maintained by a self-regulatory organization of the Party are promptly published or otherwise made available in a manner that enables interested persons to become acquainted with them.

7. A Party shall maintain or establish appropriate mechanisms for responding to enquiries from interested persons of the other Party regarding measures of general application covered by this Annex.

8. A Party's regulatory authority shall make available to interested persons of the other Party its requirements, including any documentation required, for completing applications relating to the supply of financial services.

9. On request of an applicant in writing, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

10. A Party's regulatory authority shall make an administrative decision on a complete application of a financial service supplier of the other Party relating to the supply of a financial service within a reasonable period of time, and shall notify the applicant of the decision without undue delay. An application shall not be considered complete until all relevant proceedings are conducted and all necessary information is received. Where it is not practicable for such a decision to be made within a reasonable period of time, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable period of time thereafter.

11. On request of an unsuccessful applicant in writing, a Party's regulatory authority that has denied an application shall, to the extent practicable, inform the applicant of the reasons for the denial of the application.

Article 8
Financial Services Exceptions

For greater certainty, nothing in this Annex shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Annex, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties or between the other Party and non-Parties where like conditions prevail, or a disguised restriction on investment in financial service suppliers or trade in financial services.

Article 9

Transfers of Information and Processing of Information

1. The Parties recognize that each Party may have its own regulatory requirements concerning the transfer of information, the processing of information and the location of financial service computing facilities, provided that this paragraph does not affect a Party's rights and obligations under this Annex.

2. A Party shall not take measures that prevent:

(a) transfers of information, including transfers of data by electronic or other means, necessary for the conduct of the ordinary business of a financial service supplier in its Area; or

(b) processing of information necessary for the conduct of the ordinary business of a financial service supplier in its Area.

3. Nothing in paragraph 2 shall prevent a regulatory authority of a Party, for regulatory or prudential reasons, from requiring a financial service supplier in its Area to comply with its laws and regulations in relation to data management and storage and system maintenance, as well as to retain within its Area copies of records, provided that such requirements shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

4. Nothing in paragraph 2 shall restrict the right of a Party to protect personal data, personal privacy, and the confidentiality of individual records and accounts including in accordance with its laws and regulations, provided that such a right shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

5. Nothing in paragraph 2 shall be construed to require a Party to allow the cross-border supply or consumption abroad of services in relation to which it has not made commitments, including to allow non-resident suppliers of financial services to supply, as a principal, through an intermediary or as an intermediary, the provision and transfer of financial information and financial data processing as referred to in subparagraph (a)(xv) of Article 1.

Article 10
Self-Regulatory Organizations

If a Party requires a financial service supplier of the other Party to be a member of, participate in or have access to a self-regulatory organization to provide a financial service in its Area, that Party shall ensure that the self-regulatory organization observes that Party's obligations under Article 7.4.

Article 11
Payment and Clearing Systems

Under the terms and conditions that accord national treatment, a Party shall grant financial service suppliers of the other Party established in its Area access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the former Party's lender of last resort facilities.

Article 12
Consultations

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall consider such a request.

2. Consultations under this Article shall include the relevant representatives of the contact points specified in Article 13.

Article 13
Contact Points

Each Party shall, upon entry into force of this Agreement, designate a contact point for the effective implementation and operation of this Annex and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

Article 14
Dispute Settlement

Arbitrators of the arbitral tribunal established pursuant to Chapter 21 for disputes on any provision of this Annex shall have the necessary expertise relevant to the specific financial service under dispute.

Annex 5
referred to in Chapter 7

Schedules of Specific Commitments in relation to Article 7.5

Part 1
Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991) and the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) (hereinafter referred to in this Annex as "CPC"). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of the specific commitments but shall not be construed as being a part of the specific commitments.

2. The scheduling of the specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated March 28, 2001). The Guidelines shall not, however, be construed as being legally binding.

3. The modes of supply 1) through 4) indicated in the Schedules of Specific Commitments correspond respectively to the supply of services defined in subparagraphs (o)(i) through (iv) of Article 7.2.

4. The entry "Unbound*" means unbound due to lack of technical feasibility.

5. The use of footnotes or "**" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

6. For greater certainty, limitations on Market Access or National Treatment described in the Schedules of Specific Commitments may include measures taken by each Party in accordance with Article 1.5.

7. A "None" in II. SECTOR-SPECIFIC COMMITMENTS must be read as meaning "None, except for the conditions set out in I. HORIZONTAL COMMITMENTS."

Part 2
Schedule of Bangladesh

Modes of Supply: 1) Cross-Border Supply 2) Consumption Abroad 3) Commercial Presence 4) Presence of Natural Persons			
I. HORIZONTAL COMMITMENTS			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
ALL SECTORS INCLUDED IN THIS SCHEDULE	1) Online technical knowledge /technical know-how and technical assistance services are allowed provided that the fee does not exceed six percent of the annual turnover of the industry located in Bangladesh seeking the services, which may be exceeded with approval of Bangladesh Investment Development Authority (BIDA). 3) (a) An owner of a sole proprietorship of a foreign nationality is not allowed to open in his/her area a branch or a liaison/representative office. (b) No foreign individual is permitted to invest in any sector mentioned in the Industrial Policy of Bangladesh without incorporation under the Company Act, 1994. (c) Commercial presence through a branch of a parent company of foreign origin requires approval of BIDA. (d) Only a company registered in Bangladesh regardless of ownership can purchase land.	3) Only a company incorporated in Bangladesh can purchase land.	

	4) (a) No foreign service supplier will be granted a permit to provide services in a local proprietorship entity. (b) The ratio between local workers and foreign workers employed in an industrial establishment shall be 10:1 during project implementation period, and 20:1 during regular commercial operation. However, this ratio will be 5:1 in the case of pre-operation in the technical and managerial positions in commercial institutions, branches and liaison representative offices, and 10:1 after commencement of the operations in those offices. (c) No foreign employee shall be appointed to any position for a specialized position requiring a special degree, specialized knowledge, specialized skills, training or experience. (d) With respect to the measures pursuant to immigration laws and regulations: Unbound, except for measures concerning the entry and temporary stay of a natural person of Japan who falls in one of the categories referred to in Annex 7.	4) (a) Priority for Bangladeshi citizens in the recruitment of human resources in local and foreign/joint venture industrial/commercial establishments has to be given. (b) Foreign workers can be hired only in those cases where high technology and expertise are required for the operation of industrial/commercial institutions and where the necessary experts/manpower are not available in Bangladesh. (c) General managerial positions, such as administrative, accounting and financial management, sales and product marketing, should all be reserved for local personnel. (d) Unbound, except for measures concerning the categories of natural persons referred to in the Market Access column.	
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
b) Accounting, auditing and bookkeeping			

services (CPC 862**)			
Financial auditing services (CPC 86211)	1) Statutory audit limited to members licensed by Institute of Chartered Accountants of Bangladesh (ICAB). Enlistment needed at Financial Reporting Council (FRC) for audit of Public Interest Entities (PIEs). 2) None, except that statutory audit services for entities registered in Bangladesh must be conducted by auditors registered with ICAB, and except as indicated in I. HORIZONTAL COMMITMENTS (hereinafter referred to in this Part as "the Horizontal Commitments"). 3) Statutory audit limited to members licensed by ICAB. Enlistment needed at FRC for audit of PIEs. 4) Statutory audit limited to members licensed by ICAB. Enlistment needed at FRC for audit of PIEs.	1) None 2) None 3) None 4) None	
Accounting review services (CPC 86212) Compilation of financial statements services (CPC 86213)	1) Limited to members licensed by ICAB. 2) None 3) Limited to members licensed by ICAB. 4) Limited to members licensed by ICAB.	1) None 2) None 3) None 4) None	
Other accounting services (CPC 86219)	1) Registration with ICAB or Institute of Cost and Management Accountants of Bangladesh (ICMAB) may be required, depending on the nature of the service. 2) None 3) Registration with ICAB or ICMAB may	1) None 2) None 3) None	

	be required, depending on the nature of the service. 4) Registration with ICAB or ICMAB may be required, depending on the nature of the service.	 4) None	
Bookkeeping services, except tax returns (CPC 86220)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Architectural services (CPC 8671)	1) Unbound* 2) None 3) None, except: (a) Approval/registration/certification required from appropriate authorities /professional bodies as required by laws, rules and regulations of Bangladesh. (b) Natural persons/employees /representatives may be subject to requirements of registration /certification/membership from appropriate authorities/institutes /associations. 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None 4) None	
e) Engineering services covering engineering services for the construction of building only, supplied by a service supplier who is qualified and registered as “Engineer” as per Bangladesh law	1) Unbound 2) Unbound 3) None, subject to the fulfillment of the	1) Unbound 2) Unbound 3) None	

(CPC 8672**)	conditions under mode 4. In the case of commercial institutions, foreign workers with less than five years of experience cannot be hired as junior engineers. 4) Unbound, except: (a) As specified in the Horizontal Commitments. (b) In the case of commercial institutions, foreign engineers may be employed, where experience requirement is more than five years subject to the fulfillment of the conditions under mode 4 set out in the Horizontal Commitments.	4) In the case of commercial institutions, foreign engineers may be employed, where experience requirement is more than five years subject to the fulfillment of the conditions under mode 4 set out in the Horizontal Commitments.	
f) Integrated engineering services (CPC 8673**)			
Integrated engineering services for transportation infrastructure turnkey projects (for railway and air transport sectors only) (CPC 86731**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Integrated engineering and project management services for water supply and sanitation works turnkey projects (CPC 86732)	1) None 2) None 3) The commercial presence must be established only through a joint venture enterprise. Subject to the approval of Local Government Division as per rules and regulations. 4) None	1) None 2) None 3) The commercial presence must be established only through a joint venture enterprise. Subject to the approval of Local Government Division as per rules and regulations. 4) None	
Integrated engineering services for the	1) None	1) None	

construction of manufacturing turnkey projects (CPC 86733)	2) None 3) None 4) None	2) None 3) None 4) None	
Integrated engineering services for other turnkey projects (CPC 86739)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
g) Urban planning and landscape architectural services (CPC 8674)	1) Unbound* 2) None 3) None, except: (a) Approval/registration/certification required from appropriate authorities /professional bodies as required by laws, rules and regulations of Bangladesh. (b) Natural persons/employees /representatives may be subject to requirements of registration /certification/membership from appropriate authorities/institutes /associations. 4) None, except that natural persons /employees/representatives may be subject to requirements of registration /certification/membership from appropriate authorities/institutes /associations.	1) Unbound* 2) None 3) None 4) None	
h) Medical and dental services*	1) None	1) None	

(CPC 9312**) The commitment under mode 4 shall be limited to Foreign Specialist Doctors /Specialized Nurses to the extent covered by *Policy on the Entry of Foreign Specialist Doctors/Specialized Nurses, 2018*. (* This commitment shall not include services provided by medical colleges, nursing institutes and other health related academic and training institutions which are covered by education services under CPC 923.)	2) None, except that remittance for medical treatment abroad is permissible up to certain limit per trip which may be extended with approval of the Central Bank. 3) Unbound, except as specified in the Horizontal Commitments and licensed by Director-General of Health Services and approved by the Health Services Division, Ministry of Health and Family Welfare. 4) None, except: (a) The recruitment of Specialist Doctors/Specialized Nurses is subject to prior No Objection Certificate (NOC) of the Health Services Division, Ministry of Health and Family Welfare. Such NOC will be granted only when any chief executive officer of any hospital which is duly registered at Director-General of Health Services and approved by the Health Services Division, Ministry of Health and Family Welfare, submits application for NOC to the Health Services Division along with a list of Specialist Doctors/Specialized Nurses at different levels for whom such NOC are required. In addition, such NOC is subject to the opinion of the Directorate-General of Health Services on whether there is shortage of such Specialist Doctors /Specialized Nurses in Bangladesh in the area/field of medical and nursing the said NOC is applied for.	2) None 3) None 4) Foreign doctors or nurses are subject to higher registration fees as compared to the nationals. Foreign doctors or nurses are also subject to higher educational qualifications and work experience as compared to nationals.	

	(b) For recruiting a foreign medical consultant with FCPS/MD/MS /MECP/MRCS or equivalent degree, at least two Bangladeshi medical consultants having two years of experience in the same field, must be recruited. (c) During the first seven years after establishment of any hospital, maximum one-fifth of the total approved posts of doctors and nurses are allowed to be fulfilled by foreign doctors/nurses. After seven years of establishment, maximum one-tenth of the total approved posts of doctors and nurses are allowed to be fulfilled by foreign doctors/nurses. (d) Foreign doctors and nurses must take permission from the Health Services Division, Ministry of Health and Family Welfare, for entry into Bangladesh. (e) For recruiting foreign doctors/nurses recruited for more than three months, NOC from the Directorate-General of Health Services, the Ministry of Home Affairs and the Ministry of Foreign Affairs must be obtained. (f) For taking permission of recruiting foreign doctors and nurses for three months or less than three months, the rules of the Ministry of Home Affairs will be applicable. Foreign doctors and nurses recruited for three months or less than three months having permission without		

	security clearance for staying in Bangladesh, shall not be further recruited for three months or less than three months. (g) Foreign doctors and nurses are allowed for initial temporary registration of two years which may be extended by the Health Services Division, Ministry of Health and Family Welfare upon recommendation of Bangladesh Medical and Dental Council and Bangladesh Nursing Council. (h) The service provider, whether doctor or nurse, must be registered in Bangladesh Medical and Dental Council or Bangladesh Nursing and Midwifery Council or any other authority designated by the government, whichever is appropriate.		
i) Veterinary services (CPC 932)	1) None, except that veterinary telemedicine services shall not be provided to any serious patient (animal) without at least one prior face-to-face visit by a registered veterinary practitioner. 2) None 3) None, except: (a) Commercial veterinary establishments must obtain registration from Department of Livestock services (DLS). (b) Commercial veterinary establishments must obtain accreditation from Bangladesh	1) None 2) None 3) None	

	Veterinary Council (BVC). 4) None, except: (a) Veterinary doctors or practitioners must be registered with BVC. (b) Veterinary degree or diploma earned from overseas institutions must be accredited by BVC. (c) This commitment does not include paravets.	4) None, except that foreign veterinary doctors or practitioners are subject to: (a) higher registration, renewal, and degree-recognition fees; and (b) registration validity of one year compared with four years for Bangladeshi practitioners.	
B. Computer and Related Services			
a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	1) None 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	
c) Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	1) None 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	

e) Other (CPC 845, 849) (CPC 845-Maintenance and repair services of office machinery and equipment including computers) (CPC 849-Other computer services)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Research and Development Services			
a) Research and development services on natural sciences (CPC 851)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Research and development services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
c) Interdisciplinary research and development services (CPC 853)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Other Business Services			
a) Advertising services (CPC 871)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) None, except for prior approval of the government.	4) None, except as mentioned in the relevant act/policies.	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services (CPC 8676)	1) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 2) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 3) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 4) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework).	1) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 2) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 3) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework). 4) None with some conditions (Joint Collaboration with relevant organizations and Mutual Recognition framework).	
g) Services incidental to fishing (CPC 882**)[1]	1) None, except: (a) Every fish farm must obtain registration from the local competent authority of Department of Fisheries (DOF). (b) Fish intended for export, processing or product production must be sourced from farms registered with DOF.	1) None	

1 Covers only operational services of fish hatcheries and fish firm.

	(c) Establishment or operation of commercial hatchery requires registration from DOF. 2) None 3) None, except: (a) Every fish farm must obtain registration from the local competent authority of DOF. (b) Fish intended for export, processing or product production must be sourced from farms registered with DOF. (c) Establishment or operation of commercial hatchery requires registration from DOF. 4) None, except: (a) Every fish farm must obtain registration from the local competent authority of DOF. (b) Fish intended for export, processing or product production must be sourced from farms registered with DOF. (c) Establishment or operation of commercial hatchery requires registration from DOF.	2) None 3) None 4) None	
j) Services incidental to energy distribution (CPC 887**)			
Transmission and distribution services on a fee or contract basis of electricity to household, industrial, commercial and	1) Unbound* 2) Unbound	1) Unbound* 2) Unbound	

other users	3) Unbound 4) None, except that in case of renewal of work permits of the foreign nationals, upon receipt of each renewal application, BIDA shall seek the Power Division's opinion on such application.	3) Unbound 4) None, except that in case of renewal of work permits of the foreign nationals, the employer must provide evidence to BIDA that it has made sufficient efforts to hire the desired candidate from Bangladesh nationals and could not succeed.	
Transmission and distribution services on a fee or contract basis of gaseous fuel to household, industrial, commercial and other users	1) Unbound* 2) Unbound 3) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments. 4) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments.	1) Unbound* 2) Unbound 3) None 4) None	
p) Photographic services (CPC 875)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
r) Printing and publishing services (CPC 88442)	1) None 2) None 3) None, except in the publication of newspaper. 4) None, except for prior approval of the government.	1) None 2) None 3) None, except in the publication of newspaper. 4) None, except as mentioned in the relevant act/policies.	

2. COMMUNICATION SERVICES			
B. Courier Services[2] (CPC 7512**) The scope of this service shall be limited to the extent covered by the explanation (b) of Section 4(B) of the Post Office Act, 1898, which is as follows: "The term "Courier Service" means a person or company which provides mailing services to certain customers other than Universal Postal Services with higher or premium standard and price. Its services may include Parcels, Logistics, Delivery, Courier and Express services."	1) None 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	1) None 2) None 3) Higher rate of agency fee, bank guaranty, licensing fee, renewal fee, compensation fees applicable for foreign service suppliers. 4) None	
C. Telecommunications Services			
Basic telecommunications services			
a) Voice telephone services (CPC 7521) b) Packet-switched data transmission services (CPC 7523**) c) Circuit-switched data transmission services (CPC 7523**) d) Telex services (CPC 7523**) f) Facsimile services (CPC 7521**, 7529**)	1) Unbound 2) Unbound 3) None 4) None, except: (a) No licensee shall employ more than one percent of foreign nationals as its employees. (b) The licensee shall appoint at least 50 percent of each of the top two-tier management posts from the Bangladeshi nationals. This	1) None 2) None 3) None 4) None	

2 Suppliers of courier services are subject to applicable permission/registration/licensing requirements including terms and conditions thereto as well as other requirements/terms and conditions pursuant to Customs Act, 2023, Rules on Expedited Clearance of Consignments under the Express Procedure, 2024; and Mailing Operator and Courier Services Rules, 2013, Export Import Control Act, 1950, Import Policy Order, Export Policy and any other applicable regulations of Bangladesh. For greater certainty, this commitment does not include any transportation, storage, warehousing and supporting services covered by CPC 71 through 74.

g) Private leased circuit services (CPC 7522**, 7523**)	provision may be relaxed by the Commission for a particular operator and for a specified period of time. The top two tiers shall be considered as CXO (e.g. CEO, CFO, CTO etc.) and his/her direct repartees, and their equivalent designation.* (* Bangladesh Telecommunication Regulatory Commission (BTRC) Licensing Guidelines)		
e) Telegraph services (CPC 7522)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Value-added services h) Electronic mail services (CPC 7523**) i) Voice mail services (CPC 7523**) j) On-line information and data base retrieval services (CPC 7523**) k) Electronic data interchange (EDI) services (CPC 7523**) l) Enhanced/value-added facsimile services, including store and forward, store and retrieve (CPC 7523**) m) Code and protocol conversion services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

n) On-line information and/or data processing services (including transaction processing) (CPC 843**)			
Internet service provider (CPC 7523**)	1) Unbound 2) Unbound 3) None, except that FDI is allowed only for nationwide internet service providers. 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
o) Other (CPC 7529**) Submarine cable	1) Unbound 2) Unbound 3) Foreign shareholding is limited to maximum 70 percent. The foreign partner shall invest in foreign currency directly equal to his percentage of ownership and no bank loan from any Bangladeshi scheduled bank/financial institution/leasing company can be raised for the foreign part of the investment. 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
Other (CPC 7529**) Satellite operator services	1) Unbound 2) Unbound 3) None 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
Other	1) Unbound	1) None	

(CPC 7529**) Mobile number portability	2) Unbound 3) Foreign shareholding is limited to maximum 51 percent. The foreign partner shall invest in foreign currency directly equal to his percentage of ownership and no bank loan from any Bangladeshi scheduled bank/financial institution/leasing company can be raised for the foreign part of the investment. 4) Unbound, as indicated in the Horizontal Commitments.	2) None 3) None 4) None	
Other (CPC 7529**) Broadband wireless access (BWA)	1) Unbound 2) Unbound 3) (a) Foreign shareholding is limited to maximum 60 percent. The foreign partner shall invest in foreign currency directly equal to his percentage of ownership and no bank loan from any Bangladeshi scheduled bank/financial institution /leasing company can be raised for the foreign part of the investment. (b) For non-resident Bangladeshi (NRB), maximum 70 percent of foreign direct investment (FDI) is allowed. The foreign investment shall be invested directly in foreign currency and no bank loan from any Bangladeshi scheduled bank/financial institution/leasing company can be raised for the foreign part of the investment. (c) NRB or foreign entity must have a Bangladeshi partner(s). A	1) None 2) None 3) None	

	partnership/consortium of NRB and foreign entity without Bangladeshi partner(s) is not eligible. In case of NRB and foreign entity applying together with Bangladeshi partner, foreign equity from foreign entity shall not exceed 60 percent and the total foreign equity (both NRB and foreign entity) shall not exceed 70 percent. In any case Bangladeshi partner(s) shall hold minimum 30 percent equity. 4) Unbound, as indicated in the Horizontal Commitments.	4) None	
Other (CPC 7529**) Cellular mobile telecom operator licenses	1) Unbound 2) Unbound 3) None 4) None, except: (a) No licensee shall employ more than one percent of foreign nationals as its employees. (b) The licensee shall appoint at least 50 percent of each of the top two-tier management posts from the Bangladeshi nationals. This provision may be relaxed by the Commission for a particular operator and for a specified period of time. The top two tiers shall be considered as CXO (e.g. CEO, CFO, CTO etc.) and his/her direct repartees, and their equivalent designation.* (* BTRC Licensing Guidelines)	1) None 2) None 3) None 4) None	

Other (CPC 7529**) Tower sharing	1) Unbound 2) Unbound 3) None, except in case of foreign entity applying together with Bangladeshi partner, foreign equity is limited to maximum 70 percent. The foreign partner shall invest in foreign currency directly equal to his percentage of ownership and no bank loan from any Bangladeshi scheduled bank/financial institution/leasing company can be raised for the foreign part of the investment for the period of rollout target. 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
Other (CPC 7529**) Public switched telephone network (PSTN)	1) Unbound 2) Unbound 3) Foreign shareholding is limited to maximum 60 percent, and for NRB, maximum 70 percent of FDI is allowed. 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
Other (CPC 7529**) Nationwide telecommunication transmission network (NTTN)	1) Unbound 2) Unbound 3) Foreign shareholding is limited to maximum 60 percent, and for NRB, maximum 70 percent of FDI is allowed. 4) Unbound, as indicated in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
Other	1) None	1) None	

(CPC 7529**) VSAT services	2) None 3) None 4) None	2) None 3) None 4) None	
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (CPC 9611)	1) None 2) None 3) None, except for joint productions with a Bangladeshi producer, subject to prior permission from the government. 4) None, except for prior approval of the government.	1) None 2) None 3) None, except for joint productions with a Bangladeshi producer, subject to prior permission from the government. 4) None, except as mentioned in the relevant act/policies.	
e) Sound recording services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. General Construction Work for Civil Engineering (CPC 513**)			
For local pipelines and cables: ancillary works	1) Unbound*	1) Unbound*	

(CPC 51350)	2) None 3) None 4) None	2) None 3) None 4) None	
For stadia and sports grounds (CPC 51371)	1) Unbound* 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	
For other sport and recreational installations (e.g. swimming pools, tennis courts, golf courses) (CPC 51372)	1) Unbound* 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None 4) Unbound, except as mentioned in the Horizontal Commitments.	
C. Installation and Assembly Work (CPC 514, 516)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Building Completion and Finishing Work (CPC 517)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
E. Other (CPC 511, 515, 518)	1) Unbound*	1) Unbound*	

These services excluding those related to mining	2) None 3) None 4) None	2) None 3) None 4) None	
4. DISTRIBUTION SERVICES			
A. Commission Agents' Services (CPC 621**)			
Sales on a fee or contract basis of live animals (CPC 62111**)	1) None, except that trade in live animals requires physical inspection and veterinary health certification; brokerage contracts involving cross-border sale require DLS and Quarantine approval. 2) None 3) None, except that foreign agents or firms may establish brokerage offices or joint ventures subject to registration with competent authorities, obtaining the necessary trade license, and DLS authorization for engaging in livestock transactions. 4) None, except that foreign personnel engaged in livestock brokerage or certification must hold valid work permits and registration under BVC if performing veterinary duties.	1) None, except that both domestic and foreign agents are subject to DLS oversight and must comply with veterinary/quarantine laws. 2) None 3) None, except that foreign entities must comply with domestic veterinary and quarantine regulations. 4) None	
B. Wholesale Trade Services (CPC 622**)			
Wholesale trade services of live animals (CPC 62214)	1) None, except: (a) Trade in live animals requires physical inspection and veterinary health certification. (b) Wholesale activities involving live animals require commercial	1) None, except that compliance with domestic veterinary and quarantine laws is required.	

	presence. 2) None 3) None, except that foreign entities may establish trading firms subject to registration with competent authorities, obtaining the necessary trade license, and quarantine/veterinary clearance from DLS. 4) None, except that foreign personnel engaged in livestock brokerage or certification must hold valid work permits and registration under BVC if performing veterinary duties.	2) None 3) None, except that foreign entities must comply with domestic licensing and sanitary rules. 4) None	
Wholesale trade services of dairy products, eggs, edible oils and fats (CPC 62222)	1) None, except: (a) Trade in animal-origin product requires physical inspection and veterinary health certification. (b) Wholesale activities involving live animals require commercial presence. 2) None 3) None, except that foreign entities may establish wholesale trading or distribution firms subject to: (a) licensing from local authorities; (b) Bangladesh Standards and Testing Institution (BSTI) certification; and (c) DLS approval for meat handling facilities. 4) None, except that foreign personnel	1) None, except that compliance with domestic veterinary and quarantine laws is required. 2) None 3) None, equal treatment ensured, but compliance with all domestic licensing and sanitary standards is mandatory. 4) None, subject to visa, labor and	

	engaged in meat inspection, certification or hygiene supervision must hold valid work permits and registration under BVC if performing veterinary duties.	professional registration requirements.	
Wholesale trade services of meat, poultry and game (CPC 62223)	1) None, except that trade in animal-origin product requires physical inspection and veterinary health certification. 2) None 3) None, except that foreign entities may establish wholesale trading or distribution firms subject to: (a) licensing from local authorities; (b) BSTI certification; and (c) DLS approval for meat handling facilities. 4) None, except that foreign personnel engaged in meat inspection, certification or hygiene supervision must hold valid work permits and registration under BVC if performing veterinary duties.	1) None, except that foreign and domestic traders are subject to identical sanitary and licensing requirements. 2) None 3) None, except that foreign entities must comply with domestic sanitary and hygiene standards. 4) None	
Wholesale trade services of fishery products (CPC 62224)	1) None, except that wholesale trade in fish and fish products requires licensing from DOF. 2) None 3) None, except that wholesale trade in fish and fish products requires licensing from DOF. 4) None, except that wholesale trade in fish and fish products requires licensing from DOF.	1) None 2) None 3) None 4) None	

C. Retailing Services			
Retail sales of dairy products and eggs (CPC 63102)	1) None, except that trade in animal-origin product requires physical inspection and veterinary health certification. 2) None 3) None, except that foreign entities may establish wholesale trading or distribution firms subject to: (a) licensing from local authorities; (b) BSTI certification; and (c) DLS approval for meat handling facilities. 4) None, except that foreign personnel engaged in meat inspection, certification or hygiene supervision must hold valid work permits and registration under BVC if performing veterinary duties.	1) None, except that foreign and domestic traders are subject to identical sanitary and licensing requirements. 2) None 3) None, except that foreign entities must comply with domestic sanitary and hygiene standards. 4) None	
Retail sales of meat (including poultry) and meat products (CPC 63103)	1) None, except that trade in animal-origin product requires physical inspection and veterinary health certification. 2) None 3) None, except that foreign entities may establish wholesale trading or distribution firms subject to: (a) licensing from local authorities; (b) BSTI certification; and (c) DLS approval for meat handling facilities.	1) None, except that foreign and domestic traders are subject to identical sanitary and licensing requirements. 2) None 3) None, except that foreign entities must comply with domestic sanitary and hygiene standards.	

	4) None, except that foreign personnel engaged in meat inspection, certification or hygiene supervision must hold valid work permits and registration under BVC if performing veterinary duties.	4) None	
Retail sales of fish and other seafoods (CPC 63104)	1) None, except that retail trade in fish and fish products requires licensing from DOF. 2) None 3) None, except that retail trade in fish and fish products requires licensing from DOF. 4) None, except that retail trade in fish and fish products requires licensing from DOF.	1) None 2) None 3) None 4) None	
D. Franchising (CPC 8929)	1) None 2) None 3) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments. 4) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments.	1) None 2) None 3) None 4) None	
5. EDUCATIONAL SERVICES			
A. Primary Education Services (CPC 921**)			
Preschool education services (CPC 9211)[3]	1) None	1) None	

3 Only privately funded services.

	2) None 3) None 4) None	2) None 3) None 4) None	
B. Secondary Education Services (CPC 922**)			
Technical and vocational secondary education services (CPC 9223)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	
C. Higher Education Services (CPC 923)			
Post secondary technical education services covering “Diploma in Engineering”, “Diploma in Textile Engineering”; “Diploma in Agriculture”; “Diploma in Fisheries”; “Diploma in Forestry”; “Diploma in Livestock”; “Diploma in Hospitality” and “Diploma in Engineering (Naval) (CPC 9231**)	1) Unbound 2) None 3) Unbound, except as mentioned in the Horizontal Commitments. 4) None	1) Unbound 2) None 3) Unbound 4) None	
Other higher education services (CPC 9239)	1) Unbound 2) None 3) None, subject to the approval of the Secondary and Higher Education Division. 4) None, except that part-time teachers appointed by a branch campus must not be more than one third of the total number of the teachers appointed by that branch campus.	1) Unbound 2) None 3) None, subject to the approval of the Secondary and Higher Education Division. 4) None, except that part-time teachers appointed by a branch campus must not be more than one third of the total number of the teachers appointed by that branch campus.	

D. Adult Education Services (CPC 9240)[4]	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
6. ENVIRONMENTAL SERVICES			
A. Sewage Services (CPC 9401)	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	
B. Refuse Disposal Services (CPC 9402)	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	
C. Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division. 4) Unbound, except as mentioned in the Horizontal Commitments.	

4 Only privately funded services.

7. FINANCIAL SERVICES			
A. All Insurance and Insurance-Related Services (CPC 812**)			
a) Life, accident and health insurance services (CPC 8121) (Life insurance services as mentioned in Insurance Development and Regulatory Authority (IDRA))	1) Unbound 2) Unbound 3) None, except that foreign insurers may invest in Bangladesh under Section 22 of the Insurance Act, 2010, in partnership with a local investor. In such cases, foreign insurers may hold up to 60 percent of the equity, in accordance with Government Order No. 53.005.022.05.00.076.2011-96 dated April 9, 2013. 4) None, except that in insurance professionals like actuaries may work in Bangladesh for insurers subject to prior approval of IDRA under Section 67 of the Insurance Act, 2010.	1) Unbound 2) Unbound 3) None 4) None	
b) Non-life insurance services (CPC 8129)	1) Unbound, except if any kinds of insurance services are not offered by Bangladeshi local insurers, in that case clients can go for abroad subject to prior approval of IDRA under Section 19 of the Insurance Act, 2010. 2) Unbound 3) None, except that foreign insurers may invest in Bangladesh under Section 22 of the Insurance Act, 2010, in partnership with a local investor. In such cases, foreign insurers may hold up to 60 percent of the equity, in accordance with Government Order No. 53.005.022.05.00.076.2011-96 dated April 9, 2013.	1) Unbound 2) Unbound 3) None	

	4) None, except that in insurance professionals like actuaries may work in Bangladesh for insurers subject to prior approval of IDRA.	4) None	
B. Banking and Other Financial Services (excluding Insurance)			
a) Acceptance of deposits and other repayable funds from the public (CPC 81115-81119)	1) Unbound 2) Unbound 3) None, only through banks and finance companies licensed by the Central Bank. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 4) Unbound, except for officials employed up to the limit subject to work permits.	
b) Lending of all types, including, *inter alia*, consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113)	1) Unbound 2) Unbound 3) None, only through banks and finance companies licensed by the Central Bank. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 4) Unbound, except for officials employed up to the limit subject to work permits.	
c) Financial leasing services (CPC 8112)	1) Unbound 2) Unbound 3) None, only through banks and finance companies licensed by the Central Bank.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned finance companies.	

	4) Unbound, except for officials employed up to the limit subject to work permits.	4) Unbound, except for officials employed up to the limit subject to work permits.	
d) All payment and money transmission services (CPC 81339**)	1) Unbound 2) Unbound 3) None: (a) Only through banks licensed by the Central Bank. (b) Licensed Mobile Financial Services Providers (MFSP), Payment Service Provider (PSP) and Payment Service Operator (PSO) can also provide payment and money transmission service. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned financial institutions. 4) Unbound, except for officials employed up to the limit subject to work permits.	
e) Guarantees and commitments (CPC 81199**)	1) Unbound 2) Unbound 3) None, only through banks licensed by the Central Bank. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks. 4) Unbound, except for officials employed up to the limit subject to work permits.	
f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:			

- money market instruments (checks, bills, certificate of deposits, etc.) (CPC 81339**)	1) Unbound 2) Unbound 3) None, only through banks and finance companies licensed by the Central Bank. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 4) Unbound, except for officials employed up to the limit subject to work permits.	
- foreign exchange services (CPC 81333) - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements, etc. (CPC 81339**) - other negotiable instruments and financial assets, including bullion (CPC 81339**)	1) Unbound 2) Unbound 3) None: (a) Only through banks licensed by the Central Bank. (b) Licensed banks need to have authorized dealership license. (c) Dealing with products is subject to specific permission from the Central Bank unless general authorization is available. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks. 4) Unbound, except for officials employed up to the limit subject to work permits.	
- derivative products including, but not limited to, futures and options (CPC 81339**) - transferable securities (CPC 81321)	1) Unbound 2) None, allowed through securities custodian for own account. 3) None, license required to be involved in broking services where corporate	1) Unbound, Internet trading allowed through securities custodian. 2) None, allowed through securities custodian for own account, after opening of non-resident taka account. 3) None, some additional capital required in some cases.	

	structure is required. 4) Unbound	 4) Unbound	
g) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of service related to such issues (CPC 8132)	1) Unbound 2) Unbound 3) None, except that issuance of securities like bonds is admissible by licensed banks and finance companies, subject to the approval of the Central Bank and/or other relevant authorities, for example, Bangladesh Securities and Exchange Commission. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 4) Unbound, except for officials employed up to the limit subject to work permits.	
h) Money and foreign exchange broking services (CPC 81339**)	1) Unbound (cross-border broking not permitted except where authorized by the Central Bank.) 2) None (Bangladesh residents may obtain services abroad subject to foreign exchange regulations.) 3) None, except that establishment of banks, money changers and financial institutions requires prior approval and licensing by the Central bank. 4) Unbound, except as indicated in the Horizontal Commitments.	1) Unbound 2) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 3) None, foreign-controlled entities subject to the same prudential regulations as applicable to domestic entities. 4) Unbound, except as indicated in the Horizontal Commitments.	
i) Asset management, such as cash and portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services	1) Unbound 2) Unbound 3) License required where corporate	1) Unbound 2) Unbound 3) Some additional capital required in some	

(CPC 8119**, 81323)	structure is required. 4) Unbound	cases. 4) Unbound	
j) Settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments (CPC 81339** or 81319)	1) Unbound 2) Unbound 3) None, except that license is required to be a member of the settlement and clearing body. 4) Unbound, except for officials employed in licensed financial institutions up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned financial institutions. 4) Unbound, except for officials employed in licensed financial institutions up to the limit subject to work permits.	
k) Advisory and other auxiliary financial services on all the activities listed in Article 1B of MTN.TNC/W/50, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131 or 8133)	1) Unbound 2) Unbound 3) None, license required. 4) Unbound, except for officials employed in licensed financial institutions up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to all prudential, supervisory and legal regulations applicable equally to domestic and foreign-owned banks and finance companies. 4) Unbound, except for officials employed in licensed financial institutions up to the limit subject to work permits.	
l) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131)	1) Unbound 2) Unbound 3) Unbound, subject to prior permission from the Central Bank and competent authorities. 4) Unbound, except for officials employed up to the limit subject to work permits.	1) Unbound 2) Unbound 3) None, subject to prior permission from the Central Bank and competent authorities irrespective of ownership status. 4) Unbound, except for officials employed up to the limit subject to work permits.	

8. HEALTH RELATED AND SOCIAL SERVICES (other than those listed under 1.A.h-j.)			
A. Hospital Services* (CPC 93110**) The commitment under mode 4 shall be limited to Foreign Specialist Doctors /Specialized Nurses to the extent covered by *Policy on the Entry of Foreign Specialist Doctors/Specialized Nurses, 2018.* (* This commitment shall not include services provided by medical colleges, nursing institutes and other health related academic and training institutions which are covered by education services under CPC 923.)	1) Unbound* 2) None, except that remittance for medical treatment abroad is permissible up to certain limit per trip which may be extended with approval of the Central Bank. 3) Unbound, except as specified in the Horizontal Commitments and licensed by Director-General of Health Services and approved by the Health Services Division, Ministry of Health and Family Welfare. 4) None, except: (a) The recruitment of Specialist Doctors/Specialized Nurses is subject to prior NOC of the Health Services Division, Ministry of Health and Family Welfare. Such NOC will be granted only when any chief executive officer of any hospital which is duly registered at Director-General of Health Services and approved by the Health Services Division, Ministry of Health and Family Welfare, submits application for NOC to the Health Services Division along with a list of Specialist Doctors/Specialized Nurses at different levels for whom such NOC are required. In addition, such NOC is subject to the opinion of the Directorate-General of Health Services on whether there is shortage of such Specialist Doctors /Specialized Nurses in Bangladesh in the area/field of medical and	1) Unbound* 2) None 3) None 4) Foreign doctors or nurses are subject to higher registration fees as compared to the nationals. Foreign doctors or nurses are also subject to higher educational qualifications and work experience as compared to nationals.	

	nursing the said NOC is applied for. (b) For recruiting a foreign medical consultant with FCPS/MD/MS /MECP/MRCS or equivalent degree, at least two Bangladeshi medical consultants having two years of experience in the same field, must be recruited. (c) During the first seven years after establishment of any hospital, maximum one-fifth of the total approved posts of doctors and nurses are allowed to be fulfilled by foreign doctors/nurses. After seven years of establishment, maximum one-tenth of the total approved posts of doctors and nurses are allowed to be fulfilled by foreign doctors/nurses. (d) Foreign doctors and nurses must take permission from the Health Services Division, Ministry of Health and Family Welfare, for entry into Bangladesh. (e) For recruiting foreign doctors/nurses recruited for more than three months, NOC from the Directorate-General of Health Services, the Ministry of Home Affairs and the Ministry of Foreign Affairs must be obtained. (f) For taking permission of recruiting foreign doctors and nurses for three months or less than three months, the rules of the Ministry of Home Affairs will be applicable. Foreign doctors and nurses recruited for three months or less than three		

	months having permission without security clearance for staying in Bangladesh, shall not be further recruited for three months or less than three months. (g) Foreign doctors and nurses are allowed for initial temporary registration of two years which may be extended by the Health Services Division, Ministry of Health and Family Welfare upon recommendation of Bangladesh Medical and Dental Council and Bangladesh Nursing Council. (h) The service provider, whether doctor or nurse, must be registered in Bangladesh Medical and Dental Council or Bangladesh Nursing and Midwifery Council or any other authority designated by the government, whichever is appropriate.		
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants Services (including catering)			
Hotel and motel lodging services (CPC 64110, 64120)	1) Unbound* 2) None 3) None 4) 10 percent, 20 percent, 30 percent, 40 percent and 50 percent of the total employees respectively of one-star, two-star, three-star, four-star, and five-star hotels must have completed training from government-recognized institutions.	1) Unbound* 2) None 3) None 4) None	

Meal serving services with full restaurant service (CPC 64210)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Meal serving services in self-service facilities (CPC 64220)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. Travel Agencies and Tour Operators Services (CPC 74710**)	1) None 2) None 3) Unbound, except that no foreign national or company is allowed to provide tour operator services with more than 49 percent ownership. 4) None	1) None 2) None 3) Unbound, except that no foreign national or company is allowed to provide tour operator services with more than 49 percent ownership. 4) None	
C. Tourist Guides Services (CPC 74720)	1) None 2) None 3) Unbound 4) Foreign tour guide can operate only through a tour operator registered in Bangladesh.	1) None 2) None 3) Unbound 4) None	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. Entertainment Services (including Theater, Live Bands and Circus Services) (CPC 9619)	1) Unbound* 2) None	1) Unbound* 2) Unbound	

	3) Unbound 4) None, except that prior approval of the government is required.	3) Unbound 4) Unbound	
B. News Agency Services (CPC 962**)	1) None 2) None 3) None 4) None, except that prior approval of the government id is required.	1) None 2) None 3) None 4) None, except as mentioned in the relevant act/policies.	
C. Libraries, Archives, Museums and Other Cultural Services (CPC 963**)			
Library services (CPC 96311) Archive services (CPC 96312)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Sporting and Other Recreational Services (CPC 964**)			
Sporting services (CPC 9641)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Recreation park and beach services (only for recreation park) (CPC 96491**)	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division.	1) Unbound* 2) None 3) None, subject to the approval of Local Government Division.	

	4) Unbound, except as mentioned in the Horizontal Commitments.	4) Unbound, except as mentioned in the Horizontal Commitments.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a) Passenger transportation (CPC 7211) b) Freight transportation (CPC 7212)	1) (a) Liner Shipping: None[5] (b) Bulk, tramp, and other international shipping, including passenger transportation: None[5] 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Bangladesh: None (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None The commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) (a) Ships' crews: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3)(b): None	1) (a) Liner Shipping: None[5] (b) Bulk, tramp, and other international shipping, including passenger transportation: None[5] 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Bangladesh: None (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None The commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) (a) Ships' crews: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3)(b): None	
c) Rental of vessels with crew (excluding vessels flying the Bangladeshi flag)	1) None, except that rental vessels cannot stay with in Bangladesh territory for a	1) None, except that rental vessels cannot stay with in Bangladesh territory for a	

5 Restriction or prohibition of a) entry in Bangladeshi ports and b) loading or unloading of cargoes in Bangladeshi ports for a designated period of time may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Bangladeshi operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavorable treatment imposed on them by that country or by local authorities or similar entities of that country.

(CPC 7213**)	period of three months or more with foreign crew. 2) None 3) None, except that rental vessels cannot stay with in Bangladesh territory for a period of three months or more with foreign crew. 4) None	period of three months or more. 2) None 3) None, except that rental vessels cannot stay with in Bangladesh territory for a period of three months or more. 4) None	
d) Maintenance and repair of vessels (CPC 8868**)	1) Unbound* 2) None 3) None, except that NOC is required from Mercantile Marine Office (MMO) and the customs office to obtain workshop license from the port authority. A guarantee letter from a shipping agent is a mandatory condition for obtaining NOC from the customs office. 4) None	1) Unbound* 2) None 3) None 4) None	
e) Pushing and towing services (CPC 7214)	1) Unbound* 2) None 3) None, except that, as the vessels (tugs and other support vessels) required to render the service cannot be acquired without Bangladeshi share, the commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	1) Unbound* 2) None 3) None 4) None	
f) Supporting services for maritime			

transport (CPC 745**)			
Port and waterway operation services (excluding cargo handling services) (CPC 7451**) Navigation aid services (CPC 7453**)	1) Unbound* 2) None 3) None, except that NOC is required from MMO and the customs office to obtain service provider license from the port authority. A guarantee letter from a shipping agent is a mandatory condition for obtaining NOC from the customs office. Usually, a service provider appointed under a tendering method which implies the Horizontal Commitments (PPA and PPR regulations applied). 4) None	1) Unbound* 2) None 3) None, except for a service provider appointed under a tendering method which implies the Horizontal Commitments (Public Procurement Act (PPA) and Public Procurement Rules (PPR) regulations applied). 4) None	
Pilotage services (CPC 7452**)	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) Unbound 4) Unbound	
Salvaging and refloating services, watering services, fueling services and garbage collecting services (CPC 7454**, 7459**)	1) Unbound* 2) None 3) None, except that NOC is required from MMO and the customs office to obtain service provider license from the port authority. A guarantee letter from a shipping agent is a mandatory condition for obtaining NOC from the customs office.	1) Unbound* 2) None 3) None	

	4) None	4) None	
Maritime cargo handling services (as defined in paragraph 3 of Note below)	1) Unbound* 2) None 3) None, except that NOC is required from MMO and the customs office to obtain service provider license from the port authority. A guarantee letter from a shipping agent is a mandatory condition for obtaining NOC from the customs office. 4) None	1) Unbound* 2) None 3) None 4) None	
Container station and depot services (as defined in paragraph 4 of Note below)	1) Unbound* 2) None 3) None, except that the commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	1) Unbound* 2) None 3) None 4) None	
Maritime agency services (as defined in paragraph 5 of Note below)	1) Unbound 2) None 3) None, except that the commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 40 percent. 4) None	1) Unbound 2) None 3) None 4) None	
Maritime freight forwarding services (as defined in paragraph 6 of Note below)	1) Unbound	1) Unbound	

	2) None 3) None, except that the commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	2) None 3) None 4) None	

Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this Schedule of Specific Commitments, a multimodal transport operator shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations. (The term "reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.)

Definitions

1. The term "other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of Japan to undertake in Bangladesh all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken under mode 1.)

These activities include, but are not limited to:

(a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;

(c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

(d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to the GATS);

(e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the commitments provided for in Chapter 8) with any locally established shipping agency; and

(f) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

2. The term "multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document or any other document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage. 3. The term "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of: (a) the loading/discharging of cargo to/from a ship; (b) the lashing/unlashing of cargo; and (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge. 4. The term "container station and depot services" means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments. 5. The term "maritime agency services" means activities consisting of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes: (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and (b) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required. 6. The term "maritime freight forwarding services" means an activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information. Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.			
B. Internal Waterways Transport			
d) Maintenance and repair of vessels (CPC 8868**)	1) Unbound* 2) None 3) None, except that NOC is required from BIDA. 4) None	1) Unbound* 2) None 3) None, except that NOC is required from BIDA. 4) None	
e) Pushing and towing services (CPC 7224)	1) Unbound* 2) None	1) Unbound* 2) None	

	3) None, except: (a) The vessels (tugs and other support vessels) required to render the service cannot be acquired without Bangladesh share. (b) The commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	3) None 4) None	
f) Supporting services for internal waterway transport (CPC 745**)			
Port and waterway operation services (excluding cargo handling services) (CPC 7451**)	1) None 2) None 3) None, except that NOC is required from BIDA. Usually, a service provider appointed under a tendering method which implies the Horizontal Commitments (PPA and PPR regulations applied). 4) None	1) None 2) None 3) None, except that NOC is required from BIDA. Usually, a service provider appointed under a tendering method which implies the Horizontal Commitments (PPA and PPR regulations applied). 4) None	
Pilotage and berthing services (CPC 7452**)	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) Unbound 4) Unbound	
Navigation aid services (CPC 7453**)	1) Unbound*	1) Unbound*	

	2) None 3) None, except that NOC is required from BIDA. Usually, a service provider appointed under a tendering method which implies the Horizontal Commitments (PPA and PPR regulations applied). 4) None	2) None 3) None, except that NOC is required from BIDA. Usually, a service provider appointed under a tendering method which implies the Horizontal Commitments (PPA and PPR regulations applied). 4) None	
Salvaging and refloating services, watering services, fueling services and garbage collecting services (CPC 7454**, 7459**)	1) Unbound* 2) None 3) None, except: (a) NOC is required from BIDA. (b) The commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	1) Unbound* 2) None 3) None, except: (a) NOC is required from BIDA. (b) The commercial presence must be established only through a joint venture enterprise with foreign equity share allowable up to maximum 49 percent. 4) None	
C. Air Transport Services			
d) Aircraft repair and maintenance services (as defined in subparagraph (a) of Article 7.2) (CPC 8868**)	1) Unbound* 2) None 3) None. However, subject to compliance of ANO-AMO/MRO, it may be given. 4) None	1) Unbound* 2) None 3) None 4) None	
Selling and marketing of air transport services (as defined in subparagraph (i) of Article 7.2)	1) None 2) None	1) None 2) None	

	3) None. If a foreign air operator wishes to provide commercial air transport services in Bangladesh, the air operator must appoint a company 100 percent owned by a Bangladeshi citizen and registered in Bangladesh as its sole sales representative. 4) None	3) None 4) None	
E. Rail Transport Services			
a) Passenger transportation (CPC 7111)	1) Unbound* 2) None 3) None, except that fare shall be fixed as per the Railway Act. 4) None	1) Unbound* 2) None 3) None, except that fare shall be fixed as per the Railway Act. 4) None	
b) Freight transportation (CPC 7112)	1) Unbound* 2) None 3) None, except that fare shall be fixed as per the Railway Act. 4) None	1) Unbound* 2) None 3) None, except that fare shall be fixed as per the Railway Act. 4) None	
d) Maintenance and repair of rail transport equipment (CPC 8868**)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
Rental services of railway transport equipment with operator	1) Unbound* 2) None	1) Unbound* 2) None	

	3) None 4) None	3) None 4) None	
e) Supporting services for rail transport services (CPC 743)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
F. Road Transport Services			
a) Passenger transportation (CPC 7121, 7122)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
b) Freight transportation (CPC 7123)	1) Unbound* 2) Unbound 3) Unbound 4) None	1) Unbound* 2) Unbound 3) Unbound 4) None	
c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) Unbound 4) None	1) None 2) None 3) Unbound 4) None	
d) Maintenance and repair services of road transport equipment (CPC 6112, 8867)	1) Unbound* 2) None	1) Unbound* 2) None	

	3) None 4) None	3) None 4) None	
e) Supporting services for road transport services (CPC 744)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
G. Pipeline Transport			
a) Transportation of fuels (CPC 71310)	1) Unbound* 2) Unbound 3) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments. 4) Subject to specific government approval under special conditions including anything mentioned in the Horizontal Commitments.	1) Unbound* 2) Unbound 3) None 4) None	

Part 3
Schedule of Japan

Modes of Supply: 1) Cross-Border Supply 2) Consumption Abroad 3) Commercial Presence 4) Presence of Natural Persons			
I. HORIZONTAL COMMITMENTS			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
ALL SECTORS INCLUDED IN THIS SCHEDULE	4) With respect to the measures pursuant to immigration laws and regulations: Unbound, except for measures concerning the entry and temporary stay of a natural person of Bangladesh who falls in one of the categories referred to in Annex 7.	4) Unbound, except for measures concerning the categories of natural persons referred to in the Market Access column.	
ALL SECTORS INCLUDED IN THIS SCHEDULE	1) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 2) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 3) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 4) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed.	1) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 2) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 3) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed. 4) With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed.	
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949) apply to foreign investors who intend to make investments	3) The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949) apply to foreign investors who intend to make investments	

	in Japan when: (a) the investment which the foreign investor intends to make may undermine the national security, disturb the maintenance of public order, or hinder the protection of public safety; or (b) the foreign investor intends to make the investment in an industry included in Japan's reservations to the OECD Code of Liberalisation of Capital Movements[1] lodged in accordance with paragraph (b) of Article 2 of the Code. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.	in Japan when: (a) the investment which the foreign investor intends to make may undermine the national security, disturb the maintenance of public order, or hinder the protection of public safety; or (b) the foreign investor intends to make the investment in an industry included in Japan's reservations to the OECD Code of Liberalisation of Capital Movements[1] lodged in accordance with paragraph (b) of Article 2 of the Code. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.	
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services supplied by a lawyer qualified as "Bengoshi" under Japanese law (CPC 861)	1) None, except that: services must be supplied by a natural person or by a Legal Profession Corporation[2]; and commercial presence is required. 2) None, except that:	1) None 2) None	

1 The term "the OECD Code of Liberalisation of Capital Movements" means the Code of Liberalisation of Capital Movements adopted by the Council of the Organisation for Economic Co-operation and Development on December 12, 1961, as revised or amended.

2 A Legal Profession Corporation under Japanese law is composed of one or more partners who are lawyers qualified as "Bengoshi" under Japanese law and who have the right and obligation to execute activities of the Legal Profession Corporation.

	services must be supplied by a natural person or by a Legal Profession Corporation; and commercial presence is required. 3) None, except that: services must be supplied by a natural person or by a Legal Profession Corporation. 4) None, except that commercial presence is required.	3) None 4) None	
a) Legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer (CPC 861**) (a) Legal advisory services on law do not include: (i) legal representational services for juridical procedures in courts and other government agencies as well as preparation of legal documents for such procedures; (ii) expression of legal opinions concerning laws other than laws of the jurisdiction where the service supplier is qualified as a lawyer (hereinafter referred to in this sector as the "jurisdiction"); (iii) legal representational services for the entrustment of the preparation of notarial deeds; and (iv) those activities concerning a legal case whose primary objective is the	1) None, except that: services must be supplied by a natural person; and commercial presence is required. 2) None 3) None, except that services must be supplied by a natural person. 4) None, except that commercial presence is required.	1) None, except that a service supplier is required to stay in Japan not less than 180 days in a year. 2) None 3) None 4) None, except that a service supplier is required to stay in Japan not less than 180 days in a year.	3) (a) Practice of international law is permitted, provided that the international law is or was in force in the jurisdiction. Practice of third country law is permitted, according to written advice on each issue from competent persons (e.g. lawyers qualified in the third country and engaging in legal business concerning the law of that country). Practice of Japanese law is not permitted. (b) Association with Bengoshi is permitted. Employment of Bengoshi is permitted. (c) Use of firm name is unrestricted, provided that it is followed with reference to "Gaikoku-Ho-Jimu-Bengoshi Jimusho".

acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan. (b) A service supplier shall be required to cooperate with "Bengoshi" or to ask for his or her advice in a legal case concerning family relations or inheritance, in which a Japanese national is involved as a party, or in a legal case whose objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan, as long as the above objective is not the primary one.			(d) Representation in international arbitration is permitted.
Note to the Specific Commitment in the Sector of Legal Advisory Services on Law of Jurisdiction Where the Service Supplier Is a Qualified Lawyer A service supplier must be recognized as "Gaikoku-Ho-Jimu-Bengoshi" by the Minister of Justice and register with the Japan Federation of Bar Associations. The conditions for granting recognition by the Minister of Justice are as follows: (a) The service supplier is qualified as a lawyer in that jurisdiction. (b) The service supplier has been engaged as a lawyer for at least three years in the jurisdiction. (c) The service supplier is not subject to such conditions of disqualification in the jurisdiction which, if applied to "Bengoshi", would disqualify the "Bengoshi". (d) The service supplier possesses the intention to undertake the profession in good faith. (e) The service supplier possesses plans, residence and financial basis to perform his or her functions properly and steadily. (f) The service supplier possesses capability to compensate for damages caused to the client, if any.			
a) Legal services supplied by a judicial scrivener qualified as "Shiho-Shoshi"	1) None, except that:	1) None	

under Japanese law (CPC 861**)	services must be supplied by a natural person or by a Judicial Scrivener Corporation[3]; and commercial presence is required. 2) None, except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation; and commercial presence is required. 3) None, except that services must be supplied by a natural person or by a Judicial Scrivener Corporation. 4) None, except that commercial presence is required.	2) None 3) None 4) None	
a) Legal services supplied by an administrative scrivener qualified as "Gyosei-Shoshi" under Japanese law (CPC 861**)	1) None, except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation[4]; and commercial presence is required. 2) None, except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation; and commercial presence is required.	1) None 2) None	

3 A Judicial Scrivener Corporation under Japanese law is composed of one or more partners who are judicial scriveners qualified as "Shiho-Shoshi" under Japanese law and who have the right and obligation to execute activities of the Judicial Scrivener Corporation.

4 An Administrative Scrivener Corporation under Japanese law is composed of one or more partners who are administrative scriveners qualified as "Gyosei-Shoshi" under Japanese law and who have the right and obligation to execute activities of the Administrative Scrivener Corporation.

	3) None, except that services must be supplied by a natural person or by an Administrative Scrivener Corporation. 4) None, except that commercial presence is required.	3) None 4) None	
a) Legal services supplied by a certified social insurance and labor consultant qualified as “Shakai-Hoken-Romushi” under Japanese law (CPC 861**)	1) None, except that: services must be supplied by a natural person or by a Certified Social Insurance and Labor Consultant Corporation[5]; and commercial presence is required. 2) None, except that: services must be supplied by a natural person or by a Certified Social Insurance and Labor Consultant Corporation; and commercial presence is required. 3) None, except that services must be supplied by a natural person or by a Certified Social Insurance and Labor Consultant Corporation. 4) None, except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Legal services supplied by a patent attorney qualified as “Benrishi” under Japanese law (CPC 86119, 8612, 8613, 8619)	1) None, except that: services must be supplied by a natural person or by a Patent Attorney Corporation[6]; and commercial presence is required for a	1) None	

5 A Certified Social Insurance and Labor Consultant Corporation under Japanese law is composed of one or more partners who are certified social insurance and labor consultants qualified as “Shakai-Hoken-Romushi” under Japanese law and who have the right and obligation to execute activities of the Certified Social Insurance and Labor Consultant Corporation.

6 A Patent Attorney Corporation under Japanese law is composed of one or more partners who are patent attorneys qualified as “Benrishi” under Japanese law and who have the right and obligation to execute activities of the Patent Attorney Corporation.

	Patent Attorney Corporation. 2) None, except that: services must be supplied by a natural person or by a Patent Attorney Corporation; and commercial presence is required for a Patent Attorney Corporation. 3) None, except that services must be supplied by a natural person or by a Patent Attorney Corporation. 4) None	2) None 3) None 4) None	
a) Legal services supplied by a maritime procedure agent qualified as "Kaijidairishi" under Japanese law (CPC 861**)	1) None, except that services must be supplied by a natural person. 2) None, except that services must be supplied by a natural person. 3) None, except that services must be supplied by a natural person. 4) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a land and buildings investigator qualified as "Tochi-Kaoku-Chosashi" under Japanese law (CPC 861**)	1) None, except that: services must be supplied by a natural person or by a Land and Buildings Investigator Corporation[7]; and commercial presence is required. 2) None, except that: services must be supplied by a natural	1) None 2) None	

7 A Land and Buildings Investigator Corporation under Japanese law is composed of one or more partners who are land and buildings investigators qualified as "Tochi-Kaoku-Chosashi" under Japanese law and who have the right and obligation to execute activities of the Land and Buildings Investigator Corporation.

	person or by a Land and Buildings Investigator Corporation; and commercial presence is required. 3) None, except that services must be supplied by a natural person or by a Land and Buildings Investigator Corporation. 4) None, except that commercial presence is required.	 3) None 4) None	
b) Accounting, auditing and bookkeeping services (CPC 862)	1) None, except that: provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation[8] under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation. 2) None, except that: provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation. 3) None, except that provision of the services that must be supplied by an accountant qualified as "Koninkaikeishi" or an Audit Corporation under Japanese	1) None 2) None 3) None	

8 An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as "Koninkaikeishi" under Japanese law and who have the right and obligation to execute activities of the Audit Corporation.

	law is restricted to a natural person or an Audit Corporation. 4) None	 4) None	
c) Taxation services (CPC 863)	1) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951): services must be supplied by a natural person or by a Certified Public Tax Accountant Corporation[9]; and commercial presence is required. 2) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law: services must be supplied by a natural person or by a Certified Public Tax Accountant Corporation; and commercial presence is required. 3) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, services must be supplied by a natural person or by a Certified Public Tax Accountant Corporation. 4) None, except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required.	1) None 2) None 3) None 4) None	
d), e)	1) None, except that commercial presence is	1) None	

9 A Certified Public Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as “Zeirishi” under Japanese law and who have the right and obligation to execute activities of the Certified Public Tax Accountant Corporation.

Architectural services which must be supplied by a service supplier qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi" (CPC 86712, 86713, 86714[10]) (CPC 86722, 86723, 86724[10], 86725[10], 86727[10])	required. 2) None, except that commercial presence is required. 3) None 4) None, except that commercial presence is required.	2) None 3) None 4) None	
d), e), g) Architectural services which may be supplied by a service supplier not qualified as "Kenchikushi" under Japanese law, or by a service supplier not using "Kenchikushi" (CPC 8671, 8672[11], 86742[11])	1) None[12] 2) None[12] 3) None 4) None[12]	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (CPC 8672[13], 8673[13])	1) None[12] 2) None[12] 3) None 4) None[12]	1) None 2) None 3) None 4) None	
g) Urban planning and landscape architectural services (CPC 8674[13])	1) None[12] 2) None[12] 3) None 4) None[12]	1) None 2) None 3) None 4) None	
h) Medical and dental services (CPC 9312)	1) Unbound*	1) Unbound*	

10 Limited to services necessary for building construction excluding post-construction services.

11 Limited to services necessary for building construction.

12 In the case where the services are supplied by a service supplier who is qualified as "Kenchikushi" under Japanese law, or by a service supplier using "Kenchikushi", commercial presence is required.

13 Excluding architectural services and civil engineering consulting services.

	2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	
i) Veterinary services (CPC 932)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
j) Services supplied by midwives, nurses and para-medical personnel (CPC 93191**)	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	
j) Services supplied by physiotherapists qualified as “Rigaku-ryohoushi”, or by dietitians qualified as “Eiyoushi”, under Japanese law (CPC 93191**)	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) None	
B. Computer and Related Services (excluding computer reservation system services for air transport services) (CPC 841, 842, 843, 844, 845, 849)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) None	4) None	
C. Research and Development Services			
a) Research and development services on natural sciences (CPC 851) b) Research and development services on social sciences and humanities (CPC 852) c) Interdisciplinary research and development services (CPC 853)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
D. Real Estate Services			
a) Real estate services involving own or leased property (for property in Japan) (CPC 821**)	1) None, except that commercial presence is required. 2) None, except that commercial presence is required. 3) None 4) None, except that commercial presence is required.	1) None 2) None 3) None 4) None	
a) Real estate services involving own or leased property (for property outside Japan) (CPC 821**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property in Japan) (CPC 822**)	1) None, except that commercial presence is required. 2) None, except that commercial presence is required.	1) None 2) None	

	3) None 4) None, except that commercial presence is required.	3) None 4) None	
E. Rental and Leasing Services without Operators			
a) Rental and leasing services, without operators, relating to ships[14] (CPC 83103)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
c) Rental and leasing services, without operators, relating to transport equipment other than vessels and aircraft (CPC 83101, 83102, 83105)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Rental and leasing services, without operators, relating to machineries and equipment other than transport equipment (CPC 83106-83109)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Other Business Services			
a) Advertising services (CPC 871)	1) None 2) None	1) None 2) None	

14 Excluding rental and leasing of ships used for transportation of passengers or goods between a port located in Japan and another port located in Japan and traffic with passengers aboard originating and terminating in the same port located in Japan. There is a nationality requirement for a ship to fly the flag of Japan. In the case that services are supplied through the use of ship flying the flag of Japan, the ship must be owned by:

(a) a natural person with Japanese nationality; or

(b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives administering the affairs of the juridical person (“gyomu-wo-shikkosuru yakuin”) having Japanese nationality.

	3) None 4) None	3) None 4) None	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Services related to management consulting (CPC 86601, 86609)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services			
(a) for manufactured goods, excluding services covered by the Measurement Law (Law No. 51 of 1992) (CPC 8676**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) covered by the Measurement Law as follows: (CPC 86763**)	1) None, except that commercial presence is required.	1) None	

(i) Periodic inspection of specified measuring instruments; (ii) Verification of specified measuring instruments; (iii) Measurement certification business, including specified measurement certification business; (iv) Inspection of specified measuring instruments used for the measurement certification; (v) Accreditation for a person engaged in specified measurement certification business; and (vi) Calibration of the measuring instruments and other services.	2) None, except that commercial presence is required. 3) None 4) None, except that commercial presence is required.	2) None 3) None 4) None	
f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
k) Placement services of personnel within Japan except in the following occupations (limited to services to establish employment relationship between a job applicant and an employer seeking personnel on the basis of job applications and offers): (a) Port transport services; (b) Construction work; and	1) None, except that commercial presence is required. 2) Unbound* 3) None 4) None, except that commercial presence is required.	1) Unbound 2) Unbound* 3) None 4) None	

(c) Work which is stipulated in the Ministry of Health, Labour and Welfare Ordinance as having a possibility of hindering worker's protection. (CPC 87201, 87202)			
k) Supply services of personnel within Japan[15] except in the following categories of business (limited to services to dispatch workers employed by the service supplier to work under the direction of another person while employment relationship with the service supplier is maintained): (a) Port transport services; (b) Construction work; (c) Guarding; and (d) Other work stipulated in a Cabinet Order after consulting the Labor Policy Council (such as medical-related work). (CPC 87203, 87209)	1) None, except that commercial presence is required. 2) Unbound* 3) None 4) None, except that commercial presence is required.	1) Unbound 2) Unbound* 3) None 4) None	
l) Investigation services (CPC 87301)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
m) Related scientific and technical consulting services (excluding services related to petroleum, petroleum products,	1) None 2) None	1) None 2) None	

15 The dispatched worker may not be supplied from outside of Japan through intra-corporate transfer.

gas, mineral and surveying) (CPC 86751**, 86752**)	3) None 4) None	3) None 4) None	
m) Surveying services for the land in Japan (CPC 86753**, 86754**)	1) None, except that commercial presence is required except for the surveys conducted without the use of Basic Survey[16] data or Public Survey[17] data, and where the survey is for small areas or where the survey does not require high accuracy. 2) None, except that commercial presence is required except for the surveys conducted without the use of Basic Survey data or Public Survey data, and where the survey is for small areas or where the survey does not require high accuracy. 3) None 4) None, except that commercial presence is required except for the surveys conducted without the use of Basic Survey data or Public Survey data, and where the survey is for small areas or where the survey does not require high accuracy.	1) None 2) None 3) None 4) None	
m) Surveying services for the land outside Japan (CPC 86753**, 86754**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

16 The term “Basic Survey” means a primary or fundamental survey, conducted by the Geospatial Information Authority of Japan of the Ministry of Land, Infrastructure, Transport and Tourism, for all surveys.

17 The term “Public Survey” means a survey, other than Basic Survey, which:

(a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and

(b) is conducted with the expenses born or subsidized, in part or in full, by the Government or other public entities of Japan.

n) Maintenance and repair of equipment (excluding vessels, aircraft and other transport equipment) (CPC 633, 8861-8866)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
o) Building-cleaning services (CPC 87401, 87402, 87403, 87409)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
p) Photographic services (CPC 875)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
q) Packaging services (CPC 876)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
r) Printing and publishing services (CPC 88442)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
s) Convention services (CPC 87909**)	1) None	1) None	

	2) None 3) None 4) None	2) None 3) None 4) None	
t) Telephone answering services (CPC 87903)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Duplicating services (CPC 87904)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Mailing list compilation and mailing services (CPC 87906)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Specialty design services (CPC 87907)	1) None 2) None	1) None 2) None	

	3) None 4) None	3) None 4) None	
2. COMMUNICATION SERVICES			
A/B. Postal/Courier Services[18]			
Correspondence-delivery services supplied by Special Correspondence Delivery Business Special Correspondence Delivery Business is the business which provides correspondence-delivery services of one or a combination of the following mail items as stipulated in the Law Concerning Correspondence Delivery Provided by Private-Sector Operators (Law No. 99 of 2002): (a) mail items that have dimensions totaling more than 73 cm or weight over 4 kg; (b) mail items that are to be delivered within three hours of being mailed; and (c) mail items that bear a delivery charge that exceeds the amount specified by an ordinance of the Ministry of Internal Affairs and Communications and is not less than 800 yen.	1) None 2) None 3) None 4) None	1) None 1) None 3) None 4) None	
C. Telecommunications Services			
Basic telecommunications services	1) None	1) None	

18 Suppliers of postal/courier services are subject to permission/registration requirements for related modes of transport services. Japan's commitments in postal/courier services other than correspondence-delivery services including printed matter, parcels, goods or other items, are indicated in the sector of Transport Services. (Refer to 11. TRANSPORT SERVICES.)

a) Voice telephone services (CPC 7521) b) Packet-switched data transmission services (CPC 7523**) c) Circuit-switched data transmission services (CPC 7523**) d) Telex services (CPC 7523**) f) Facsimile services (CPC 7521**, 7529**) g) Private leased circuit services (CPC 7522**, 7523**) o) Other	2) None 3) None, except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation[19] as stipulated in the Act on Nippon Telegraph and Telephone Corporation, etc. (Law No.85 of 1984) (NTT, Inc. and its successor) must be less than one-third. 4) None	2) None 3) None, except that board members and auditors in Nippon Telegraph and Telephone Corporation[19] and the Regional Companies as stipulated in the Act on Nippon Telegraph and Telephone Corporation, etc. (Law No.85 of 1984) (NTT, Inc., NTT EAST, Inc., NTT WEST, Inc. and their successors) are required to have Japanese nationality. 4) None	
Value-added services h) Electronic mail services (CPC 7523**) i) Voice mail services (CPC 7523**) j) On-line information and data base retrieval services (CPC 7523**) k) Electronic data interchange (EDI) services (CPC 7523**) l) Enhanced/value-added facsimile services	1) None 2) None 3) None, except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation[19] as stipulated in the Act on Nippon Telegraph and Telephone Corporation, etc. (Law No.85 of 1984) (NTT, Inc. and its successor) must be less than one-third. 4) None	1) None 2) None 3) None, except that board members and auditors in Nippon Telegraph and Telephone Corporation[19] and the Regional Companies as stipulated in the Act on Nippon Telegraph and Telephone Corporation, etc. (Law No.85 of 1984) (NTT, Inc., NTT EAST, Inc., NTT WEST, Inc. and their successors) are required to have Japanese nationality. 4) None	

19 Nippon Telegraph and Telephone Corporation (NTT, Inc. and its successor) must own all the shares issued by the Regional Companies as stipulated in the Act on Nippon Telegraph and Telephone Corporation, etc. and their successors.

including store and forward, store and retrieve (CPC 7523**) m) Code and protocol conversion services n) On-line information and/or data processing services (including transaction processing) (CPC 843**) o) Other			
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (CPC 9611)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Motion picture projection services (CPC 9612)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Sound recording services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (excluding services related to mining)			

A. General Construction Work for Buildings (CPC 512**) B. General Construction Work for Civil Engineering (CPC 513**) C. Installation and Assembly Work (CPC 514**, 516**) D. Building Completion and Finishing Work (CPC 517**) E. Other (CPC 511**, 515**, 518**)	1) Unbound* 2) None 3) None 4) None, except that commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
4. DISTRIBUTION SERVICES			
A. Commission Agents' Services (CPC 621, 61111, 61130, 61210) B. Wholesale Trade Services (CPC 622, 61111, 61130, 61210) C. Retailing Services (CPC 631, 632, 61112, 61130, 61210) D. Franchising Services (CPC 8929)			
(a) These services indicated above excluding those related to rice, tobacco, alcoholic beverages, and those supplied at Public Wholesale Market[20]	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(d) These services indicated above	1) Unbound*	1) Unbound*	

20 Public Wholesale Market is a market established under national or local government approval for commission agents' services and wholesale trade services of fresh foods including vegetables, fruits, marine products, meats and other daily foods, and flowers, with auction or bidding hall, parking lot and other facilities necessary for trade and disposal of aforementioned goods, which is operated on a permanent basis.

supplied at Public Wholesale Market[20]	2) Unbound* 3) None 4) None	2) Unbound* 3) None 4) None	
5. EDUCATIONAL SERVICES			
A. Primary Education Services[21, 22] (excluding Nursery Schools), Supplied as Formal Education (CPC 9211**, 9219)	1) Unbound 2) Unbound 3) None, except that Formal Education Institutions must be established by school juridical persons[23]. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
B. Secondary Education Services[21, 22], Supplied as Formal Education (CPC 9221, 9222, 9223)	1) Unbound 2) Unbound 3) None, except that Formal Education Institutions must be established by school juridical persons[23]. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
C. Higher Education Services[21, 22], Supplied as Formal Education (CPC 9231, 9239)	1) Unbound 2) None 3) None, except that Formal Education Institutions must be established by school juridical persons[23].	1) Unbound 2) None 3) None	

21 These Educational Services supplied as formal education in Japan are supplied by Formal Education Institutions. The term "Formal Education Institutions" means elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, special support schools, kindergartens, and integrated centers for early childhood education and care, established under Japanese law.

22 Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal Education Institutions, specialized training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) under Japanese law.

23 The term "school juridical person" means a non-profit juridical person established for the purpose of supplying educational services under Japanese law.

	4) None	4) None	
D. Adult Education Services[22, 24] (CPC 924) E. Other Education Services[22, 24] (CPC 929)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
6. ENVIRONMENTAL SERVICES			
A. Sewage Services (CPC 9401)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. Refuse Disposal Services (CPC 9402)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
C. Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Other			

24 Formal Education Institutions must be established by school juridical persons. Specialized training colleges and miscellaneous schools may be required to be established by school juridical persons. Formal Education Institutions supply formal education, but at the same time they may supply educational services other than formal education, while specialized training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) supply educational services other than formal education.

Cleaning services of exhaust gases (CPC 9404) Noise abatement services (CPC 9405) Nature and landscape protection services (CPC 9406) Other environmental protection services (CPC 9409)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
7. FINANCIAL SERVICES			
For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to in this Schedule as the "Understanding") which is included in Japan's Schedule of Specific Commitments of the GATS (WTO Document GATS/SC/46/Suppl.3) is incorporated into and forms part of this Schedule. Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 7, Annex 4 and the Understanding. For prudential reasons within the context of Article 4 of Annex 4, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, financial instruments business operators are allowed to deal in securities defined in the relevant Japanese law, and banks are not allowed to deal in those securities unless allowed in accordance with the said law. With respect to specific commitments in the sectors of Financial Services, services supplied in the territory of Bangladesh to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (o)(ii) of Article 7.2.			
A. Insurance and Insurance-Related Services	Specific commitments in the Market Access column with respect to the supply of a service as prescribed in subparagraphs (o)(i) and (ii) of Article 7.2 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 7.3, 7.4 and 7.6 and Annex 4, subject to the conditions and qualifications set out below. 1) None, except that: commercial presence is in principle required for insurance contracts on the	1) None	

	following items and any liability arising therefrom: (a) goods being transported within Japan; and (b) ships flying the flag of Japan which are not used for international maritime transport; and commercial presence is required for insurance intermediation services in Japan. 2) None, except that: commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom: (a) goods being transported within Japan; and (b) ships flying the flag of Japan which are not used for international maritime transport; and commercial presence is required for insurance intermediation services in Japan. 3) None[25] 4) Unbound	2) None 3) None 4) Unbound	
B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)	Specific commitments in the Market Access column with respect to the supply of a service as prescribed in subparagraphs (o)(i) and (ii) of Article 7.2 are unbound except for		

25 Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

	obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 7.3, 7.4 and 7.6 and Annex 4, subject to the conditions and qualifications set out below. 1) None 2) None 3) None 4) Unbound	 1) None 2) None 3) None, except that the deposit insurance system does not cover deposits taken by branches of foreign banks. 4) Unbound	
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services (CPC 9311)	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) None	
B. Other Human Health Services (CPC 9319)	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound, except that there is no limitation on the participation of foreign capital. 4) None	
C. Social Services (including Services Supplied by Certified Careworker, excluding Child Day-Care Services)	1) Unbound* 2) None	1) Unbound* 2) None	

(CPC 933 except 93321)	3) Unbound, except that there is no limitation on the participation of foreign capital. 4) Unbound	3) Unbound, except that there is no limitation on the participation of foreign capital. 4) None	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels and restaurants services (CPC 641-643)			
Hotel management services	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) None	
Catering services (CPC 6423)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Tourist Guides Services (CPC 7472)	1) Unbound* 2) None	1) Unbound* 2) None	

	3) None 4) None	3) None 4) None	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (including Theater, Live Bands and Circus Services) (CPC 9619)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. News Agency Services (CPC 962)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Libraries, Archives, Museum and Other Cultural Services			
Libraries and Archives Services (CPC 96311, 96312)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Sporting and Other Recreational Services			
Sporting services (CPC 9641) Recreation parks and beach services (CPC 96491)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a), b) International maritime transport services (including services of passenger transportation and freight transportation) (CPC 7211, 7212)	1) (a) Liner Shipping: None[26] (b) Bulk, tramp, and other international shipping, including passenger transportation: None[26] 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None 4) (a) Ships' crews: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3)(b): Unbound	1) (a) Liner Shipping: None[26] (b) Bulk, tramp, and other international shipping, including passenger transportation: None[26] 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet flying the flag of Japan: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None 4) (a) Ships' crews: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3)(b): Unbound	The following services will be made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: (a) Pilotage services; (b) Pushing and towing services; (c) Provisioning, fueling and watering services; (d) Garbage collecting and refuse disposal services; (e) Port captain's services; (f) Navigation aids services; (g) Shore based operational services essential to ship operations, including communications, water and electrical supplies; (h) Emergency repair services; and (i) Anchorage, berths and berthing services.
c) Rental of vessels with crew (excluding vessels flying the Japanese flag) (CPC 7213**)	1) None 2) None 3) None	1) None 2) None 3) None	

26 Restriction or prohibition of a) entry into ports located in Japan and b) loading or unloading of cargoes in ports located in Japan for a designated period of time may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavorable treatment imposed on them by that country or by local authorities or similar entities of that country.

	4) None	4) None	
A. Maritime Auxiliary Transport Services			
d) Maintenance and repair of vessels (CPC 8868**)	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
e) Pushing and towing services (CPC 7214)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
f) Salvaging and refloating services, watering services, fueling services and garbage collecting services (CPC 7454**, 7459**)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Maritime cargo handling services (as defined in paragraph 2 of Note below)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Container station and depot services (as defined in paragraph 3 of Note below)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None	

	4) Unbound	4) Unbound	
Maritime agency services (as defined in paragraph 4 of Note below)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Maritime freight forwarding services (as defined in paragraph 5 of Note below)	1) None, except that: commercial presence is required; and an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None, except that an operation permit or governmental registration will be granted on reciprocal basis. 4) Unbound	1) None, except that an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None, except that an operation permit or governmental registration will be granted on reciprocal basis. 4) Unbound	

Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services

Notwithstanding the fact that road, rail, inland waterways and related auxiliary services are not fully covered in this Schedule of Specific Commitments, a multimodal transport operator(Note 1) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions(Note 2) for the purpose of carrying out multimodal transport operations.

Note 1: The term "multimodal transport operator" means the person on whose behalf the bill of lading, multimodal transport document or any other document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

Note 2: The term "reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

Definitions

1. The term "other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of Bangladesh to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport

constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken in respect of services supplied under subparagraph (o)(i) of Article 7.2.)

These activities include, but are not limited to:

(a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) the acquisition, on their own account or on behalf of their customers (including the resale to their customers) of any domestic transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service;

(c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

(d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to the GATS);

(e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the commitments provided for in Chapter 8) with any locally established shipping agency; and

(f) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

2. The term “maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:

(a) the loading/discharging of cargo to/from a ship;

(b) the lashing/unlashing of cargo; and

(c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. The term “container station and depot services” means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

4. The term “maritime agency services” means activities consisting of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

(a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and

(b) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

5. The term “maritime freight forwarding services” means an activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and

related services, preparation of documentation and provision of business information. Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.			
B. Internal Waterways Transport			
d) Maintenance and repair of vessels (CPC 8868**)	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
e) Pushing and towing services (CPC 7224)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
f) Salvaging and refloating services, watering services, fueling services and garbage collecting services (CPC 7454**, 7459**)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
C. Air Transport Services			
d) Aircraft repair and maintenance services defined in subparagraph (a) of Article 7.2	1) Unbound* 2) None 3) None, except that the number of licenses conferred to service suppliers may be limited. 4) None	1) Unbound* 2) None 3) None 4) None	
e) Selling and marketing of air transport	1) None	1) None	

services defined in subparagraph (i) of Article 7.2	2) None 3) None 4) None	2) None 3) None 4) None	
e) Computer reservation system services defined in subparagraph (d) of Article 7.2	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Ground handling services defined in subparagraph (f) of Article 7.2	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
E. Rail Transport Services			
d) Maintenance and repair services of rail transport equipment (CPC 8868**)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
d) Rental of rail transport equipment with operator	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Road Transport Services			

b) Freight transportation services (CPC 7123)	1) Unbound* 2) None 3) None, except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None, except that: limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
d) Maintenance and repair services of road transport equipment (CPC 6112, 8867)	1) Unbound* 2) None 3) None 4) None, except that commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
G. Pipeline Transport			
b) Transport services of goods other than fuels (CPC 7139)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
H. Services Auxiliary to All Modes of Transport			

b) Storage and warehouse services (excluding services relating to petroleum and petroleum products) (CPC 742**)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
d) Customs clearance agent services related to Japanese Customs	1) Unbound* 2) Unbound* 3) None 4) None, except that commercial presence is required.	1) Unbound* 2) Unbound* 3) None 4) None	

Annex 6
referred to in Chapter 7

List of Most-Favored-Nation Treatment Exemptions in relation to Article 7.7

List of Japan

Sector or Sub-Sector	Description of Measure Indicating its Inconsistency with Article 7.7	Intended Duration	Conditions Creating the Need for the Exemption[1]
Maritime freight forwarding services	An operation permit or governmental registration for maritime freight forwarding services (including services related to multimodal transport services[2]) is granted only to those firms of the countries in which Japanese firms are eligible for such permit or qualified for such registration.	Termination of this measure shall be considered depending upon the outcome of future negotiations for trade liberalization.	Need to ensure that Japanese persons have satisfactory access to the supply of maritime freight forwarding services (including services related to multimodal transport services) in Bangladesh.
International shipping services (including passenger transportation and freight transportation services)	Restriction or prohibition of a) entry into ports located in Japan and b) loading or unloading of cargoes in ports located in Japan for a designated period of time may be imposed as a countermeasure on operators of vessels who belong to the country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavorable treatment imposed on them by that country or by local authorities or similar entities of that country.	Termination of this measure shall be considered depending upon the outcome of future negotiations for trade liberalization.	Need to ensure favorable treatment for Japanese vessels operators in Bangladesh.
Energy services	With respect to the supply of services in the Electricity Utility Industry, Gas Utility Industry and Nuclear Energy Industry, excluding services supplied under subparagraph (o)(iii) of Article 7.2, preferential treatment may be accorded to the service suppliers of a non-Party.	Indefinite	Need to secure an efficient and stable supply of energy.
Fisheries related services	With respect to the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan, including the following fisheries related services, preferential treatment may be accorded to the	Indefinite	Need to ensure conservation and management of fishery resources.

1 Description in this column shall be construed as information provided for reference purposes that does not form part of commitments.

2 The term “multimodal transport services” means freight transport services combining international maritime transport and road/railroad transport, provided on “door to door” basis by a multimodal transport operator (as defined in Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services in the Schedule of Specific Commitments of Japan).

	service suppliers of a non-Party: (a) investigation of aquatic resources without taking such resources; (b) luring of aquatic resources; (c) preservation and processing of fish catches; (d) transportation of fish catches and fish products; and (e) provision of supplies to other vessels used for fisheries.		
All sectors	With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed.	Indefinite	Need to ensure territorial integrity and security of Japan.
All sectors	The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949) apply to foreign investors who intend to make investments in Japan when: (a) the investment which the foreign investor intends to make may undermine the national security, disturb the maintenance of public order, or hinder the protection of public safety; or (b) the foreign investor intends to make the investment in an industry included in Japan's reservations to the OECD Code of Liberalisation of Capital Movements[3] lodged in accordance with paragraph (b) of Article 2 of the Code. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.	Indefinite	Need to ensure security of Japan.

3 For the purposes of this entry, the term "the OECD Code of Liberalisation of Capital Movements" means the Code of Liberalisation of Capital Movements adopted by the Council of the Organisation for Economic Co-operation and Development on December 12, 1961, as revised or amended.

Annex 7
referred to in Chapter 8

Schedule of Specific Commitments on Movement of Natural Persons

Part 1
Specific Commitments of Bangladesh

1. This Schedule sets out Bangladesh's commitments in accordance with Chapter 8 with respect to its commitments for the entry and temporary stay of natural persons of Japan covered under Article 8.2. Accordingly, the categories provided for in this Schedule correspond to the categories provided for in that Article. The visa type referred to in this Schedule corresponds to the visa category used for immigration purposes.

2. For the purposes of Chapter 8 and this Schedule, natural persons of Japan as set out in each category of this Schedule may be subject to numerical restriction.

3. Nothing in this Agreement shall be construed to impose any obligation on Bangladesh regarding its immigration measures, except for Chapters 1 and 8, Chapter 21 to the extent provided for in Article 8.8, and Chapter 22.

Description of Category	Conditions and Limitations (including length of stay)
A. Business Visitors of Japan	
A natural person of Japan who will stay in Bangladesh without acquiring remuneration from within Bangladesh and without engaging in making direct sales to the general public or in supplying services himself or herself, for the purpose of: (a) analyzing investment potential; (b) participating in business-related board meetings, general meetings, technical meetings, etc.; (c) recruiting manpower from Bangladesh; (d) participating in trade fair, exhibitions and for discussions on these activities; (e) quality verification of Bangladeshi products and negotiations with suppliers for placing orders; (f) acting as a tour conductor; (g) enhancing academic network; or (h) acting as a foreign partner of the business or functioning as a director in the company.	Temporary stay for a period of up to two months per entry. Note: VISA Type B Up to one year with multiple entry facility, two months stay per entry. Visa may be extended up to three years with multiple entry facility, six months stay per entry with the recommendation of the relevant authority. Furthermore, the visa may be extended for a total duration of up to five years with the recommendation of the relevant authority.
B. Intra-Corporate Transferees of Japan	
A natural person of Japan who is in a top-level position of a foreign company will be allowed to work in a foreign company as an intra-corporate transferee.	Temporary stay (work permit) for a period of up to three months, which may be extended during the validity period of the work permit or three years, whichever is less. Note: VISA Type E

	Up to three months with multiple entry facility after verifying the authenticity of the institution as per rules. Visa may be extended during the validity period of the work permit or three years, whichever is less, based on the recommendation of the employing institution, the report of the authority concerned regarding the activities of the institution and the security clearance. In the case of visa extension, if the same person has been employed in the same institution for more than three years, the authority concerned may recommend the extension of activities without the approval of the Ministry of Home.
C. Investors of Japan	
A natural person of Japan who is a foreign investor investing equity in joint venture or with 100% foreign ownership in an establishment.	Temporary stay (work permit) for a period of up to one year. Note: VISA Type PI Up to one year with multiple entry facility. Visa may be extended up to five years with the recommendation of the relevant authority. “No visa required” facility for investment of at least 5 million US$ upon certification from Bangladesh Investment Development Authority/Bangladesh Export Processing Zone Authority and other applicable authorities in Bangladesh. Work permit of BIDA/BEZA/BEPZA/Hi-Tech Park/PPPAB and other applicable authorities if the investor works in his or her own company.

E. Professional Service Suppliers of Japan F. Independent Professionals of Japan	
A natural person of Japan will be allowed to work in Bangladesh if Bangladeshi experts are not available for: (a) the activities that require technology or knowledge at an advanced level; or (b) working in a top-level position in engineering, administration, finance, accounting, sales or marketing.	Temporary stay (work permit) for a period of up to three months, which may be extended during the validity period of the work permit or three years, whichever is less. Note: VISA Type E Up to three months with multiple entry facility after verifying the authenticity of the institution as per rules. Visa may be extended during the validity period of the work permit or three years, whichever is less, based on the recommendation of the employing institution, the report of the authority concerned regarding the activities of the institution and the security clearance.
G. Contractual Service Suppliers of Japan	
A natural person of Japan may engage in any activities during his or her temporary stay in Bangladesh as an expert. For the purposes of this category, the term “expert” means: (a) consultant/executive in high level post/technologist/manager; and (b) engineer/technician/designer; quality controller/standard inspector /production supervisor/inspector.	Temporary stay (work permit) for a period of up to three months, which may be extended during the validity period of the work permit or three years, whichever is less. Note: VISA Type E Up to three months with multiple entry facility after verifying the authenticity of the institution as per rules. Visa may be extended during the validity period of the work permit or three years, whichever is less, based on the recommendation of the employing institution, the report of the authority concerned regarding the activities of the institution and the security clearance.

H. Spouses and Dependents	
A spouse and dependents accompanying a natural person of Japan who has been granted entry and temporary stay pursuant to categories B, C and E through G. For the purposes of this category, the term “spouse” or “dependents” means a spouse or dependents recognized as such in accordance with the laws and regulations of Bangladesh.	Entry and temporary stay shall be granted to the spouse and dependents for, in principle, the same period as the period of temporary stay granted to the natural person of Japan pursuant to categories B, C and E through G, provided that such spouse and dependents obtain maintenance from the natural person and engage in daily activities recognized under the status of residence of “Dependent” provided for in the immigration laws of Bangladesh. In the case of visa extension, a recommendation letter of the ministry /organization concerned and a police report from Special Branch (SB) will be required.
I. Installers and Servicers of Japan	
A natural person of Japan who will arrive in Bangladesh for the purpose of machinery or software supply installation/maintenance/supervision /project inspection/research and development support/technical support to any organization or a similar job.	Temporary stay for a period of up to one month per entry. Note: VISA Type EI Up to six months with multiple entry facility, one month stay per entry. Visa may be extended by one month upon proper justification by the local institution and after examining the relevant documents.

Part 2

Specific Commitments of Japan

1. Japan may require a natural person of Bangladesh seeking entry and temporary stay under the terms and conditions set out in each category of this Schedule to obtain an appropriate visa or its equivalent prior to entry.

2. Nothing in this Agreement shall be construed to impose any obligation on Japan regarding its immigration measures, except for Chapters 1 and 8, Chapter 21 to the extent provided for in Article 8.8, and Chapter 22.

3. For the purposes of Chapter 8 and this Schedule, natural persons of Bangladesh as set out in each category of this Schedule may be subject to numerical restriction.

4. Japan does not take commitments in respect of category C (Investors of Bangladesh, referred to in subparagraph 1(c) of Article 8.2). Entry and temporary stay shall be granted to investors of Bangladesh in accordance with the conditions and limitations of category D (Business Managers of Bangladesh, referred to in subparagraph 1(d) of Article 8.2), provided that they will engage in one of the activities described in subparagraphs (a) through (c) in the definition of that category.

Description of Category	Conditions and Limitations (including length of stay)
A. Business Visitors of Bangladesh	
A natural person of Bangladesh who will stay in Japan without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying services himself or herself, for the purpose of participating in business contacts including negotiations for the sale of goods or services, or other similar activities including those to prepare for establishing commercial presence in Japan.	Entry and temporary stay for a period of up to 90 days, which may be extended, shall be granted to a natural person of this category.
B. Intra-Corporate Transferees of Bangladesh	
1. A natural person of Bangladesh who: (a) has been employed by a public or private organization that supplies services or invests in Japan, for a period not less than one year immediately preceding the date of his or her application for the entry and temporary stay in Japan; (b) is being transferred to a branch or representative office of that public or private organization in Japan, or another public or private organization constituted or organized in Japan owned or controlled by or affiliated with the former public or private organization; and (c) will engage in one of the following activities during his or her temporary stay in Japan: (i) the activities to direct the branch or representative office as its head;	1. Entry and temporary stay for a period of up to five years, which may be extended, shall be granted to a natural person of this category. 2. Entry and temporary stay for a period of three months shall be granted to a natural person of this category, only where the expected period of his or her activity in Japan is three months or less.

(ii) the activities to direct the latter public or private organization as its board member or auditor; (iii) the activities to direct one or more departments of the latter public or private organization; or; (iv) the activities that require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences; or jurisprudence, economics, business management, accounting or other human sciences; or the activities that require ideas and sensitivity based on culture of a country other than Japan, recognized under the status of residence of "Engineer/Specialist in Humanities/International Services", provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951, as may be amended). Note: For the purposes of this category, a public or private organization is "affiliated" with another public or private organization when the latter can significantly affect the decision making of the former on finance and business policy. 2. The activities that require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph 1(c)(iv) mean the activities in which the natural person may not be able to engage without the application of specialized technology or knowledge of natural or human sciences acquired by him or her by, in principle, completing college education (i.e. bachelor's degree) or higher education.	

D. Business Managers of Bangladesh	
A natural person of Bangladesh who will engage in one of the following activities during his or her temporary stay in Japan: (a) the activities to invest in business in Japan and manage such business; (b) the activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or (c) the conduct of business in Japan in which a person other than that of Japan has invested.	1. Entry and temporary stay for a period of up to five years, which may be extended, shall be granted to a natural person of this category. 2. Entry and temporary stay for a period of three months shall be granted to a natural person of this category, only where the expected period of his or her activity in Japan is three months or less.
E. Professional Service Suppliers of Bangladesh	
A natural person of Bangladesh who is a legal, accounting or taxation service supplier qualified under the laws and regulations of Japan and who will engage in one of the following activities during his or her temporary stay in Japan: (a) legal services supplied by a lawyer qualified as “Bengoshi” under the laws and regulations of Japan; (b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as “Gaikoku-Ho-Jimu-Bengoshi” under the laws and regulations of Japan; (c) legal services supplied by a patent attorney qualified as “Benrishi” under the laws and regulations of Japan; (d) legal services supplied by a maritime procedure agent qualified as “Kaijidairishi” under the laws and regulations of Japan;	1. Entry and temporary stay for a period of up to five years, which may be extended, shall be granted to a natural person of this category. 2. Entry and temporary stay for a period of three months shall be granted to a natural person of this category, only where the expected period of his or her activity in Japan is three months or less.

(e) accounting, auditing and bookkeeping services supplied by an accountant qualified as “Koninkaikeishi” under the laws and regulations of Japan; (f) taxation services supplied by a tax accountant qualified as “Zeirishi” under the laws and regulations of Japan; (g) legal services supplied by a judicial scrivener qualified as “Shiho-Shoshi” under the laws and regulations of Japan; (h) legal services supplied by an administrative scrivener qualified as “Gyousei-Shoshi” under the laws and regulations of Japan; (i) legal services supplied by a certified social insurance and labor consultant qualified as “Shakai-Hoken-Romushi” under the laws and regulations of Japan; or (j) legal services supplied by a land and house surveyor qualified as “Tochi-Kaoku-Chosashi” under the laws and regulations of Japan.	
F. Independent Professionals of Bangladesh	
1. A natural person of Bangladesh who will engage in the activities of supplying services during his or her temporary stay in Japan on the basis of a personal contract with a public or private organization in Japan which correspond to:	1. Entry and temporary stay for a period of up to five years, which may be extended, shall be granted to a natural person of this category. 2. Entry and temporary stay for a period of three months shall be granted to a natural person of this category, only where the expected period of his or her activity in Japan is three months or less.

(a) the activities that require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences; or jurisprudence, economics, business management, accounting or other human sciences, recognized under the status of residence of "Engineer/Specialist in Humanities/International Services", provided for in the Immigration Control and Refugee Recognition Act; (b) the activities that require ideas and sensitivity based on culture of a country other than Japan, recognized under the status of residence of "Engineer/Specialist in Humanities/International Services", provided for in the Immigration Control and Refugee Recognition Act; or (c) the activities that require specialized skills relating to Bangladeshi cuisine under the status of residence of "Skilled Labor", provided for in the Immigration Control and Refugee Recognition Act. 2. The activities that require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph 1(a) mean the activities in which the natural person may not be able to engage without the application of specialized technology or knowledge of natural or human sciences acquired by him or her by, in principle, completing college education (i.e. bachelor's degree) or higher education.	

G. Contractual Service Suppliers of Bangladesh	
1. A natural person of Bangladesh who is an employee of a public or private organization in Bangladesh having no commercial presence in Japan (hereinafter referred to in this category as "the Bangladeshi organization") and who will engage in one of the following activities of supplying services during his or her temporary stay in Japan: (a) the activities that require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences; or jurisprudence, economics, business management, accounting or other human sciences, recognized under the status of residence of "Engineer/Specialist in Humanities/International Services", provided for in the Immigration Control and Refugee Recognition Act; (b) the activities that require ideas and sensitivity based on culture of a country other than Japan, recognized under the status of residence of "Engineer/Specialist in Humanities/International Services", provided for in the Immigration Control and Refugee Recognition Act; or (c) the activities that require specialized skills relating to Bangladeshi cuisine under the status of residence of "Skilled Labor", provided for in the Immigration Control and Refugee Recognition Act.	1. Entry and temporary stay for a period of up to five years, which may be extended, shall be granted to a natural person of this category, subject to paragraph 3. 2. Entry and temporary stay for a period of three months shall be granted to a natural person of this category, only where the expected period of his or her activity in Japan is three months or less, subject to paragraph 3. 3. Entry and temporary stay referred to in paragraphs 1 and 2 shall be granted, provided that: (a) a service contract between a public or private organization in Japan (hereinafter referred to in this category as "the Japanese organization") and the Bangladeshi organization has been concluded; and (b) it is recognized, in the context of the service contract referred to in subparagraph (a), that a labor contract between the natural person and the Japanese organization has been concluded.

2. The activities that require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph 1(a) mean the activities in which the natural person may not be able to engage without the application of specialized technology or knowledge of natural or human sciences acquired by him or her by, in principle, completing college education (i.e. bachelor's degree) or higher education.	
H. Spouses and Dependents	
A spouse and dependents accompanying a natural person of Bangladesh who has been granted entry and temporary stay pursuant to categories B and D through G. Note: For the purposes of this category, the term "spouse" or "dependents" means a spouse or dependents recognized as such in accordance with the laws and regulations of Japan.	1. Entry and temporary stay shall be granted to the spouse and dependents for, in principle, the same period as the period of temporary stay granted to the natural person of Bangladesh pursuant to categories B and D through G, provided that such spouse and dependents obtain maintenance from the natural person and engage in daily activities recognized under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act. 2. A spouse who has been granted entry and temporary stay pursuant to paragraph 1 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

Annex 8
referred to in Chapter 11

Government Procurement

Part 1
List of Bangladesh

Section 1
Central Government Entities

Thresholds:

(a)	Goods	SDR 100,000
(b)	Construction services (works)	SDR 4,000,000
(c)	Architectural, engineering and other technical services covered by Chapter 11	SDR 400,000
(d)	Other services	SDR 100,000

List of Entities:

1. Parliament Secretariat
2. President's Office
   - 2.1. Public Division
   - 2.2. Personal Division
3. Supreme Court of Bangladesh
   - 3.1. High Court Division
   - 3.2. Appellate Division
4. Prime Minister's Office/Office of the Chief Adviser
   - 4.1. Governance Innovation Unit
   - 4.2. NGO Affairs Bureau
5. Bangladesh Election Commission Secretariat
6. Bangladesh Public Service Commission
7. Office of the Comptroller and Auditor General
8. Anti-Corruption Commission
9. Cabinet Division

10. Ministry of Finance
    - 10.1. Finance Division
        - 10.1.1. Office of the Controller General of Accounts
    - 10.2. Economic Relations Division
    - 10.3. Internal Resources Division
        - 10.3.1. Bangladesh Customs
        - 10.3.2. Department of National Savings
    - 10.4. Financial Institutions Division
11. Ministry of Public Administration
    - 11.1. Department of Printing and Publications
    - 11.2. Department of Government Transport
    - 11.3. National Academy for Development Administration (NADA)
    - 11.4. National Academy for Planning and Development (NAPD)
    - 11.5. Sarkari Karmachari Hospital
    - 11.6. Bangladesh Civil Service Administration Academy (BCSAA)
12. Ministry of Home Affairs
    - 12.1. Bangladesh Police
    - 12.2. Border Guard Bangladesh
    - 12.3. Bangladesh Ansar and VDP
    - 12.4. Bangladesh Coast Guard
    - 12.5. Department of Narcotics Control
    - 12.6. Department of Prisons
    - 12.7. Department of Immigration and Passports
    - 12.8. Bangladesh Fire Service and Civil Defence
    - 12.9. Rapid Action Battalion (RAB)
    - 12.10. National Telecommunication Monitoring Center (NTMC)
13. Ministry of Foreign Affairs
    - 13.1. Foreign Service Academy
14. Ministry of Law, Justice and Parliamentary Affairs
    - 14.1. Legislative and Parliamentary Affairs Division
    - 14.2. Law and Justice Division
        - 14.2.1. Office of the Attorney General
        - 14.2.2. Bangladesh Judicial Service Commission
        - 14.2.3. Directorate of Registration
15. Ministry of Planning
    - 15.1. Planning Division

15.2. Statistics and Informatics Division
15.3. Implementation Monitoring and Evaluation Division
15.4. General Economic Division
16. Ministry of Chittagong Hill Tracts Affairs
17. Ministry of Primary and Mass Education
17.1. Directorate of Primary Education
17.2. Bureau of Non-Formal Education (BNFE)
17.3. Compulsory Primary Education Implementation Monitoring Unit (CPEIMU)
18. Ministry of Agriculture
18.1. Department of Agricultural Extension
18.2. Department of Agricultural Marketing (DAM)
18.3. National Agriculture Training Academy (NATA)
18.4. Agriculture Information Service (AIS)
19. Ministry of Civil Aviation and Tourism
20. Ministry of Commerce
20.1. Directorate of National Consumer Rights Protection
20.2. Office of the Registrar of Joint Stock Companies and Firms
20.3. Bangladesh Foreign Trade Institute
20.4. Office of the Chief Controller of Imports & Exports
21. Ministry of Road Transport and Bridges
21.1. Road Transport and Highways Division
21.1.1. Roads and Highways Department
21.2. Bridges Division
22. Ministry of Cultural Affairs
22.1. Department of Archaeology
22.2. Department of Public Libraries
22.3. Directorate of Archives and Libraries
23. Ministry of Food
23.1. Directorate General of Food
23.2. Food Planning and Monitoring Unit
24. Ministry of Education
24.1. Secondary and Higher Education Division
24.1.1. Education Engineering Department (EED)
24.1.2. Directorate of Secondary and Higher Education (DSHE)
24.1.3. Directorate of Inspection and Audit (DIA)

24.2. Technical and Madrasah Education Division
24.2.1. Directorate of Technical Education
24.2.2. Directorate of Madrasah Education (DME)
25. Ministry of Power, Energy and Mineral Resources
25.1. Power Division
25.1.1. Power Cell
25.2. Energy and Mineral Resources Division
25.2.1. Department of Explosive
26. Ministry of Environment, Forest and Climate Change
26.1. Forest Department
26.2. Department of Environment
27. Ministry of Fisheries and Livestock
27.1. Department of Fisheries
27.2. Department of Livestock Services
27.3. Fisheries and Livestock Information Department
28. Ministry of Health and Family Welfare
28.1. Health Services Division
28.1.1. Directorate General of Health Services
28.1.2. Transport & Equipment Maintenance Organization (TEMO)
28.1.3. Directorate General of Drug Administration
28.1.4. Health Engineering Department
28.1.5. Health Economics Unit
28.1.6. Directorate General of Nursing and Midwifery
28.2. Medical Welfare and Family Welfare Division
28.2.1. Directorate General of Family Planning (DGFP)
28.2.2. Directorate General of Medical Education (DGME)
29. Ministry of Housing and Public Works
29.1. Public Works Department
29.2. Department of Architecture
29.3. Department of Urban Development (UDD)
29.4. Directorate of Internal Audit
29.5. Housing & Building Research Institute (HBRI)
29.6. Directorate of Government Accommodation
30. Ministry of Industries
30.1. Department of Patents, Designs and Trademarks (DPDT)
31. Ministry of Information and Broadcasting

- 31.1. Press Information Department (PID)
- 31.2. Directorate of Mass Communication
- 31.3. Bangladesh Film Archive
- 31.4. Bangladesh Television
- 31.5. Bangladesh Betar
- 31.6. Department of Films & Publications

32. Ministry of Textiles and Jute
- 32.1. Department of Textiles
- 32.2. Department of Jute

33. Ministry of Labour and Employment
- 33.1. Department of Inspection for Factory and Establishment
- 33.2. Department of Labour

34. Ministry of Land
- 34.1. Land Record and Survey Department
- 34.2. Land Appeal Board
- 34.3. Land Reforms Board

35. Ministry of Local Government, Rural Development and Co-operatives
- 35.1. Local Government Division
  - 35.1.1. Local Government Engineering Department
  - 35.1.2. Public Health Engineering Department
  - 35.1.3. Dhaka WASA
  - 35.1.4. Chattogram WASA
  - 35.1.5. Office of the Registrar General, Birth and Death Registration
- 35.2. Rural Development and Co-operatives Division
  - 35.2.1. Department of Co-operatives

36. Ministry of Posts, Telecommunications and Information Technology
- 36.1. Posts and Telecommunications Division
  - 36.1.1 Directorate of Telecommunications
- 36.2. ICT Division
  - 36.2.1. Directorate of Information & Communication Technology

37. Ministry of Religious Affairs

38. Ministry of Disaster Management and Relief
- 38.1. Department of Disaster Management

39. Ministry of Shipping
- 39.1. Department of Shipping
- 39.2. Directorate of Welfare of Sailors and Expatriate Workers

40. Ministry of Social Welfare
    40.1. Department of Social Services
41. Ministry of Women and Children Affairs
    41.1. Department of Women Affairs
42. Ministry of Water Resources
    42.1. Department of Bangladesh Haor and Wetlands Development
43. Ministry of Youth and Sports
    43.1. Department of Youth Development
    43.2. Directorate of Sports
44. Ministry of Liberation War Affairs
45. Ministry of Expatriates' Welfare and Overseas Employment
46. Ministry of Railways
    46.1. Bangladesh Railways
    46.2. Department of Railways Inspection
47. Ministry of Science & Technology
    47.1. National Museum of Science and Technology
48. Ministry of Defence
    48.1. Department of Military Lands & Cantonments

Notes to Section 1:

1. According to the Public Procurement Act, 2006, entities having financial and administrative authority to procure goods, works and services with public fund is called Procuring Entity. Procuring Entities covered by the Public Procurement Act, 2006 and the Public Procurement Rules, 2025 include all Ministries, Divisions, their internal subdivisions, independent organs, attached departments, attached organizations, autonomous bodies, semi-government organizations and constitutional organizations. The subcategories under each Procuring Entity are internal subdivisions, that conduct their own procurement independently.

2. Chapter 11 covers public procurement carried out using public fund.

3. Chapter 11 does not cover contracts to be awarded following the guidelines of development partners.

4. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

5. Public procurement in Bangladesh is a decentralized process. Each Procuring Entity carries out its procurement activities independently following the Public Procurement Act, 2006, Public Procurement Rules, 2025, Bangladesh e-Government Procurement (e-GP) Guidelines (Revised), 2025 and Delegation of Financial Power.

Section 2
Local Government Institutions

Thresholds:

(a)	Goods	SDR 150,000
(b)	Construction services (works)	SDR 10,000,000
(c)	Architectural, engineering and other technical services covered by Chapter 11	SDR 1,000,000
(d)	Other services	SDR 150,000

List of Entities:

1. Dhaka North City Corporation (DNCC)
2. Dhaka South City Corporation (DSCC)
3. Chattogram City Corporation (CCC)
4. Khulna City Corporation (KCC)
5. Rajshahi City Corporation (RCC)
6. Barishal City Corporation (BCC)
7. Sylhet City Corporation (SCC)
8. Rangpur City Corporation (RpCC)
9. Cumilla City Corporation (CuCC)
10. Narayanganj City Corporation (NCC)
11. Gazipur City Corporation (GCC)
12. Mymensingh City Corporation (MCC)
13. Bagerhat Zila Parishad
14. Barguna Zila Parishad
15. Barishal Zila Parishad
16. Bhola Zila Parishad
17. Bogura Zila Parishad
18. Brahmanbaria Zila Parishad
19. Chandpur Zila Parishad
20. Chapainawabganj Zila Parishad
21. Chattogram Zila Parishad
22. Chuadanga Zila Parishad
23. Cumilla Zila Parishad

24. Cox’s Bazar Zila Parishad
25. Dhaka Zila Parishad
26. Dinajpur Zila Parishad
27. Faridpur Zila Parishad
28. Feni Zila Parishad
29. Gaibandha Zila Parishad
30. Gazipur Zila Parishad
31. Gopalganj Zila Parishad
32. Habiganj Zila Parishad
33. Jamalpur Zila Parishad
34. Jashore Zila Parishad
35. Jhalokathi Zila Parishad
36. Jhenaidah Zila Parishad
37. Joypurhat Zila Parishad
38. Khulna Zila Parishad
39. Kishoreganj Zila Parishad
40. Kurigram Zila Parishad
41. Kushtia Zila Parishad
42. Lakshmipur Zila Parishad
43. Lalmonirhat Zila Parishad
44. Madaripur Zila Parishad
45. Magura Zila Parishad
46. Manikganj Zila Parishad
47. Meherpur Zila Parishad
48. Moulvibazar Zila Parishad
49. Munshiganj Zila Parishad
50. Mymensingh Zila Parishad
51. Naogaon Zila Parishad
52. Narail Zila Parishad
53. Narayanganj Zila Parishad
54. Narsingdi Zila Parishad
55. Natore Zila Parishad
56. Netrokona Zila Parishad
57. Nilphamari Zila Parishad
58. Noakhali Zila Parishad
59. Pabna Zila Parishad

60. Panchagarh Zila Parishad
61. Patuakhali Zila Parishad
62. Pirojpur Zila Parishad
63. Rajbari Zila Parishad
64. Rajshahi Zila Parishad
65. Rangpur Zila Parishad
66. Satkhira Zila Parishad
67. Shariatpur Zila Parishad
68. Sherpur Zila Parishad
69. Sirajganj Zila Parishad
70. Sunamganj Zila Parishad
71. Sylhet Zila Parishad
72. Tangail Zila Parishad
73. Thakurgaon Zila Parishad

Notes to Section 2:

1. Chapter 11 covers public procurement carried out using public fund.

2. Chapter 11 does not cover contracts to be awarded following the guidelines of development partners.

3. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

4. Chapter 11 does not cover contracts which the entities award for the purpose of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of that Chapter.

Section 3
Other Entities

Thresholds:

(a)	Goods	SDR 120,000
(b)	Construction services (works)	SDR 12,000,000
(c)	Architectural, engineering and other technical services covered by Chapter 11	SDR 400,000
(d)	Other services	SDR 120,000

List of Entities:

1. Bangladesh Telecommunication Regulatory Commission (BTRC)
2. Bangladesh Energy Regulatory Commission (BERC)
3. Bangladesh Securities and Exchange Commission (BSEC)
4. University Grants Commission (UGC)
5. Bangladesh Atomic Energy Commission (BAEC)
6. Bangladesh Road Transport Authority (BRTA)
7. Bangladesh Bridge Authority (BBA)
8. Civil Aviation Authority of Bangladesh (CAAB)
9. Bangladesh Economic Zones Authority (BEZA)
10. Bangladesh Export Processing Zones Authority (BEPZA)
11. Bangladesh Investment Development Authority (BIDA)
12. Bangladesh Power Development Board (BPDB)
13. Bangladesh Inland Water Transport Authority (BIWTA)
14. Bangladesh Atomic Energy Regulatory Authority (BAERA)
15. Bangladesh Accreditation Board (BAB)
16. Dhaka Transport Coordination Authority (DTCA)
17. Public Private Partnership Authority (PPPA)
18. Chittagong Hill Tracts Regional Council (CHTRC)
19. Bangladesh Food Safety Authority (BFSA)
20. Bangladesh Competition Commission
21. Bangladesh Water Development Board (BWDB)
22. Water Resources Planning Organization (WARPO)
23. Bangladesh Land Port Authority (BLPA)

24. Bangladesh Trade and Tariff Commission
25. National Board of Revenue (NBR)
26. Bangladesh Agricultural Research Council (BARC)
27. Bangladesh Tea Board
28. Bangladesh Sugar and Food Industries Corporation
29. Bangladesh Chemical Industries Corporation (BCIC)
30. Bangladesh Steel and Engineering Corporation (BSEC)
31. Bangladesh Small and Cottage Industries Corporation (BSCIC)
32. Bangladesh Standards and Testing Institution (BSTI)
33. Bangladesh Textile Board
34. Bangladesh Handloom Board
35. Bangladesh Jute Board
36. Bangladesh Fisheries Development Board
37. Bangladesh Export Promotion Bureau
38. Central Medical Stores Depot
39. Bangladesh Public Procurement Authority (BPPA)
40. Bangladesh Submarine Cable Company Limited (BSCCL)
41. Teletalk Bangladesh Limited
42. Bangladesh Telecommunications Company Limited (BTCL)
43. Telephone Shilpa Sangstha Limited (TSS)
44. Trading Corporation of Bangladesh (TCB)
45. Bangladesh Petroleum Corporation (BPC)
46. Bakhrabad Gas Distribution Company Limited
47. Mineral Resources Development Bureau
48. Bangladesh Gas and Mineral Corporation
49. Karnaphuli Gas Distribution Company Limited
50. Jalalabad Gas Transmission and Distribution System Limited
51. Pashchimanchal Gas Company Limited
52. Sundarban Gas Company Limited
53. L P Gas Company Limited
54. Padma Oil Company Limited
55. Jamuna Oil Company Limited
56. Meghna Petroleum Limited
57. Eastern Refinery Limited
58. Geological Survey of Bangladesh
59. Gas Transmission Company Limited (GTCL)

60. Rupantarita Prakritik Gas Company Limited (RPGCL)
61. Bangladesh Petroleum Exploration and Production Company Limited
62. Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
63. Dhaka Mass Transit Company Limited (DMTCL)
64. Bangladesh Gas Fields Company Limited (BGFCL)
65. Sylhet Gas Fields Limited (SGFL)
66. Titas Gas Transmission and Distribution Company Limited
67. Bangladesh Cable Shilpa Limited (BCSL)
68. Bangladesh Rural Electrification Board (BREB)
69. Dhaka Electricity Supply Company Limited (DESCO)
70. Sustainable and Renewable Energy Development Authority (SREDA)
71. Dhaka Power Distribution Company (DPDC)
72. Rural Power Company Limited (RPCL)
73. Coal Power Generation Company Bangladesh Limited (CPGCBL)
74. BR POWERGEN Ltd
75. Power Grid Company of Bangladesh (PGCB)
76. Electricity Generation Company of Bangladesh (EGCB)
77. North-West Power Generation Company Limited (NWPGCL)
78. Ashuganj Power Station Company Limited (APSCL)
79. West Zone Power Distribution Company Limited (WZPDCL)
80. Bangladesh Agricultural Development Corporation (BADC)
81. Northern Electricity Supply Company Limited (NESCO)
82. Bangladesh Shipping Corporation (BSC)
83. Bangladesh Diesel Plant Limited (BDPL)
84. Bangladesh Data Center Company Limited (BDCCL)
85. Dockyard and Engineering Works Limited
86. Investment Corporation of Bangladesh (ICB)
87. Bangladesh House Building Finance Corporation (BHBFC)
88. Sadharan Bima Corporation (SBC)
89. Jiban Bima Corporation (JBC)
90. Bangladesh Parjatan Corporation
91. University of Dhaka
92. University of Rajshahi
93. University of Chattogram
94. Jahangirnagar University
95. Bangladesh University of Engineering & Technology (BUET)

96. Shahjalal University of Science and Technology (SUST)
97. Bangladesh Medical University (BMU)
98. Bangladesh Agricultural University (BAU)
99. Dhaka Medical College
100. Sir Salimullah Medical College
101. Suhrawardy Medical College
102. Mymensingh Medical College
103. Sylhet MAG Osmani Medical College
104. Khulna Medical College
105. Jashore Medical College
106. Kustia Medical College
107. Rajshahi Medical College
108. Chattogram Medical College
109. Jagannath University
110. Khulna University
111. National University
112. Islamic University, Bangladesh
113. Bangladesh Open University
114. Gazipur Agricultural University
115. Hajee Mohammad Danesh Science and Technology University
116. Mawlana Bhashani Science & Technology University
117. Noakhali Science and Technology University
118. Jashore University of Science and Technology
119. Pabna University of Science and Technology
120. Gopalganj Science and Technology University
121. Jamalpur Science and Technology University
122. Rangamati Science and Technology University
123. Bangladesh University of Textiles
124. Islamic Arabic University
125. Bangladesh University of Professionals
126. Bangladesh Maritime University
127. Habiganj Agricultural University
128. Kurigram Agricultural University
129. Patuakhali Science and Technology University
130. Sher-e-Bangla Agricultural University
131. Chittagong University of Engineering and Technology (CUET)

132. Rajshahi University of Engineering and Technology (RUET)
133. Khulna University of Engineering and Technology (KUET)
134. Dhaka University of Engineering and Technology (DUET)
135. Sunamgonj Science and Technology University
136. Pirojpur Science and Technology University
137. Chandpur Science and Technology University
138. Bogura Science and Technology University
139. Aviation and Aerospace University, Bangladesh
140. Sylhet Agricultural University
141. Kishoreganj University
142. Comilla University
143. Naogaon University
144. Meherpur University
145. Netrokona University
146. Rabindra University
147. Gazipur Digital University
148. Chattogram Port Authority
149. Mongla Port Authority
150. Payra Port Authority
151. Rajdhani Unnayan Kartripakkha (Rajuk)
152. Khulna Development Authority (KDA)
153. Rajshahi Development Authority (RDA)
154. Chattogram Development Authority (CDA)
155. Cox's Bazar Development Authority
156. Gazipur Development Authority
157. Bangladesh High-Tech Park Authority
158. Bangladesh Computer Council (BCC)
159. National Housing Authority
160. National Foundation for Development of Disabled Persons
161. Bangladesh National Social Welfare Council
162. Bangladesh Bureau of Educational Information and Statistics (BANBEIS)
163. Bangladesh Public Administration Training Centre (BPATC)
164. Bangladesh Karmachari Kallyan Board (BKKB)
165. Bangladesh Industrial and Technical Assistance Center (BITAC)
166. National Productivity Organization (NPO)
167. Rural Development Academy, Bogura

168. National Skills Development Authority
169. Bangladesh Tourism Board
170. Bangladesh Air Hotels International Limited
171. Bangladesh Services Limited (BSL)
172. Bangladesh Council of Scientific and Industrial Research (BCSIR)
173. Bangladesh Oceanographic Research Institute
174. Infrastructure Investment Facilitation Company (IIFC)
175. Insurance Development and Regulatory Authority (IDRA)
176. Bangladesh Institute of Research and Training on Applied Nutrition (BIRTAN)
177. Institute of Epidemiology, Disease Control and Research (IEDCR)
178. National Tobacco Control Cell
179. National Institute of Population Research and Training (NIPORT)
180. Bangladesh Tea Research Institute (BTRI)
181. Bangladesh Rural Development Board (BRDB)
182. Bangladesh Academy for Rural Development (BARD), Cumilla
183. Bangladesh Rice Research Institute (BRRI)
184. Bangladesh Agricultural Research Institute (BARI)
185. Bangladesh Jute Research Institute (BJRI)
186. Bangladesh Institute of Nuclear Agriculture (BINA)
187. Bangladesh Sugarcrop Research Institute (BSRI)
188. Cotton Development Board
189. Soil Resource Development Institute (SRDI)

Notes to Section 3:

1. Chapter 11 covers public procurement carried out using public fund.

2. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

3. Chapter 11 does not cover contracts which the entities award for the purpose of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of that Chapter.

4. Notes to specific entities:

(a) Procurement related to operational safety of transportation of Dhaka Mass Transit Company Limited is not covered.

(b) Procurement which could lead to the disclosure of information incompatible with the purpose of the Treaty on the Non-Proliferation of Nuclear Weapons or with international agreements on intellectual property rights is not covered. Procurement for safety-related activities aiming at utilization and management of radioactive materials and responding to emergencies of nuclear installation is not covered for the following entities:

(i) Bangladesh Atomic Energy Commission (BAEC); and

(ii) Bangladesh Atomic Energy Regulatory Authority (BAERA).

(c) Procurement related to geological and geophysical survey is not covered for the following entities:

(i) Bangladesh Petroleum Corporation (BPC);

(ii) Bangladesh Oil, Gas and Mineral Corporation (Petrobangla);

(iii) Bangladesh Gas Fields Company Limited (BGFCL);

(iv) Bangladesh Petroleum Exploration and Production Company Limited; and

(v) Geological Survey of Bangladesh.

(d) Procurement of ships by Bangladesh Shipping Corporation to be jointly owned with private companies is not covered.

(e) Procurement of public electrical telecommunications equipment and of services related to operational safety of telecommunications is not covered for the following entities:

(i) Teletalk Bangladesh Limited;

(ii) Bangladesh Telecommunications Company Limited (BTCL);

(iii) Bangladesh High-Tech Park Authority;

(iv) Bangladesh Computer Council (BCC);

(v) Bangladesh Telecommunication Regulatory Commission (BTRC); and

(vi) Bangladesh Data Center Company Limited (BDCCL).

Section 4
Goods

List of Goods:

1. Cereals and other crops
2. Fruit, nuts, beverage and spice crops
3. Vegetables, horticultural products and nursery products
4. Cattle and their products
5. Farm animals and their products
6. Live poultry and eggs
7. Small live animals and their products
8. Products of mixed farming
9. Aluminum products
10. Unwrought aluminum
11. Waste and scrap of aluminum
12. Bars and rods
13. Basic iron and steel
14. Carbon-steel products
15. Slag, dross, ferrous waste and scrap
16. Steel alloy ingots
17. Semi-finished products of copper
18. Unwrought copper
19. Waste and scrap of copper
20. Cold-drawn products
21. Cold-rolled products
22. Ferro-alloys
23. Folded products
24. Wire and miscellaneous products
25. Lead, zinc and tin
26. Semi-finished products of lead, zinc or tin
27. Waste and scrap of lead, zinc or tin
28. Nickel products
29. Unwrought nickel
30. Waste and scrap of nickel
31. Metals clad with precious metals

32. Precious metals
33. Iron tubes and fittings
34. Steel tubes and fittings
35. Disinfectants
36. Fungicides
37. Herbicides
38. Insecticides
39. Pesticides
40. Plant-growth regulators
41. Rodenticides
42. Basic inorganic chemicals
43. Basic organic chemicals
44. Dyes and pigments
45. Enzymes
46. Fertilizers and nitrogen compounds
47. Gases
48. Plastics in primary forms
49. Synthetic rubber
50. Essential oils
51. Glues
52. Photographic chemicals
53. Prepared explosives
54. Specialized chemical products
55. Unrecorded media
56. Artificial fibers
57. Synthetic fibers
58. General anti-infectives for systemic use, vaccines, antineoplastic and immunomodulating agents
59. Medicinal products for dermatology and the Musculo-skeletal system
60. Medicinal products for the alimentary tract and metabolism
61. Medicinal products for the blood, blood-forming organs and the cardiovascular system
62. Medicinal products for the genitourinary system and hormones
63. Medicinal products for the nervous system and sensory organs
64. Medicinal products for the respiratory system
65. Various medicinal products

66. Ink
67. Mastics, fillers, putty
68. Paints
69. Solvents
70. Varnishes
71. Anti-corrosion products
72. Radiator fluids
73. Water-treatment chemicals
74. Garments
75. Occupational clothing
76. Special workwear
77. Workwear accessories
78. Coats
79. Miscellaneous outerwear
80. Weatherproof clothing
81. Clothing accessories
82. Fasteners
83. Hats and headgear
84. Special clothing
85. Coal
86. Coal-based fuels
87. Coal oil
88. Coke products
89. Lignite
90. Peat
91. Electric accumulators
92. Primary batteries
93. Primary cells
94. Alternators
95. Ballasts for discharge lamps or tubes
96. Cooling towers
97. Electric motors
98. Generators
99. Parts of electric motors, generators and transformers
100. Transformers
101. Carbon electrodes

102. Electrical equipment for engines and vehicles
103. Electrical parts of machinery or apparatus
104. Electrical supplies and accessories
105. Insulating fittings
106. Machines and apparatus with individual functions
107. Magnets
108. Sound or visual signaling apparatus
109. Electrical apparatus for switching or protecting electrical circuits
110. Electrical circuit components
111. Parts of electricity distribution or control apparatus
112. Electromechanical equipment
113. Electronic equipment
114. Electrotechnical equipment
115. Coaxial cable
116. Electric conductors for data and control purposes
117. Insulated cable accessories
118. Mains
119. Power distribution cables
120. Electric filament lamps
121. Lamps and light fittings
122. Parts of lamps and lighting equipment
123. Electricity
124. Coal gas or similar gases
125. Mains gas
126. fuels
127. Solar installation
128. Solar panels
129. District heating
130. Long-distance heating
131. Cable and related products
132. Wire products
133. Cutlery
134. Locks, keys and hinges
135. Tools
136. Chain
137. Fasteners

138. Springs
139. Central-heating radiators and boilers and parts
140. Metal tanks, reservoirs, containers and pressure vessels
141. Armor plating
142. Bearings
143. Cast-iron products
144. Metal articles for the bathroom and kitchen
145. Metal goods
146. Mild steel
147. Miscellaneous fire-protection equipment
148. Props and mining struts
149. Related parts of equipment and machinery
150. Builders joinery of metal
151. Metal structures and parts of structures
152. Corals or similar products
153. Natural sponges
154. Seaweeds
155. Fish meal
156. Aquatic invertebrates
157. Fresh crustaceans
158. Oysters
159. Shellfish
160. Fish meat
161. Fish, fresh or chilled
162. Live fish
163. Prepared animal feeds for farm and other animals
164. Crude animal or vegetable oils and fats
165. Edible fats
166. Refined oils and fats
167. Animal wool, hides and skins
168. Meat
169. Meat products
170. Cider and other fruit wines
171. Non-alcoholic beverages
172. Non-distilled fermented beverages
173. Assorted dairy products

174. Butter
175. Cheese products
176. Milk and cream
177. Fruit and vegetable juices
178. Fruit and vegetables
179. Potatoes and potato products
180. Grain mill products
181. Starches and starch products
182. Bread products, fresh pastry goods and cakes
183. Cocoa, chocolate and sugar confectionery
184. Coffee, tea and related products
185. Condiments and seasonings
186. Miscellaneous food products and dried goods
187. Pasta products
188. Rusks and biscuits, preserved pastry goods and cakes
189. Special nutritional products
190. Sugar and related products
191. Canned or tinned fish and other prepared or preserved fish
192. Dried or salted fish, fish in brine and smoked fish
193. Fish fillets, fish livers and roe
194. Frozen fish, fish fillets and other fish meat
195. Seafood
196. Cork
197. Ornamental plants, grasses, mosses or lichens
198. Balsams
199. Plants
200. Trees
201. Coniferous wood
202. Fuel wood
203. Logs
204. Rough wood
205. Scrap wood
206. Softwood
207. Timber
208. Tropical wood
209. Wood waste

210. Footwear other than sports and protective footwear
211. Parts of footwear
212. Protective footwear
213. Sports footwear
214. Chamois leather
215. Leather of bovine or equine animals
216. Leather of other animals, composite leather and other leather
217. Leather of sheep, goats or pigs
218. Leather waste
219. Leather articles used in machinery or mechanical appliances
220. Luggage
221. Saddlery
222. Harvesting machinery
223. Parts of agricultural and forestry machinery
224. Self-loading or unloading trailers and semi-trailers for agriculture
225. Specialist agricultural or forestry machinery
226. Spraying machinery for agriculture or horticulture
227. Tractors
228. Electrical domestic appliances
229. Non-electric domestic appliances
230. Cooling and ventilation equipment
231. Industrial or laboratory furnaces, incinerators and ovens
232. Lifting and handling equipment and parts
233. Miscellaneous general-purpose machinery
234. Lathes, boring and milling machine tools
235. Machine tools for working hard materials except metals
236. Machine tools operated by laser and machining centers
237. Metal-working machine tools
238. Parts and accessories of machine tools
239. Pneumatic or motorized hand tools
240. Soldering, brazing and welding tools, surface tempering and hot-spraying machines and equipment
241. Gears, gearing and driving elements
242. Pumps and compressors
243. Taps, cocks, valves and similar appliances
244. Turbines and motors

245. Technical equipment
246. Workshop equipment
247. Machinery for metallurgy and associated parts
248. Machinery for paper or paperboard production
249. Machinery for textile, apparel and leather production
250. Miscellaneous special-purpose machinery
251. Truncheons or night sticks
252. Consumables
253. Disposable goods
254. Domestic furniture
255. Miscellaneous furniture and equipment
256. Non-domestic furniture
257. School furniture
258. Seats, chairs and associated parts
259. Articles for funfair, table or parlor games
260. Art supplies
261. Handicraft supplies
262. Articles of jewelry
263. Coins and medals
264. Apparatus and equipment designed for demonstrational purposes
265. Artificial products
266. Barracks supplies
267. Funeral supplies
268. Laundry supplies
269. School slates or boards with writing or drawing surfaces
270. Umbrellas and sunshades, walking sticks and seat sticks
271. Musical instruments
272. Parts and accessories of musical instruments
273. Animal ear tags
274. Compost boxes
275. Police equipment
276. Recycled products
277. Snow poles
278. Spray booths
279. Gymnasium equipment
280. Outdoor sports equipment

281. Watches and clocks
282. Industrial process control equipment
283. Checking and testing apparatus
284. Instruments for checking physical characteristics
285. Instruments for measuring quantities
286. Navigational, meteorological, geological and geophysical instruments
287. Non-medical equipment based on the use of radiations
288. Precision balances, instruments for drawing, calculating and measuring length
289. Regulating and controlling instruments and apparatus
290. Remote-control equipment
291. Anesthesia and resuscitation
292. Dentistry products and equipment
293. Functional exploration
294. Functional support
295. Imaging equipment for medical, dental and veterinary use
296. Medical non-chemical consumables and hematological consumables
297. Miscellaneous medical devices
298. Operating equipment
299. Astronomical and optical instruments
300. Liquid crystal devices
301. Photographic equipment
302. Polarizing material
303. Spectacles and lenses
304. Iron ores
305. Miscellaneous ores
306. Aluminum ores
307. Copper ores
308. Lead ores
309. Nickel ores
310. Precious-metal ores
311. Tin ores
312. Zinc ores
313. Chemical minerals
314. Fertilizer minerals
315. Bitumen and asphalt

316. Precious and semi-precious stones, pumice stone, emery, natural abrasives, and other minerals and precious metals
317. Evaporated salt and pure sodium chloride
318. Rock salt
319. Salt in brine
320. Sea salt
321. Clay and kaolin
322. Gravel, sand, crushed stone and aggregates
323. Heavy-duty motor vehicles
324. Passenger cars
325. Bicycles
326. Cycles with auxiliary motors
327. Motor scooters
328. Motorcycles
329. Engines and engine parts
330. Mechanical spare parts except engines and engine parts
331. Seat belts
332. Spare parts for cars
333. Spare parts for goods vehicles
334. Spare parts for vans
335. Test benches
336. Tractor accessories
337. Vehicle conversion kits
338. Trailers, semi-trailers and mobile containers
339. Vehicle bodies
340. Fiberglass
341. Flat glass
342. Glass
343. Hollow-glass articles
344. Processed glassware
345. Abrasive products
346. Ceramic household articles
347. Ceramic insulators and insulating fittings
348. Miscellaneous ceramic articles
349. Refractory ceramic goods
350. Technical ceramic wares

351. Computer hardware
352. Computer systems
353. Data-processing machines
354. Digital cartography equipment
355. Servers
356. Software
357. Calculating and accounting machines
358. Parts and accessories of typewriters and calculating machines
359. Photocopying and printing equipment
360. Post-office equipment
361. Various office equipment and supplies
362. Word-processing machines
363. Petroleum jelly and waxes
364. Petroleum residues
365. Propane and butane
366. Heavy oils and derivate products
367. Light and medium oils and derivate products
368. Petroleum oils and preparations
369. Natural gas
370. Bituminous or oil shale
371. Petroleum (crude)
372. Electrical capacitors
373. Electrical resistors
374. Electronic integrated circuits and microassemblies
375. Parts of electronic assemblies
376. Printed circuits
377. Semiconductors
378. Valves and tubes
379. Local area network
380. Network equipment
381. Telemetry and terminal equipment
382. Wide area network
383. Communications equipment
384. Data equipment
385. Fiber-optic materials
386. Satellite-related communications equipment

387. Switchboards
388. Telecommunications cable and equipment
389. Telephone equipment
390. Wireless telecommunications system
391. Apparatus for sound, video-recording and reproduction
392. Intercom equipment
393. Microphones and loudspeakers
394. Parts of sound and video equipment
395. Radio broadcast receivers
396. Television and audio-visual equipment
397. Mobile telephones
398. Radio transmission apparatus with reception apparatus
399. Television cameras
400. Television transmission apparatus without reception apparatus
401. Recovered secondary metal raw materials
402. Recovered secondary non-metal raw materials
403. Cinematographic film
404. Radiology film
405. Video films
406. Builders ware of plastic
407. Magnetic cards
408. Miscellaneous plastic products
409. Packaging products of plastics
410. Plastic plates, sheets, tubes and profiles
411. Resins
412. Sound recordings
413. Medical articles of rubber
414. Reclaimed rubber
415. Rubber waste products
416. Rubberized textile fabrics
417. Tires and related products
418. Unvulcanized and vulcanized rubber articles
419. Carpets, mats and rugs
420. Knitwear, hosiery and related articles
421. Made-up textile articles
422. Miscellaneous cordage, rope, twine and netting

423. Miscellaneous textile articles
424. Non-woven articles
425. Textile household articles
426. Cloth
427. Artificial textile fibers
428. Natural textile fibers
429. Synthetic yarn or thread
430. Textile yarn and thread of natural fibers
431. Thorium ores
432. Uranium ores
433. Bespoke printed matter
434. Car-tax discs
435. Driving licenses
436. Albums for samples
437. Binders and related accessories
438. Paper or paperboard registers
439. Printed stationery except forms
440. Printed books
441. Publications
442. Dry-etching equipment
443. Offset plates
444. Trade-advertising material, commercial catalogues and manuals
445. Corrugated paper or paperboard
446. Household and hospital paper articles
447. Paper stationery and other items
448. Wallpaper and other coverings
449. Paper and paperboard
450. Pulp
451. Articles of cork, basket ware and wickerwork
452. Products of wood and related articles
453. Hardwood
454. Mining timber
455. Parquet
456. Prepared or treated wooden products
457. Prepared softwood
458. Railway sleepers

459. Sawdust
460. Wooden containers
461. Wooden pallets
462. Densified wood
463. Wooden boards and panels
464. Baggage carts
465. Horse or hand-drawn carts and other non-mechanically-propelled vehicles
466. Parts of railway or tramway locomotives or rolling stock, mechanical traffic control equipment
467. Rail locomotives
468. Rolling stock
469. Boats
470. Ships
471. Security-type printed matter
472. Cable-laying ship services
473. Emergency and security equipment
474. Transport-related equipment
475. Machinery for mining, quarrying and construction
476. Security devices

Notes to Section 4:

1. For procurement of goods, the following procurement methods are applied:

    (a) Open Tendering Method;

    (b) Limited Tendering Method;

    (c) Direct Procurement Method;

    (d) Two Stage Tendering Method;

    (e) One Stage Two Envelop Tendering Method; and

    (f) Request for Quotation Method.

2. The category of the list of goods above corresponds to that used in the Electronic Government Procurement (e-GP) System of Bangladesh.

Section 5
Services

List of Physical (non-consulting) Services:

1. Hire services for construction and civil engineering machinery and equipment with operator
2. Software package and information systems
3. Industry specific software package
4. Networking, Internet and intranet software package
5. Document creation, drawing, imaging, scheduling and productivity software package
6. Business transaction and personal business software package
7. Communication and multimedia software package
8. Database and operating software package
9. Software package utilities
10. Information systems and servers
11. Miscellaneous software package and computer systems
12. Repair, maintenance and associated services of vehicles and related equipment
13. Repair, maintenance and associated services related to aircraft, railways, roads and marine equipment
14. Repair, maintenance and associated services related to personal computers, office equipment, telecommunications and audio-visual equipment
15. Repair and maintenance services of medical and precision equipment
16. Repair and maintenance services for pumps, valves, taps and metal containers and machinery
17. Miscellaneous repair and maintenance services
18. Installation services (except software)
19. Installation services of electrical and mechanical equipment
20. Installation services of equipment for measuring, checking, testing and navigating
21. Installation services of communications equipment
22. Installation services of medical and surgical equipment
23. Installation services of machinery and equipment
24. Installation services of computers and office equipment
25. Installation services of fire protection equipment
26. Installation services of metal containers

27. Installation services of guidance and control systems
28. Hotel, restaurant and retail trade services
29. Hotel services
30. Camping sites and other non-hotel accommodation
31. Restaurant and food-serving services
32. Beverage-serving services
33. Canteen and catering services
34. Retail trade services
35. Transport services (excluding waste transport)
36. Road transport services
37. Railway transport services
38. Pipeline transport services
39. Air transport services
40. Water transport services
41. Supporting and auxiliary transport services and travel agencies services
42. Cargo handling and storage services
43. Travel agency, tour operator and tourist assistance services
44. Support services for land, water and air transport
45. Post and courier services
46. Telecommunications services
47. Public utilities
48. Water distribution and related services
49. Gas distribution and related services
50. Electricity distribution and related services
51. Other sources of energy supplies and distribution
52. Meter reading service
53. Drilling Services
54. Financial and insurance services
55. Banking and investment services
56. Reinsurance services
57. Printing and related services
58. Miscellaneous business and business-related services
59. Education and training services
60. Renting or leasing services of own property
61. Real estate agency services on a fee or contract basis
62. Architectural, construction, engineering and inspection services

63. Internet services
64. Investigation and security services
65. Computer network services
66. Computer audit and testing services
67. Computer-related services
68. Laboratory services
69. Data services
70. Sewage services
71. Cleaning and sanitation services
72. Recreational, cultural and sporting services
73. Motion picture and video services
74. Radio and television services
75. Entertainment services
76. Miscellaneous services

List of Intellectual and Professional (consulting) Services:

1. Consulting services for water-supply and waste consultancy
2. IT services: consulting, software development, Internet and support
3. Hardware consultancy services
4. Software programming and consultancy services
5. Research and development-related consultancy services
6. Professional services for the gas industry
7. Professional services for the oil industry
8. Onshore and offshore services
9. Pipeline-inspection services
10. Agricultural, forestry, horticultural, aquacultural and apicultural services-related consultancy services
11. Architectural and related services
12. Engineering services-related consultancy
13. Urban planning and landscape architectural services
14. Construction-related consultancy services
15. Technical testing, analysis and consultancy services
16. Monitoring, control and evaluation services
17. Apiculture services
18. Water resources-related consultancy

19. Marine resources-related consultancy
20. Business services: law, marketing, consulting, recruitment, printing and security
21. Legal services
22. Accounting, auditing and fiscal services
23. Market and economic research polling and statistics
24. Business and management consultancy and related services
25. Primary education services
26. Secondary education services
27. Higher education services
28. Adult and other education services
29. Training services
30. Health and social work services

Notes to Section 5:

1. For procurement of physical services, the following procurement methods are applied:

(a) Open Tendering Method; and

(b) Direct Procurement Method.

2. For procurement of intellectual and professional services, the following procurement methods are applied:

(a) Quality and Cost Based Selection (QCBS);

(b) Fixed Budget Selection (FBS);

(c) Least Cost Selection (LCS);

(d) Single Source Selection (SSS);

(e) Community Service Organization Selection (CSOS);

(f) Individual Consultant Selection (ICS);

(g) Selection Based on Consultants Qualifications (SBCQ); and

(h) Design Contest Selection (DCS).

3. The category of the list of services above corresponds to that used in the domestic government procurement.

Section 6

Construction Services (Works)

List of Construction Services (Works):

1. Engineering works and construction works
2. Site preparation works
3. Building demolition and wrecking works and earthmoving works
4. Test drilling and boring works
5. Works for complete or part construction and civil engineering works
6. Building construction works
7. Construction works for pipelines, communication and power lines, for highways, roads, airfields and railways
8. Construction works for water projects
9. Harbor construction works
10. Marine construction works
11. Dredging and pumping works for water treatment plant installations
12. River regulation and flood control works
13. Construction works for dams, canals, irrigation channels and aqueducts
14. Construction works for hydro-mechanical structures
15. Construction works for plants, mining and manufacturing and for buildings relating to the oil and gas industry
16. Construction works for power plants and heating plants
17. Construction works for sewage treatment plants, purification plants and refuse incineration plants
18. Construction works for chemical-processing plant
19. Construction works for mining and manufacturing
20. Construction works for bridges and tunnels, shafts and subways
21. Construction works for engineering works except bridges, tunnels, shafts and subways
22. Construction works for the oil and gas industry
23. Repair and maintenance of plant
24. Roof works and other special trade construction works
25. Building installation works
26. Electrical installation works
27. Insulation works

28. Plumbing and sanitary works
29. Fencing, railing and safety equipment installation works
30. Mechanical installations
31. Joinery and carpentry installation works
32. Floor and wall covering works
33. Painting and glazing works
34. Other building completion works
35. Interior decoration
36. Repair and maintenance of civil engineering structures
37. Electricity, gas and water distribution

Note to Section 6:

1. For procurement of works, the following procurement methods are applied:

    (a) Open Tendering Method;

    (b) Limited Tendering Method;

    (c) Direct Procurement Method;

    (d) Two Stage Tendering Method;

    (e) One Stage Two Envelop Tendering Method; and

    (f) Request for Quotation Method.

2. The category of the list of works above corresponds to that used in the domestic government procurement.

Section 7
General Notes

1. The term “goods” means raw materials, products and equipment and objects in solid, liquid or gaseous form, electricity, of the self-computer software and other ICT related or similar software, and related services provided that the value of such services does not exceed that of the goods themselves.

2. The term “intellectual and professional services” means services performed by consultants with outputs of advisory, design, supervision or transfer of knowledge, or consulting service, design and development of computer software and other ICT related or similar software or intellectual and professional services published in the government gazette time to time.

3. The term “physical services” means:

(a) materials and ingredients required to facilitate supply of goods or execution of works, or operation and maintenance of facilities or plants or surveys or exploratory drilling;

(b) security services, catering services, geological service or third-party services under stand-alone service contracts;

(c) selection of pre-shipment inspection (PSI) agent, clearing and forwarding agent, transportation of goods, hiring transport, selection of transport contractor for transportation of goods or insurance risk; or

(d) any services specified in this Part or specified by gazette notification, procured by the procuring entity by outsourcing.

4. The term “services” means related services, physical services, or intellectual and professional services.

5. The term “works” means all works associated with construction, reconstruction, site preparation, demolition, repair, maintenance or renovation of railways, roads, highways, or a building, an infrastructure or structure or an installation or any construction work relating to excavation, installation of equipment and materials, decoration, as well as physical services ancillary to works, if the value of those services does not exceed that of works themselves.

6. Chapter 11 does not cover procurement carried out through Public Private Partnership (PPP) projects according to the Public Private Partnership Act, 2015, particularly infrastructure development undertaken by the memoranda of cooperation (MoC) signed by Bangladesh with other countries.

7. Chapter 11 does not cover procurement carried out through the “Policy for Implementing PPP Projects through Government to Government (G2G) Partnership, 2017”, including those undertaken by the Memorandum of Cooperation on PPP Project between the Public Private Partnership Authority (PPPA) of Bangladesh and the Ministry of Land, Infrastructure, Transport and Tourism (MLIT) of Japan.

8. Chapter 11 does not cover procurement carried out through Government to Government (G2G) frameworks between Bangladesh and other countries.

Section 8
List of Electronic and Print Media

Electronic or paper media in which Bangladesh publishes the information and notices required by Article 11.7, paragraph 7 of Article 11.9 and paragraph 2 of Article 11.15, pursuant to Article 11.6:

A. Media for National Competitive Tender

1. Electronic Government Procurement (e-GP) Portal (mandatory for online procurement)
2. Bangladesh Public Procurement Authority's Website
3. Procuring Entity's own website (as applicable)
4. Daily Newspaper approved by the Department of Films and Publication, in the English and Bangla languages (as applicable)

B. Media for International Competitive Tender

1. Electronic Government Procurement (e-GP) Portal (mandatory for online procurement)
2. Bangladesh Public Procurement Authority's Website
3. Development Gateway (Dg) Market (as applicable)
4. UNDP gateway (as applicable)
5. Procuring Entity's own website (as applicable)
6. Daily Newspaper approved by the Department of Films and Publication, in the English language (mandatory) and in the Bangla language (as applicable)
7. International magazine (well circulated) (as applicable)

Section 9
Threshold Adjustment Formula

1. The value of thresholds set out in Sections 1 through 3 shall be calculated and converted into Bangladeshi Taka (BDT) in every even numbered year, based on an average value of BDT in terms of SDR in the most recent two-year period starting on January 1 of the year before the preceding year and ending on December 31 of the preceding year.

2. Bangladesh shall notify Japan of such value of thresholds and the period of its validity upon entry into force of this Agreement and then notify every two years the value of newly calculated thresholds and the period of its validity one month prior to the date of expiry of the previous value of thresholds.

Part 2
List of Japan

Section 1
Central Government Entities

Thresholds:

(a)	Goods	SDR 100,000
(b)	Construction services	SDR 4,500,000
(c)	Architectural, engineering and other technical services covered by Chapter 11	SDR 450,000
(d)	Other services	SDR 100,000

List of Entities:

All entities covered by the Accounts Law (Law No. 35 of 1947) as follows:

1. House of Representatives
2. House of Councillors
3. Supreme Court
4. Board of Audit
5. Cabinet
6. National Personnel Authority
7. Cabinet Office
8. Imperial Household Agency
9. Japan Fair Trade Commission
10. National Public Safety Commission (National Police Agency)
11. Personal Information Protection Commission
12. Japan Casino Regulatory Commission
13. Financial Services Agency
14. Consumer Affairs Agency
15. Children and Families Agency
16. Digital Agency
17. Reconstruction Agency
18. Ministry of Internal Affairs and Communications

19. Ministry of Justice
20. Ministry of Foreign Affairs
21. Ministry of Finance
22. Ministry of Education, Culture, Sports, Science and Technology
23. Ministry of Health, Labour and Welfare
24. Ministry of Agriculture, Forestry and Fisheries
25. Ministry of Economy, Trade and Industry
26. Ministry of Land, Infrastructure, Transport and Tourism
27. Ministry of the Environment
28. Ministry of Defense

Notes to Section 1:

1. Entities covered by the Accounts Law (Law No. 35 of 1947) include all their internal subdivisions, independent organs, attached organizations and other organizations and local branch offices provided for in the National Government Organization Law (Law No. 120 of 1948) and the Law Establishing the Cabinet Office (Law No. 89 of 1999).

2. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

Section 2
Sub-Central Government Entities

Thresholds:

(a)	Goods	SDR 200,000
(b)	Construction services	SDR 15,000,000
(c)	Architectural, engineering and other technical services covered by Chapter 11	SDR 1,500,000
(d)	Other services	SDR 200,000

List of Entities:

All prefectural governments entitled “To”, “Do”, “Fu” and “Ken”, and all designated cities entitled “Shitei-toshi”, covered by the Local Autonomy Law (Law No. 67 of 1947) as follows:

1. Hokkaido
2. Aomori-ken
3. Iwate-ken
4. Miyagi-ken
5. Akita-ken
6. Yamagata-ken
7. Fukushima-ken
8. Ibaraki-ken
9. Tochigi-ken
10. Gunma-ken
11. Saitama-ken
12. Chiba-ken
13. Tokyo-to
14. Kanagawa-ken
15. Niigata-ken
16. Toyama-ken
17. Ishikawa-ken
18. Fukui-ken
19. Yamanashi-ken

20. Nagano-ken
21. Gifu-ken
22. Shizuoka-ken
23. Aichi-ken
24. Mie-ken
25. Shiga-ken
26. Kyoto-fu
27. Osaka-fu
28. Hyogo-ken
29. Nara-ken
30. Wakayama-ken
31. Tottori-ken
32. Shimane-ken
33. Okayama-ken
34. Hiroshima-ken
35. Yamaguchi-ken
36. Tokushima-ken
37. Kagawa-ken
38. Ehime-ken
39. Kochi-ken
40. Fukuoka-ken
41. Saga-ken
42. Nagasaki-ken
43. Kumamoto-ken
44. Oita-ken
45. Miyazaki-ken
46. Kagoshima-ken
47. Okinawa-ken
48. Osaka-shi
49. Nagoya-shi
50. Kyoto-shi
51. Yokohama-shi
52. Kobe-shi
53. Kitakyushu-shi
54. Sapporo-shi
55. Kawasaki-shi

56. Fukuoka-shi
57. Hiroshima-shi
58. Sendai-shi
59. Chiba-shi
60. Saitama-shi
61. Shizuoka-shi
62. Sakai-shi
63. Niigata-shi
64. Hamamatsu-shi
65. Okayama-shi
66. Sagamihara-shi
67. Kumamoto-shi

Notes to Section 2:

1. "To", "Do", "Fu", "Ken" and "Shitei-toshi" covered by the Local Autonomy Law (Law No. 67 of 1947) include all internal subdivisions, attached organizations and branch offices of all their governors or mayors, committees and other organizations provided for in the Local Autonomy Law.

2. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

3. Chapter 11 does not cover contracts which the entities award for the purpose of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of that Chapter.

4. Procurement related to operational safety of transportation is not covered.

5. Procurement related to the production, transport or distribution of electricity is not covered.

Section 3
Other Entities

Thresholds:

(a)	Goods	SDR 130,000
(b)	Construction services for Japan Post in Group A	SDR 4,500,000
(c)	Construction services for all other entities in Group A	SDR 15,000,000
(d)	Construction services for entities in Group B	SDR 4,500,000
(e)	Architectural, engineering and other technical services covered by Chapter 11	SDR 450,000
(f)	Other services	SDR 130,000

List of Entities:

Group A

1. Agriculture and Livestock Industries Corporation
2. Central Nippon Expressway Company Limited
3. Development Bank of Japan Inc.
4. East Nippon Expressway Company Limited
5. Environmental Restoration and Conservation Agency
6. Farmers' Pension Fund
7. Fund for the Promotion and Development of the Amami Islands
8. Government Pension Investment Fund
9. Hanshin Expressway Company Limited
10. Health Insurance Claims Review & Reimbursement Services
11. Honshu-Shikoku Bridge Expressway Company Limited
12. Japan Alcohol Corporation
13. Japan Arts Council
14. Japan Atomic Energy Agency (Note 3(b))
15. Japan Bank for International Cooperation
16. Japan Environmental Storage & Safety Corporation
17. Japan Expressway Holding and Debt Repayment Agency
18. Japan External Trade Organization
19. Japan Finance Corporation

20. Japan Finance Organization for Municipalities
21. Japan Foundation, The
22. Japan Housing Finance Agency
23. Japan Institute for Labour Policy and Training, The
24. Japan International Cooperation Agency
25. Japan National Tourism Organization
26. Japan Organization for Metals and Energy Security (Note 3(c))
27. Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers
28. Japan Post
29. Japan Racing Association
30. Japan Railway Construction, Transport and Technology Agency (Notes 3(a), (d) and (e))
31. Japan Science and Technology Agency
32. Japan Society for the Promotion of Science
33. Japan Sport Council
34. Japan Student Services Organization
35. Japan Water Agency
36. Keirin Promotion Association (a juridical person designated as such pursuant to the Bicycle Racing Law (Law No. 209 of 1948))
37. Metropolitan Expressway Company Limited
38. Motorcycle Racing Promotion Association (a juridical person designated as such pursuant to the Auto Racing Law (Law No. 208 of 1950))
39. Mutual Aid Association for Agricultural, Forestry and Fishery Organization Personnel
40. Narita International Airport Corporation
41. National Association of Racing, The
42. National Center for Persons with Severe Intellectual Disabilities, Nozominosono
43. National Consumer Affairs Center of Japan
44. New Energy and Industrial Technology Development Organization
45. Northern Territories Issue Association
46. Okinawa Development Finance Corporation
47. Open University of Japan Foundation, The
48. Organization for Small & Medium Enterprises and Regional Innovation, JAPAN
49. Organization for Workers' Retirement Allowance Mutual Aid
50. Promotion and Mutual Aid Corporation for Private Schools of Japan, The

51. RIKEN (Note 3(b))
52. Tokyo Metro Co., Ltd. (Note 3(a))
53. Urban Renaissance Agency
54. Welfare and Medical Service Agency
55. West Nippon Expressway Company Limited

Group B

1. Building Research Institute
2. Civil Aviation College
3. Food and Agricultural Materials Inspection Center
4. Forest Research and Management Organization
5. Inter-University Research Institute Corporation
6. Japan Agency of Maritime Education and Training for Seafarers
7. Japan Fisheries Research and Education Agency
8. Japan Health Insurance Association
9. Japan Institute for Health Security
10. Japan International Research Center for Agricultural Sciences
11. Japan Mint
12. Japan Organization of Occupational Health and Safety
13. Japan Pension Service
14. Labor Management Organization for USFJ Employees
15. National Agency for Automobile and Land Transport Technology
16. National Agriculture and Food Research Organization
17. National Archives of Japan
18. National Cancer Center
19. National Center for Child Health and Development
20. National Center for Geriatrics and Gerontology
21. National Center for Industrial Property Information and Training
22. National Center for University Entrance Examinations
23. National Center of Neurology and Psychiatry
24. National Cerebral and Cardiovascular Center
25. National Hospital Organization
26. National Institute for Environmental Studies
27. National Institute for Materials Science
28. National Institute for School Teachers and Staff Development

29. National Institute of Advanced Industrial Science and Technology
30. National Institute of Information and Communications Technology
31. National Institute of Maritime, Port and Aviation Technology
32. National Institute of Special Needs Education
33. National Institute of Technology
34. National Institute of Technology and Evaluation
35. National Institutes for Cultural Heritage
36. National Institutes for Quantum Science and Technology
37. National Institutes of Biomedical Innovation, Health and Nutrition (Note 3(f))
38. National Institution for Academic Degrees and Quality Enhancement of Higher Education
39. National Institution for Youth Education
40. National Livestock Breeding Center
41. National Museum of Art
42. National Museum of Nature and Science
43. National Printing Bureau
44. National Research Institute for Earth Science and Disaster Resilience
45. National Research Institute of Brewing
46. National Statistics Center
47. National University Corporation
48. National Women's Education Center
49. Nippon Export and Investment Insurance
50. Public Works Research Institute
51. Research Institute of Economy, Trade and Industry

Notes to Section 3:

1. Chapter 11 does not cover contracts to be awarded to co-operatives or associations in accordance with the laws and regulations existing at the time of entry into force of this Agreement.

2. Chapter 11 does not cover contracts which the entities in Group A award for the purpose of their daily profit-making activities which are exposed to competitive forces in markets. This note shall not be used in a manner which circumvents the provisions of that Chapter.

3. Notes to specific entities:

(a) Procurement related to operational safety of transportation is not covered.

(b) Procurement which could lead to the disclosure of information incompatible with the purpose of the Treaty on the Non-Proliferation of Nuclear Weapons or with international agreements on intellectual property rights is not covered. Procurement for safety-related activities aiming at utilization and management of radioactive materials and responding to emergencies of nuclear installation is not covered.

(c) Procurement related to geological and geophysical survey is not covered.

(d) Procurement of advertising services, construction services and real estate services is not covered.

(e) Procurement of ships to be jointly owned with private companies is not covered.

(f) Procurement other than that conducted for the National Institutes of Biomedical Innovation, Health and Nutrition is not covered.

4. With regard to procurement by Japan Railway Construction, Transport and Technology Agency:

(a) Note 3(a) applies only to the railway construction-related activities.

(b) Note 3(d) applies only to the activities relating to the settlement of the former Japan National Railways.

(c) Note 3(e) applies only to the shipbuilding activities.

Section 4
Goods

1. Chapter 11 covers procurement of all goods by the entities listed in Sections 1 through 3, unless otherwise specified in that Chapter.

2. Chapter 11 covers procurement by the Ministry of Defense of the following Federal Supply Classification (FSC) categories subject to the Japanese Government determinations under the provisions of paragraph 1 of Article 11.4:

FSC	Description
22	Railway Equipment
24	Tractors
32	Woodworking Machinery and Equipment
34	Metalworking Machinery
35	Service and Trade Equipment
36	Special Industry Machinery
37	Agricultural Machinery and Equipment
38	Construction, Mining, Excavating and Highway Maintenance Equipment
39	Materials Handling Equipment
40	Rope, Cable, Chain and Fittings
41	Refrigeration, Air Conditioning and Air Circulating Equipment
43	Pumps and Compressors
45	Plumbing, Heating and Sanitation Equipment
46	Water Purification and Sewage Treatment Equipment
47	Pipe, Tubing, Hose and Fittings
48	Valves
51	Hand Tools
52	Measuring Tools
55	Lumber, Millwork, Plywood and Veneer
61	Electric Wire, and Power and Distribution Equipment
62	Lighting Fixtures and Lamps
65	Medical, Dental and Veterinary Equipment and Supplies
6630	Chemical Analysis Instruments
6635	Physical Properties Testing Equipment

6640	Laboratory Equipment and Supplies
6645	Time Measuring Instruments
6650	Optical Instruments
6655	Geophysical and Astronomical Instruments
6660	Meteorological Instruments and Apparatus
6670	Scales and Balances
6675	Drafting, Surveying and Mapping Instruments
6680	Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments
6685	Pressure, Temperature and Humidity Measuring and Controlling Instruments
6695	Combination and Miscellaneous Instruments
67	Photographic Equipment
68	Chemicals and Chemical Products
71	Furniture
72	Household and Commercial Furnishings and Appliances
73	Food Preparation and Serving Equipment
74	Office Machines and Visible Record Equipment
75	Office Supplies and Devices
76	Books, Maps and Other Publications
77	Musical Instruments, Phonographs and Home-Type Radios
79	Cleaning Equipment and Supplies
80	Brushes, Paints, Sealers and Adhesives
8110	Drums and Cans
8115	Boxes, Cartons and Crates
8125	Bottles and Jars
8130	Reels and Spools
8135	Packaging and Packing Bulk Materials
85	Toiletries
87	Agricultural Supplies
93	Non-Metallic Fabricated Materials
94	Non-Metallic Crude Materials
99	Miscellaneous

Section 5
Services

Chapter 11 covers the following services, which are identified in accordance with the Provisional Central Product Classification (CPC), 1991, as well as document MTN.GNS/W/120 for Telecommunications services:

(Provisional Central Product Classification (CPC), 1991)	
6112	Maintenance and repair services of motor vehicles (Note 1)
6122	Maintenance and repair services of motorcycles and snowmobiles (Note 1)
633	Repair services of personal and household goods
642	Food serving services (Note 5)
643	Beverage serving services (Note 5)
712	Other land transport services (except 71235 Mail transportation by land)
7213	Rental services of sea-going vessels with operator
7223	Rental services of non-sea-going vessels with operator
73	Air transport services (except 73210 Mail transportation by air)
748	Freight transport agency services
7512	Courier services (Note 2)
	Telecommunications services

MTN.GNS/W/120	Corresponding CPC	
2.C.h.	7523	Electronic mail
2.C.i.	7523	Voice mail
2.C.j.	7523	On-line information and data base retrieval
2.C.k.	7523	Electronic data interchange (EDI)
2.C.l.	7523	Enhanced facsimile services
2.C.m.		Code and protocol conversion
2.C.n.	843	On-line information and/or data processing (including transaction processing)

83106 to 83108	Leasing or rental services concerning agricultural machinery and equipment without operator (Note 5)

83203	Leasing or rental services concerning furniture and other household appliances (Note 5)
83204	Leasing or rental services concerning pleasure and leisure equipment (Note 5)
83209	Leasing or rental services concerning other personal or household goods (Note 5)
84	Computer and related services
864	Market research and public opinion polling services
865	Management consulting services (Note 5)
866	Services related to management consulting (except 86602 Arbitration and conciliation services) (Note 5)
867	Architectural, engineering and other technical services (Note 3)
871	Advertising services
87304	Armored car services
874	Building-cleaning services
876	Packaging services (Note 5)
8814	Services incidental to forestry and logging, including forest management
88442	Publishing and printing services (Note 4)
886	Repair services incidental to metal products, machinery and equipment
921	Primary education services
922	Secondary education services
923	Higher education services
924	Adult education services
94	Sewage and refuse disposal, sanitation and other environmental protection services
9611	Motion picture and video tape production and distribution services (except 96112 Motion picture or video tape production services)

Notes to Section 5:

1. Maintenance and repair services are not covered with respect to those motor vehicles, motorcycles and snowmobiles which are specifically modified and inspected to meet regulations of the entities.

2. Courier services are not covered with respect to letters.

3. Architectural, engineering and other technical services related to construction services, with the exception of the following services when procured independently, are covered:

(a) Final design services of CPC 86712 Architectural design services;

(b) CPC 86713 Contract administration services;

(c) Design services consisting of one or a combination of final plans, specifications and cost estimates of either CPC 86722 Engineering design services for the construction of foundations and building structures, CPC 86723 Engineering design services for mechanical and electrical installations for buildings, or CPC 86724 Engineering design services for the construction of civil engineering works; and

(d) CPC 86727 Other engineering services during the construction and installation phase.

4. Publishing and printing services are not covered with respect to materials containing confidential information.

5. With respect to these services, Chapter 11 does not cover procurement by the entities listed in Sections 2 and 3.

Section 6
Construction Services

List of Division 51 Services of the Provisional Central Product Classification (CPC), 1991, Covered by Chapter 11:

All services listed in Division 51

Note to Section 6:

Procurement with regard to a construction project within the scope of the Act on Promotion of Private Finance Initiative (Law No. 117 of 1999) as of November 30, 2011 is covered.

Section 7
General Notes

Notwithstanding the Note to Section 6, procurement with regard to a project within the scope of the Act on Promotion of Private Finance Initiative (Law No. 117 of 1999) as of December 10, 2010 is covered.

Section 8
Procurement Information

1. Electronic or paper media in which Japan publishes the information pursuant to Article 11.6:

(a) Section 1:
Kanpō

(b) Section 2:
Kenpō;
Shihō;
or their equivalents;
or Kanpō

(c) Section 3:
Kanpō;
or Website of the Ministry of Foreign Affairs

2. Electronic or paper media in which Japan publishes the notices required by Article 11.7, paragraph 7 of Article 11.9 and paragraph 2 of Article 11.15, pursuant to Article 11.6:

(a) Section 1:
Kanpō

(b) Section 2:
Kenpō;
Shihō;
or their equivalents

(c) Section 3:
Kanpō;
or Website of the Ministry of Foreign Affairs

Section 9
Threshold Adjustment Formula

1. The value of thresholds set out in Sections 1 through 3 shall be calculated and converted into Japanese yen in every even numbered year, based on an average value of yen in terms of SDR in the most recent two-year period starting on January 1 of the year before the preceding year and ending on December 31 of the preceding year.

2. Japan shall notify Bangladesh of such value of thresholds and the period of its validity upon entry into force of this Agreement and then notify every two years the value of newly calculated thresholds and the period of its validity one month prior to the date of expiry of the previous value of thresholds.

Annex 9
referred to in Chapter 12

Transition Periods for Bangladesh

1. For the purposes of this Annex:

(a) the term "transition period" means a period of time, before the expiry of which Bangladesh shall fully implement specific provisions of Chapter 12; and

(b) the number of years, such as "10 years", indicates the transition period of Bangladesh which begins on the date of entry into force of this Agreement.

2. Bangladesh may delay the implementation of specific provisions until the expiry of their respective transition periods, as set out in the table below:

Specific Provisions	Transition Periods
Subparagraph 2(a) of Article 12.4 (Multilateral Agreements) (with respect to the PCT)	10 years, which may be extended once for five years
Subparagraph 2(b) of Article 12.4 (Multilateral Agreements) (with respect to the Madrid Protocol)	10 years
Article 12.43 (New Varieties of Plants)	10 years
Article 12.44 (Effective Protection against Unfair Competition)	10 years, which may be extended once for five years
Article 12.45 (Domain Names)	10 years, which may be extended once for five years
Paragraphs 1 and 2 of Article 12.52 (Destroying Infringing Goods and Materials and Implements)	10 years, which may be extended once for five years
Paragraph 2 of Article 12.63 (Criminal Procedures and Penalties)	10 years, which may be extended once for five years