

CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE COOPERATION

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;
- (b) "manufacture" means any kind of working or processing including assembly or specific operations;
- (c) "material" means any ingredient, raw material, component or part used in the manufacture of the product;
- (d) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) "goods" means both materials and products;

- (f) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;
- (g) "ex-works price" means the price paid for the product ex works to the manufacturer in the EU or in a SADC EPA State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (h) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the EU or in the SADC EPA States;
- (i) "value of originating materials" means the value of such materials as defined in subparagraph (h) applied mutatis mutandis;
- (j) "value added" for the purpose of Article 4 of this Protocol, shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories, referred to in Articles 4, 5 and 6 of this Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;
- (k) "value added" for the purpose of Article 43 of this Protocol shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which are imported into the SADC EPA State applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;

- (l) "chapters", "headings" and "sub-headings" mean the chapters, the four-digit headings and the six-digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (m) "classified" refers to the classification of a product or material under a particular chapter, heading or sub-heading;
- (n) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (o) "territories" includes territorial waters;
- (p) "OCTs" means the Overseas Countries and Territories as defined in Annex VIII;
- (q) "other ACP EPA States" means all the African, Caribbean and Pacific States, with the exception of the SADC EPA States, which have at least provisionally applied an EPA with the EU.
- (r) "supplier's declaration" means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations.

- (s) "This Agreement" means Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA States, of the other part.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of this Agreement, the following products shall be considered as originating in the EU:
 - (a) products wholly obtained in the EU within the meaning of Article 7 of this Protocol;
 - (b) products obtained in the EU incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EU within the meaning of Article 8 of this Protocol.

2. For the purpose of this Agreement, the following products shall be considered as originating in a SADC EPA State:
 - (a) products wholly obtained in a SADC EPA State within the meaning of Article 7 of this Protocol;
 - (b) products obtained in a SADC EPA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SADC EPA State within the meaning of Article 8 of this Protocol.

ARTICLE 3

Bilateral cumulation

1. This Article shall apply only in the case of cumulation between a SADC EPA State and the EU.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the EU within the meaning of this Protocol shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained in that SADC EPA State, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.

3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State within the meaning of this Protocol shall be considered as materials originating in the EU when incorporated into a product obtained in the EU, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.
4. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in the EU shall be considered as having been carried out in a SADC EPA State, when the materials undergo in the latter subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State shall be considered as having been carried out in the EU, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.

ARTICLE 4

Diagonal cumulation

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.

2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as materials originating in the SADC EPA State where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as materials originating in the EU when incorporated into a product obtained there, provided that the working or processing carried out in the EU goes beyond the operations referred to in Article 9(1) of this Protocol.
4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the EU or a SADC EPA State shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the OCTs shall be determined according to the rules of origin applicable in the framework of the EU's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.
5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as having been carried out in the SADC EPA State where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as having been carried out in the EU, when the materials undergo in the EU subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.
9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:
 - (a) the SADC EPA States, other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

- (b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the European Commission with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.

10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:

- (a) the EU¹, the other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) the European Commission has provided the SADC EPA States, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article.

11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the EU and the SADC EPA States, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.

¹ The commitments to provide administrative cooperation between the EU and ACP EPA States are provided within their respective protocols on rules of origin and administrative cooperation.

12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by a SADC EPA State or the EU of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.
13. After the period specified in paragraph 12, the SADC EPA States may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the EU may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.
14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.
15. The cumulation provided in paragraph 2 shall not apply to materials:
 - (a) of Harmonised System Headings 1604 and 1605 originating in the EPA Pacific States according to Article 6(6) of Protocol II of the Interim Partnership Agreement between the European Community, on the one part, and the Pacific States, on the other part².
 - (b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a comprehensive Economic Partnership Agreement between the EU and Pacific ACP States.

² Council Decision 2009/729/EC of 13 July 2009.

- (c) originating in South Africa and which cannot be imported directly into the EU duty-free quota-free.

16. The cumulation provided in paragraph 3 shall:

- (a) Where the final product is exported to SACU, not apply to materials:
 - (i) originating in non-SACU SADC states, which do not enjoy duty-free quota-free access into SACU under the SADC Protocol on Trade; and
 - (ii) originating in OCTs or ACP EPA states, other than the non-SACU SADC states, which cannot be imported directly into SACU duty-free quota-free.
- (b) Where the final product is exported to Mozambique, not apply to materials originating in OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty-free quota-free.

17. In respect of paragraphs 15(c), 16(a), 16(b), the EU, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the European Commission. The EU shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.
18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the EU, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.
19. The cumulation provided for in this Article shall become applicable to the products listed in Annex IX only after 1 October 2015.

ARTICLE 5

Cumulation with respect to materials which are subject to MFN duty free treatment in the EU

1. Without prejudice to the provisions of Article 2(2) of this Protocol, non-originating materials which at importation into the EU are free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with its Common Customs Tariff³ shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.
2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:

'Application of Article 5(1) of Protocol 1 of the EU-SADC EPA'
3. The EU shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement ("The Committee") the list of materials to which the provisions of this Article shall apply.

³ According to Annex I to Council Regulation (EEC) No2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and subsequent amending and corresponding legal acts.

4. The cumulation provided for in this Article shall not apply to materials:
- (a) which at importation into the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties⁴;
 - (b) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of conventional rates of the EU's most-favoured nation tariff.

ARTICLE 6

Cumulation with respect to materials originating in other countries
benefiting from preferential duty-free quota-free access to the EU

1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in countries and territories:
- (a) benefiting from the "Special arrangement for least developed countries" of the generalised system of preferences⁵;

⁴ For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

⁵ According to Articles 17 and 18 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences.

- (b) benefiting from duty-free quota-free access to the market of the EU under the general provisions of the generalised system of preferences⁶;

shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained there, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU's preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.

1.2. The cumulation provided for in this paragraph shall not apply to:

- (a) materials which at importation to the EU are subject to anti-dumping or countervailing duties when originating in a country which is subject to these anti-dumping or countervailing duties⁷;
- (b) materials classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of the arrangements of paragraph 1;

⁶ According to Article 6 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences; materials that benefit from duty free treatment by virtue of the special incentive arrangement for sustainable development and good governance of Article 9 to 16 of the same Regulation, but not under the general arrangement of Article 6 of the same Regulation, are not covered by this provision.

⁷ For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

- (c) tuna products classified under Harmonised System Chapters 3 and 16, which are covered by Article 7 and 12 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts;
- (d) materials which are covered by Articles 8, 22 and 29 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts.

2. At the request of a SADC EPA State, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the EU can be considered as materials originating in a SADC EPA State. The request shall be submitted by the SADC EPA State to the EU through the European Commission, which shall take a decision on the request in accordance with its internal procedures.

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

- 2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.
- 2.2. The cumulation provided for in this paragraph shall not apply to materials:
- (a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 - paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty-free, quota-free access to the market of the EU under an agreement, other than an EPA, between an ACP State and the EU;
 - (b) which at importation to the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties⁸;
 - (c) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.

⁸ For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non-ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.
4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty-free quota-free access to the market of the EU and provided each Party applies a free trade agreement in line with the GATT 1994 with that non-ACP party.
5. The EU shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. The SADC EPA States shall notify the European Commission, on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.
6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:
 - (a) paragraph 1 shall bear the following entry: "Application of Article 6(1) of Protocol 1 to EU-SADC EPA"
 - (b) paragraph 2 shall bear the following entry: "Application of Article 6(2) of Protocol 1 to EU-SADC EPA"

7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:
- (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
 - (b) the SADC EPA State or States will provide the EU, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

ARTICLE 7

Wholly obtained products

1. The following shall be considered as wholly obtained in the territory of a SADC EPA State or in the territory of the EU:
- (a) mineral products extracted from their soil or from their seabed;

- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f)
 - (i) products obtained by hunting or fishing conducted there;
 - (ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;
- (g) products of sea fishing and other products taken from the sea outside the territorial waters of the EU or of the SADC EPA States by their vessels;
- (h) products made aboard their factory ships exclusively from products referred to in point (g);
- (i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

- (l) goods produced there exclusively from the products specified in (a) to (k).
2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) of paragraph 1 shall apply only to vessels and factory ships:
- (a) which are registered in an EU Member State or in a SADC EPA State;
 - (b) which sail under the flag of an EU Member State or of a SADC EPA State;
 - (c) which meet one of the following conditions:
 - (i) they are at least 50 per cent owned by nationals of an EU Member State or of a SADC EPA State; or
 - (ii) they are owned by companies which have their head office and their main place of business in an EU Member State or in a SADC EPA State; and which are at least 50 percent owned by an EU Member State or by a SADC EPA State, public entities or nationals of that State.
3. (a) Notwithstanding the provisions of paragraph 2 the EU shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SADC EPA States or the EU, be treated as "their vessels" to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:

- (i) The bareboat chartered or leased vessel sails under the flag of Namibia, EU Member State or SADC EPA State for the duration of the charter or lease;
- (ii) Quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;
- (iii) Fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;
- (iv) A working system is in place of notifying the European Commission of all fishing vessels and reporting all catches under point (a) of paragraph 3;
- (v) Reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;
- (vi) All commercial fisheries are monitored by on-board fisheries observers;
- (vii) Catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;

- (viii) Catches are processed in on-land premises in Namibia or on-board of Namibian factory vessels as defined under paragraph 2 or on-board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
 - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
 - (x) Movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
 - (xi) Namibia's exports to the EU are in compliance with the EU legislation on illegal, unregulated and unreported fisheries.
- (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the European Commission the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the European Commission shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.

- (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
- (d) Paragraph 3(a) shall not apply if the European Commission is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
- (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the European Commission could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
- (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) to the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in Article PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

ARTICLE 8

Sufficiently worked or processed products

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in either Annex II or Annex II(a), is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:
 - (a) their total value does not exceed 15 per cent of the ex-works price of the product;
 - (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

ARTICLE 9

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;

- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

- (m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;
- (n) mixing of sugar with any material;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) dehydration or denaturation of products;
- (q) a combination of two or more operations specified in (a) to (p);
- (r) slaughter of animals.

2. All operations carried out either in the EU or in the SADC EPA States on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 10

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 for the interpretation of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 11

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 12

Sets

Sets, as defined in General Rule 3 for the interpretation of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 13

Neutral elements

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 14

Principle of territoriality

1. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SADC EPA State or in the EU.
2. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol, where originating goods exported from a SADC EPA State or from the EU to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same goods as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the EU or a SADC EPA State on materials exported from the EU or from a SADC EPA State and subsequently re-imported there, provided that:
- (a) the said materials are wholly obtained in the EU or in a SADC EPA State or have undergone working or processing beyond the operations referred to in Article 9 of this Protocol prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the EU or a SADC EPA State. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the EU or a SADC EPA State, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the EU or a SADC EPA State shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 15

Non alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 16

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the 'method') to be used for managing such stocks.
2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SADC EPA State or in the EU is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.
7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

ARTICLE 17

Shipment of sugar

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonised System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

ARTICLE 18

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the EU or in a SADC EPA State shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a SADC EPA State or from the EU to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in a SADC EPA State or in the EU;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 19

General requirements

1. Products originating in a SADC EPA State shall, on importation into the EU and products originating in the EU shall, on importation into a SADC EPA State, benefit from the provisions of this Agreement upon submission of either:

- (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or
 - (b) a movement certificate EUR 1, a specimen of which appears in Annex III.
- 2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.
- 3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the SADC EPA States and the EU.

ARTICLE 20

Procedure for the issue of a movement certificate EUR.1

- 1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the EU or of a SADC EPA State if the products concerned can be considered as products originating in the EU or in the SADC EPA States or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 21

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 20(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

or in Portuguese:

"EMITIDO A POSTERIORI"

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

ARTICLE 22

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:

"DUPLICATE"

or in Portuguese:

"SEGUNDA VIA"
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 23

Issue of movement certificates EUR.1
on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a SADC EPA State or in the EU, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the SADC EPA States or within the EU. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

ARTICLE 24

Conditions for making out an origin declaration

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
 - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
 - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An origin declaration may be made out if the products concerned can be considered as products originating in the SADC EPA States or in the EU or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

ARTICLE 25

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 26

Validity of proof of origin

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 27

Submission of proof of origin

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

ARTICLE 28

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonised System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 29

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 30

Information procedure for cumulation purposes

1. When Articles 3(2), 3(3), 4(2), and 4(3) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SADC EPA State, from the EU, from another ACP EPA State or from an OCT shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the EU from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.

2. When Articles 3(4), 3(5), 4(6) and 4(7) of this Protocol are applied, the evidence of the working or processing carried out in a SADC EPA State, in the EU, in another ACP EPA State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the EU from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as 'a long-term supplier's declaration', provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.
4. A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.

5. The supplier shall inform the client immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.
6. The supplier's declaration may be made out on a pre-printed form.
7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Annex II of Council Regulation (EC) No 1528/2007 shall remain valid for a transitional period of twelve (12) months.

ARTICLE 31

Supporting documents

The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;

- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Article 4 and in accordance with this Protocol.

ARTICLE 32

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 20(3) of this Protocol.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Protocol.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Protocol.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Protocol.
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

ARTICLE 33

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 34

Amounts expressed in Euro

1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Protocol in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SADC EPA States or of the Member States of the EU equivalent to the amounts expressed in Euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 24(1)(b) or Article 29(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in Euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in Euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the EU or of the SADC EPA States. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 35

Administrative conditions for products to benefit from this Agreement

1. Products originating within the meaning of this Protocol in a SADC EPA State or in the EU shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The SADC EPA States and the EU shall undertake to put in place:
 - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;
 - (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

They shall make the notifications referred to in Article 36 of this Protocol.

ARTICLE 36

Notification of customs authorities

1. The SADC EPA States and the EU shall provide each other through the European Commission, with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the European Commission, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.
2. The SADC EPA States and the EU shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.
3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 37

Mutual assistance

1. In order to ensure the proper application of this Protocol, the EU and the SADC EPA States shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SADC EPA States, in the EU and the other countries referred to in Articles 4 and 6 of this Protocol concerned.

ARTICLE 38

Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a SADC EPA State, in the EU or in one of the other countries referred to in Articles 4 and 6 of this Protocol and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

ARTICLE 39

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 40

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee .
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 41

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 42

Free zones

1. The SADC EPA States and the EU shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a SADC EPA State or in the EU are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 43

Derogations

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SADC EPA States justifies them.
 - 1.1 The SADC EPA State or States concerned shall, either before or when submitting the matter to the Committee, notify the EU of its request for a derogation together with the reasons for the request in accordance with paragraph 2.

1.2 The EU shall respond positively to all the SADC EPA States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EU industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the SADC EPA State or States making the request shall, by means of the form given in Annex VII , furnish in support of its request the fullest possible information covering in particular the points listed below:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in the SADC EPA States or the countries or territories referred to in Articles 4 and 6 of this Protocol or the materials which have been processed there;
- (d) manufacturing processes;
- (e) value added;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the EU;

- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the SADC EPA State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SADC EPA State to continue its exports to the EU, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition, when a request for derogation concerns a least-developed SADC EPA State, its examination shall be carried out with a favourable bias having particular regard to:
 - (a) the economic and social impact of the decision to be taken especially in respect of employment;
 - (b) the need to apply the derogation for a period taking into account the particular situation of the SADC EPA State concerned and its difficulties.
6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SADC EPA States have special relations, provided that satisfactory administrative cooperation can be established.
7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the SADC EPA State concerned is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the EU or of one or more Member States.
8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the EU Co-chairman of the Committee. If the EU does not inform the SADC EPA States of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SADC EPA State or States concerned submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.
- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.
10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non-originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the EU pursuant to Article 113 of this Agreement within an annual quota of 800 metric tons.

11. Notwithstanding paragraphs 1 to 9, an automatic derogation to in Article 7(2)(c) of this Protocol shall be granted to Mozambique. This derogation shall apply for a duration of five (5) years from the entry into force of this Agreement to shrimps, prawns and lobsters of HS Headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

TITLE VI

CEUTA AND MELILLA

ARTICLE 44

Special conditions

1. The term "EU" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the EU" does not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a SADC EPA State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the EU undergo working and processing in a SADC EPA State, they shall be considered as having been wholly obtained in the SADC EPA States.

4. Working or processing carried out in Ceuta, Melilla or in the EU shall be considered as having been carried out in a SADC EPA State, when materials undergo further working or processing in a SADC EPA State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 9 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

TITLE VII

FINAL PROVISIONS

ARTICLE 45

Revision and application of rules of origin

1. In accordance with Article 101 of this Agreement, the Joint Council shall examine annually, or whenever the SADC EPA States or the EU so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.

2. The Joint Council shall take into account among other elements the effects on the rules of origin of technological developments.
3. The decisions taken shall be implemented as soon as possible.
4. In accordance with Article 50 of this Agreement, the Committee shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 43 of this Protocol.

ARTICLE 46

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 47

Implementation of the Protocol

The EU and the SADC EPA States shall each take the steps necessary to implement this Protocol.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Protocol.

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.

4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EU or in the SADC EPA States.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the EU from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the EU. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of non-originating cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

–silk,

–wool,

–coarse animal hair,

–fine animal hair,

–horsehair,

–cotton,

- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,

- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
 - yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
 - products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

–other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example⁹, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;

⁹ This example is given for the purpose of explanation only. It is not legally binding.

- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;

- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	-Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506	
	- Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	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 heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and <i>Zea indurata</i> maize) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	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	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; -all the grapes or any material derived from grapes used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % by weight of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁰	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ¹¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

¹⁰ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

¹¹ For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹²	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹²	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

¹² For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹³	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹³	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

¹³ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ¹⁴	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹⁴ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraboratepentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 284210	Non-chemically defined aluminosilicates	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	- Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁵	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁵	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹⁵ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:		
	- Other heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex3002	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:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other:		
	- Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	- Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹⁶	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

¹⁶ In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006): - Obtained from amikacin of heading No 2941 - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product Manufacture in which: -all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product; -the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable: - Made of plastic (ex3920 or ex3921): -- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
	-- Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹⁷	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

¹⁷ The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) – is less than 2 percent.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status or	
	-- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: -the value of all the materials used does not exceed 50 % of the ex-works price of the product; -the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹⁸ Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹⁸	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

¹⁸ In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Made of fabrics	Manufacture from yarn ¹⁹	
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 300692	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ²⁰	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ²¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

²⁰ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

²¹ A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ²²	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

²² For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture from materials of any heading, except: -hydrogenated oils having the character of waxes of heading No 1516; -fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; -materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	- The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenatedsulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex3825	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:		
	- Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- 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	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
	- Syringes, needles, catheters, cannulae and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Clinical waste: surgical gloves, mittens and mitts	Manufacture in which all the materials used are classified within a heading other than that of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: -the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²³	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²³	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product ²³	

²³ In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked -Other:	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²⁴	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ²⁴	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: -the value of all the materials used does not exceed 50 % of the ex-works price of the product; -the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

²⁴ In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²⁵	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	

²⁵ The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) – is less than 2 percent.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Fur skins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed fur skins, assembled:		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins	
	Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed fur skins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: Sanded or finger-jointed	Sanding or finger-jointing	
	-Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4910	Calendars of any kind, printed, including calendar blocks:		
	Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ²⁶ -raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or -paper-making materials	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn ²⁶	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ²⁷ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ²⁸	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ²⁸ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ²⁹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ²⁹ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ³⁰	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ³⁰ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ³¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ³¹ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ³²	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ³² : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	-Needleloom felt	Manufacture from ³² : - natural fibres, - chemical materials or textile pulp	

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-Other	Manufacture from ³³ - natural fibres, - man-made staple fibres, or - chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Manufacture from ³³ : -natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ³⁴ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ³⁴ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	- Of needle loom felt	Manufacture from ³⁴ : - natural fibres, or - chemical materials or textile pulp. However jute fabric may be used as backing	

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Of other felt	Manufacture from ³⁵ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	Other	Manufacture from yarn ³⁵ . However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ³⁵	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ³⁶	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5906	Rubberised textile fabrics, other than those of heading No 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	Other	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 - Other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from yarn ³⁷ Manufacture from yarn ³⁷	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ³⁷	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture from yarn ³⁸	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	Embroidered	Manufacture from yarn ^{(38) (39)}	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ³⁹
	- Other	Manufacture from yarn ^{(38) (39)}	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product

³⁸ See Introductory Note 6.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212		
	Embroidered	Manufacture from yarn ⁴⁰	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁴⁰
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁴⁰	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁴⁰
	- Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	

⁴⁰ See Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	Of felt, of nonwovens	Manufacture from ⁴¹ : natural fibres, or chemical materials or textile pulp	
	Other:		
	Embroidered	Manufacture from yarn ⁽⁴²⁾⁽⁴³⁾	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

⁴¹ See Introductory Note 6.

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴³ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Other	Manufacture from yarn ⁽⁴⁴⁾ ⁽⁴⁵⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ⁴⁴	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁵ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁴⁶	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 70	Glass and glassware; except for :	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ⁴⁷	Manufacture from non-coated glass plate substrate of heading No 7006	
	- Other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	

⁴⁷ SEMII-Semiconductor Equipment and Materials Institute Incorporated.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: uncoloured slivers, rovings, yarn or chopped strands, or glass wool	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 Or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, 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 specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; -the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	-Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - where the thread tension, crochet and zigzag mechanisms used are already originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Water-jet cutting machines; - Parts and accessories of water-jet cutting machines	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	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:		
	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- "Smart cards" with one electronic integrated circuit	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8525	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	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	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:		
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other 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	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	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 Volt	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	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 Volt; connectors for optical fibres, optical fibre bundles or cables:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Connectors for optical fibres, optical fibre bundles or cables		
	-- Of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-- Of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- Of copper	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8542	Electronic integrated circuits:		
	- Monolithic integrated circuits	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:		
	- Electronic micro assemblies	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	With reciprocating internal combustion piston engine of a cylinder capacity:		
	Not exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex- works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	Exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotachutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: - its value does not exceed 25 % of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9503	- Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; -the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX II (A)

DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS, ACCORDING TO ARTICLE 8(2) OF THIS PROTOCOL

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of this Agreement.

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

"Derogation – Annex II(a) of Protocol 1: materials of HS heading No ..., originating from ... used."

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.

3. The SADC EPA States and the Member States of the EU shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce,- with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained,
ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; - other than solid fractions	Manufacture from materials of any heading except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1507 to ex 1515	Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any subheading except that of the product
	- other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: - fats and oils and their fractions of hydrogenated castor oil, so called "opal wax"	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included. - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
	- containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating
	- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the products of Chapter 11 used are originating, - all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: - with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the products of Chapter 11 used are originating

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: - from materials other than those of subheading 0711.51 - from materials other than of headings 2002, 2003, 2008 and 2009 - with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations: - with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder: - with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

ANNEX III

FORM FOR MOVEMENT CERTIFICATE

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (<i>name, full address, country</i>)	EUR.1 No A 000.000 See notes overleaf before completing this form	
3. Consignee(<i>name, full address, country</i>) (<i>Optional</i>)	2. Certificate used in preferential trade between and <i>(insert appropriate countries, groups of countries or territories)</i>	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (<i>Optional</i>)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of package ⁴⁸ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (<i>Optional</i>)

⁴⁸ If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

11. CUSTOMS ENDORSEMENT Declaration certified Export document⁴⁹ Form No Customs office Issuing country or territory Date (Signature)	Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)
13. Request for verification, to: Verification of the authenticity and accuracy of this certificate is requested (Place and date) Stamp (Signature)		14. Result of verification Verification carried out shows that this certificate (*) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) (*) Insert X in the appropriate box.

⁴⁹ Complete only where the regulations of the exporting country or territory require.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (<i>name, full address, country</i>)	EUR.1 No A 000.000 See notes overleaf before completing this form	
3. Consignee(<i>name, full address, country</i>) (<i>Optional</i>)	2. Application for a certificate to be used in preferential trade between and <i>(insert appropriate countries, groups of countries or territories)</i>	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (<i>Optional</i>)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁵⁰ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (<i>Optional</i>)

⁵⁰ If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

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

SUBMIT the following supporting documents⁵¹:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

⁵¹ For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

REQUEST the issue of the attached certificate for these goods.

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

.....
(Place and date)

.....
(Signature)

ANNEX IV

ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с ...⁽²⁾ преференциален произход.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ..⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ...⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...⁽²⁾ preferencijalnog podrijetla.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v...⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli luba nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησιακής καταγωγής ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės produktai.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' orġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële oorsprong zijn uit.....⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie z ...⁽²⁾.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º. ...⁽¹⁾), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega v tem dokumentu (pooblastilo carinskih organov št ...⁽¹⁾), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

.....⁽³⁾

(Place and date)

.....⁽⁴⁾

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

NOTES

- (1) When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 44 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 24(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V A

SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾

were produced in⁽²⁾ and satisfy the rules of origin governing preferential trade between the said country/territory of production and the EU.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....⁽³⁾⁽⁴⁾
.....⁽⁵⁾

NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

⁽¹⁾ If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and markedwere produced".

If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".

⁽²⁾ The EU, Member State, SADC EPA State, OCT or other ACP EPA State. Where a SADC EPA State, OCT or another ACP EPA State is given, a reference must also be made to the EU customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

⁽³⁾ Place and date.

⁽⁴⁾ Name and function in company.

⁽⁵⁾ Signature.

ANNEX V B

SUPPLIER DECLARATION FOR PRODUCTS
NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in⁽²⁾ and incorporate the following components or materials which do not have a SADC EPA State, other ACP EPA State, OCT or EU origin for preferential trade:

.....⁽³⁾.....⁽⁴⁾.....⁽⁵⁾

.....

.....

.....⁽⁶⁾

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....⁽⁷⁾.....⁽⁸⁾

.....⁽⁹⁾

NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " listed on this invoice and markedwere produced".
If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".
- (2) The EU, Member State, SADC EPA State, OCT or another ACP EPA State.
- (3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (4) Customs values to be given only if required.
- (5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
- (6) "and have undergone the following processing in [the EU] [Member State] [SADC EPA State] [OCT] [other ACP EPA State]", to be added with a description of the processing carried out if this information is required.
- (7) Place and date.
- (8) Name and function in company.
- (9) Signature.

ANNEX VI

INFORMATION CERTIFICATE

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

IMPORTED GOODS USED									
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾						
16. Nature of the working or processing carried out									
17. Remarks									
18. CUSTOMS ENDORSEMENT Declaration certified: Document :..... Form :..... No :..... Customs office :..... Date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> Stamp (Signature)					19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 40px; height: 40px;"></td><td style="width: 40px; height: 40px;"></td><td style="width: 40px; height: 40px;"></td></tr></table> Place : Date : (Signature)				

⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾ See footnotes on verso.

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.	Verification carried out by the undersigned customs official shows that this information certificate: (a) was issued by the customs office indicated and that the information contained therein is accurate (*) (b) does not meet the requirements as to authenticity and accuracy (see notes appended)(*)
..... (Place and date) Official Stamp	 (Place and date) Official Stamp
..... (Official's signature)	 (Official's signature) (*) Delete where not applicable

CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1. Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the EU (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 4 and 6	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 6 to be used
11. Value of materials of States or territories referred to in Articles 4 and 6	12. Working or processing carried out in States or territories referred to in Articles 4 and 6 on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the SADC EPA State(s):	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the SADC EPA State(s): 18.1. Labour: 18.2. Overheads: 18.3. Others:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.
Boxes 3, 4, 5, and 7: "third country" means any country which is not referred to in Articles 3, 4 and 6 of this Protocol.
Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4 and 6 of this Protocol without obtaining origin, before being further processed in the SADC EPA State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4 and 6 of this Protocol.
Box 13: The dates to be indicated are the initial and final one for the period in which EUR.1 certificates may be issued under the derogation.
Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.
Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.
Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Annex II to the Treaty on the Functioning of the EU listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
 - Greenland.

2. Overseas countries and territories that have special relations with the French Republic:
 - New Caledonia and Dependencies,
 - French Polynesia,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna Islands,
 - Saint Barthelemy,
 - Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
 - Aruba,
 - Bonaire,
 - Curaçao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
 - Anguilla,
 - Bermuda
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena and its Dependencies ,
 - British Antarctic Territory,
 - British Indian Ocean Territory,
 - Turks and Caicos Islands,
 - British Virgin Islands.

ANNEX IX

PRODUCTS FOR WHICH THE CUMULATION PROVISIONS REFERRED TO IN ARTICLE 4 APPLY AFTER 1 OCTOBER 2015

HS/CN-code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	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 (excl. cane or beet sugar and chemically pure sucrose)
ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)
ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 corresponding to 1806 10 90	Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose

HS/CN-code	Description
ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa 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 (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
ex 1901 90 corresponding to 1901 90 99	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 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
ex 2101 12 corresponding to 2101 12 98	Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
ex 2101 20 corresponding to 2101 20 98	Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)
ex 3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

ANNEX X

JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT

1. In accordance with Article 113 of this Agreement, the EU may provide to the SADC EPA States capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.
2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in EU's or SADC's view implementation difficulties arise, evaluations of the operational capacity of the SADC EPA States to administer and control the functioning of the relevant provisions will take place jointly between European Commission, EU Member State and SADC EPA State experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine-tuning the capacity-building efforts provided by the EU.

ANNEX XI

JOINT DECLARATION

Concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
2. Products originating in the SADC EPA States falling within Chapters 25 to 97 of the Harmonised System that are released into free circulation in the EU will enjoy the same status in the Principality of Andorra.
3. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

Concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
2. Products originating in the SADC EPA States that are released into free circulation in the EU will enjoy the same status in the Republic of San Marino.
3. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

APPENDIX I

LIST OF COUNTRIES THAT BOTSWANA CAN CUMULATE WITH

Country	Date of signing
1. REPUBLIC OF SEYCHELLES	11/09/2015
2. REPUBLIQUE DE MADAGASCAR	21/01/2016
3. REPUBLIC OF MOZAMBIQUE	02/03/2016
4. REPUBLIC OF MAURITIUS	18/05/2016
5. KINGDOM OF LESOTHO	14/07/2016
6. KINGDOM OF SWAZILAND	05/09/2016
7. REPUBLIC OF ZIMBABWE	03/03/2017
8. REPUBLIQUE DU CAMEROUN	08/03/2017
9. REPUBLIC OF NAMIBIA	13/03/2017
10. SOUTH AFRICA	17/09/2017
11. INDEPENDENT STATE OF PAPUA NEW GUINEA	26/10/2018

APPENDIX II

EXCLUSION LIST OF MATERIALS WHERE CUMULATION WOULD NOT APPLY – SADC

HS CODE	DESCRIPTION	SADC	2012	HS CODE	DESCRIPTION	SADC
17011200	Beet sugar	527,75c/kg	Excluded	17011200	Beet sugar	38,1c/kg
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	527,75c/kg	Excluded	17011300	Cane sugar specified in Subheading Note 2 to this Chapter	free
17011400	Other cane sugar	527,75c/kg	Excluded	17011400	Other cane sugar	free
17019100	Containing added flavouring or colouring mater	527,75c/kg	Excluded	17019100	Containing added flavouring or colouring mater	38,1c/kg
17019900	Other	527,75c/kg	Excluded	17019900	Other	38,1c/kg
63090013	Worn overcoats, car-coats, raincoats, anoraks, ski- jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas	60% or 2 500c/kg	Excluded	63090013	Worn overcoats, car-coats, raincoats, anoraks, ski- jackets, duffle-coats, mantles, three-quarter coats, greatcoats, padded waistcoats and parkas	60% or 2500c/kg
63090017	Other worn clothing	60% or 2 500c/kg	Excluded	63090017	Other worn clothing	60% or 2500c/kg
63090025	Worn travelling rugs and blankets	50c/u	Excluded	63090025	Worn travelling rugs and blankets	50c/u
63090045	Worn headgear	35c/u	Excluded	63090045	Worn headgear	35c/u
63090090	Other	20%	Excluded	63090090	Other	20%
94033025	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%	Excluded	94033000	Wooden furniture of a kind used in offices	free
98010005	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	20%				

98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	20%	Excluded	98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	20%
98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres)	20%	Excluded	98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	20%
98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres)	20%	Excluded	98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	20%
98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres)	20%	Excluded	98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	20%
98010030	For motor cars (including station wagons) of heading 87.03 (excluding tyres)	20%	Excluded	98010030	For motor cars (including station wagons) of heading 87.03	20%
98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and	20%

					low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	
98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame- proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%
98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%

98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%	Excluded	98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%
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APPENDIX III

EXCLUSION LIST OF MATERIALS WHERE CUMULATION WOULD NOT APPLY – MFN

1 JAN 2012	DESCRIPTION	GENERAL	HS CODE	DESCRIPTION	GENERAL
02011000	Carcasses and half-carcasses	40% or 240c/kg	02011000	Carcasses and half-carcasses	40% or 240c/kg
02012000	Other cuts with bone in	40% or 240c/kg			
02012000	Other cuts with bone in		02012010	Wagyu beef	40% or 240c/kg
01022000	Other cuts with bone in		02012090	Other	40% or 240c/kg
02013000	Boneless	40% or 240c/kg			
02013000	Boneless		02013010	Wagyu beef	40% or 240c/kg
02013000	Boneless		02013090	Other	40% or 240c/kg
02021000	Carcasses and half-carcasses	40% or 240c/kg	02021000	Carcasses and half-carcasses	40% or 240c/kg
02022000	Other cuts with bone in	40% or 240c/kg			
02022000	Other cuts with bone in		02022010	Wagyu beef	40% or 240c/kg
02022000	Other cuts with bone in		02022090	Other	40% or 240c/kg
02023000	Boneless	40% or 240c/kg			
02023000	Boneless		02023010	Wagyu beef	40% or 240c/kg
02023000	Boneless		02023090	Other	40% or 240c/kg
02031100	Carcasses and half-carcasses	15% or 130c/kg	02031100	Carcasses and half-carcasses	15% or 130c/kg
02031200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02031200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02031990	Other	15% or 130c/kg	02031990	Other	15% or 130c/kg
02032100	Carcasses and half-carcasses	15% or 130c/kg	02032100	Carcasses and half-carcasses	15% or 130c/kg
02032200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02032200	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02032990	Other	15% or 130c/kg	02032990	Other	15% or 130c/kg
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	40% or 200c/kg	02041000	Carcasses and half-carcasses of lamb, fresh or chilled	40% or 200c/kg
02042100	Carcasses and half-carcasses	40% or 200c/kg	02042100	Carcasses and half-carcasses	40% or 200c/kg
02042200	Other cuts with bone in	40% or 200c/kg	02042200	Other cuts with bone in	40% or 200c/kg

02042300	Boneless	40% or 200c/kg	02042300	Boneless	40% or 200c/kg
02043000	Carcasses and half-carcasses of lamb, frozen	40% or 200c/kg	02043000	Carcasses and half-carcasses of lamb, frozen	40% or 200c/kg
02044100	Carcasses and half-carcasses	40% or 200c/kg	02044100	Carcasses and half-carcasses	40% or 200c/kg
02044200	Other cuts with bone in	40% or 200c/kg	02044200	Other cuts with bone in	40% or 200c/kg
02044300	Boneless	40% or 200c/kg	02044300	Boneless	40% or 200c/kg
02045000	Meat of goats	40% or 200c/kg	02045000	Meat of goats	40% or 200c/kg
02061010	Livers	22% or 240c/kg	02061010	Livers	22% or 240c/kg
02062200	Livers	30% or 130c/kg	02062200	Livers	30% or 130c/kg
02064100	Livers	30% or 130c/kg	02064100	Livers	30% or 130c/kg
02071220	Carcasses (excluding necks and offal) with all cuts (e.g. thighs, wings, legs and breasts) removed	27%	02071220	Carcasses (excluding necks and offal) with all cuts (e.g. thighs, wings, legs and breasts) removed	31%
02071290	Other	27%	02071290	Other	82%
02071410	Boneless cuts	5%			
02071410	Boneless cuts		02071411	Breasts	42%
02071410	Boneless cuts		02071413	Thighs	42%
02071410	Boneless cuts		02071415	Other	42%
02071420	Boneless cuts		02071421	Livers	30%
02071420	Offal	27%			
02071420	Offal		02071423	Feet	30%
02071420	Offal		02071425	Heads	30%
02071420	Offal		02071429	Other	30%
02071490	Other	220c/kg			
02071490	Other		02071491	Whole bird cut in half	62%
02071490	Other		02071493	Leg quarters	62%
02071490	Other		02071495	Wings	62%
02071490	Other		02071496	Breasts	62%
02071490	Other		02071497	Thighs	62%
02071490	Other		02071498	Drumsticks	62%

02071490	Other		02071499	Other	62%
02083000	Of primates	8c/kg	02083000	Of primates	8c/kg
02084010	Of whales	8c/kg	02084010	Of whales	8c/kg
02084090	Other	8c/kg	02084090	Other	8c/kg
02085000	Of reptiles (including snakes and turtles)	8c/kg	02085000	Of reptiles (including snakes and turtles)	8c/kg
02091000	Of pigs	8c/kg	02091000	Of pigs	8c/kg
02099000	Other	8c/kg	02099000	Other	8c/kg
02101100	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg	02101100	Hams, shoulders and cuts thereof, with bone in	15% or 130c/kg
02101200	Bellies (streaky) and cuts thereof	15% or 130c/kg	02101200	Bellies (streaky) and cuts thereof	15% or 130c/kg
02101900	Other	15% or 130c/kg	02101900	Other	15% or 130c/kg
02102011	Imported from Switzerland	40% or 240c/kg	02102011	Imported from Switzerland	40% or 240c/kg
02102012	Other	40% or 240c/kg	02102012	Other	40% or 240c/kg
02102090	Other	40% or 240c/kg	02102090	Other	40% or 240c/kg
02109100	Of primates	40% or 240c/kg	02109100	Of primates	40% or 240c/kg
02109200	Of whales, dolphins and porpoises (mammals of the order CETACEA); of manatees and dugongs (mammals of the order SIRENIA); of seals, sea lions and walruses (mammals of the suborder PINNIPEDIA)	40% or 240c/kg	02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40% or 240c/kg
02109300	Of reptiles (including snakes and turtles)	40% or 240c/kg	02109300	Of reptiles (including snakes and turtles)	40% or 240c/kg
02109905	Of ostriches	40% or 240 c/kg	02109905	Of ostriches	40% or 240c/kg
02109911	Other	40% or 240c/kg	02109911	Imported from Switzerland	40% or 240c/kg
02109912	Other	40% or 240c/kg	02109912	Other	40% or 240c/kg
02109990	Other	40% or 240c/kg	02109990	Other	40% or 240c/kg

03021100	Trout (SALMO TRUTTA, MYKISS, CLARKI, AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03021100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25%
03021300	Pacific salmon (ONCORHYNCHUS NERKA, GORBUSCHA, KETA, TSCHAWYTSCHA, KISUTCH, MASOU and RHODURUS)	25%	03021300	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	25%
03021400	Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO)	25%	03021400	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25%
03021900	Other	25%	03021900	Other	25%
03031100	Sockeye salmon (red salmon) (ONCORHYNCHUS NERKA)	25%	03031100	Sockeye salmon (red salmon) (Oncorhynchus nerka)	25%
03031200	Other Pacific salmon (ONCORHYNCHUS GORBUSCHA, KETA, TACHAWYTSCHA, KISUTCH,	25%	03031200	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	25%

	ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS)				
03031300	Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO))	25%	03031300	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25%
03031400	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03031400	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25%
03031900	Other	25%	03031900	Other	25%
03043100	Tilapias (OREOCHROMIS SPP.)	25%	03043100	Tilapias (Oreochromis spp.)	25%
03043200	Catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.)	25%	03043200	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp..)	25%
03043300	Nile Perch (LAFES NILOTICUS)	25%	03043300	Nile Perch (Lates niloticus)	25%
03043900	Other	25%	03043900	Other	25%
03044100	Pacific salmon (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH,	25%	03044100	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon	25%

	ONCORHYNCHUS MASOU and ONCORHYNCHUS RHODURUS), Atlantic salmon (SALMO SALAR) and Danube salmon (HUCHO HUCHO)			(Salmo salar) and Danube salmon (Hucho hucho)	
03044200	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03044200	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25%
03044300	Flat fish (PLEURONECTIDAE, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and CITHARIDAE)	25%	03044300	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	25%
03044400	Fish of the families BREGMACEROTIDAE, EUCLICHTHYIDAE, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03044400	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25%
03044500	Swordfish (XIPHLAS GLADIUS)	25%	03044500	Swordfish (Xiphias gladius)	25%
03044600	Toothfish (DISSOSTICHUS SPP.)	25%	03044600	Toothfish (Dissostichus spp.)	25%
03044990	Other		03044700	Dogfish and other sharks	25%
03044990	Other		03044800	Rays and skates (Rajidae)	25%
03044990	Other	25%	03044990	Other	25%

03045100	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03045100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	25%
03045200	Salmonidae	25%	03045200	Salmonidae	25%
03045300	Fish of the families BREGMACEROTIDAE, EUCLICHTHYIDAE, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03045300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25%
03045400	Swodfish (XIPHLAS GLADIUS)	25%	03045400	Swordfish (Xiphias gladius)	25%
03045500	Toothfish (DISSOSTICHUS SPP.)	25%	03045500	Toothfish (Dissostichus spp.)	25%
03045990	Other		03045600	Dogfish and other sharks	25%
03045990	Other		03045700	Rays and skates (Rajidae)	25%
03045990	Other	25%	03045990	Other	25%
03046190	Other	25%	03046190	Other	25%

03046290	Other	25%	03046290	Other	25%
03046390	Other	25%	03046390	Other	25%
03046990	Other	25%	03046990	Other	25%
03047190	Other	25%	03047190	Other	25%
03047290	Other	25%	03047290	Other	25%
03047390	Other	25%	03047390	Other	25%
03047490	Other	25%	03047490	Other	25%
03047590	Other	25%	03047590	Other	25%
03047990	Other	25%	03047990	Other	25%
03048190	Other	25%	03048190	Other	25%
03048290	Other	25%	03048290	Other	25%
03048390	Other	25%	03048390	Other	25%
03048490	Other	25%	03048490	Other	25%
03048590	Other	25%	03048590	Other	25%
03048790	Other	25%	03048790	Other	25%
03048990	Other		03048890	Other	25%
03048990	Other	25%	03048990	Other	25%
03049190	Other	25%	03049190	Other	25%
03049290	Other	25%	03049290	Other	25%
03049390	Other	25%	03049390	Other	25%
03049490	Other	25%	03049490	Other	25%
03049590	Other	25%	03049590	Other	25%
03049990	Other		03049690	Other	25%
03049990	Other		03049790	Other	25%
03049990	Other	25%	03049990	Other	25%
03053100	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS,	25%	03053100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,	25%

	CTENOPHARYNGODON IDELLUS, HYPOPHthalmichthys spp., CIRRhinus spp., MYLOPHARYNGODON PICEUS), eels (ANGUILLA spp.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA spp.)			Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp./em>), eels (anguilla em>.),="" nile<br="" spp<="">anguilla> perch (lates em>)<br="" niloticus<="">lates> and snakeheads (channa channa spp.)	
03053200	Fish of the families BREGMACEROTIDAE, EUClichthyidae, GADIDAE, MACROURIDAE, MELANONIDAE, MERLUCCIIDAE, MORIDAE and MURAENOLEPIDIDAE	25%	03053200	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25%
03053990	Other	25%	03053990	Other	25%
03054100	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)	25%	03054100	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	25%

03054300	Trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AQUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)	25%	03054300	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	25%
03054400	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIOUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPHthalmichthys SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.), Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)	25%	03054400	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.)	25%
03054990	Other	25%	03054990	Other	25%
03055100	Cod (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS)	free			
03055990	Other		03055200	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp.,	25%

				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.)	
03055990	Other		03055300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	25%
03055990	Other		03055490	Other	25%
03055990	Other		03055900	Other	25%
03056400	Tilapias ((OREOCHROMIS SPP.), catfish (PANGASIOUS SPP., SILURUS SPP., CLARIAS SPP., ICTALURUS SPP.), carp (CYPRINUS CARPIO, CARASSIUS CARASSIUS, CTENOPHARYNGODON IDELLUS, HYPOPTHALMICHTHYS SPP., CIRRHINUS SPP., MYLOPHARYNGODON PICEUS), eels (ANGUILLA SPP.),	25%	03056400	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	25%

	Nile perch (LATES NILOTICUS) and snakeheads (CHANNA SPP.)			(Anguilla spp.), Nile perch(Lates niloticus) and snakeheads (Channa spp.)	
03056900	Other	25%	03056900	Other	25%
03057190	Other	25%	03057190	Other	25%
03057290	Other	25%	03057290	Other	25%
03057990	Other	25%	03057990	Other	25%
03061110	Smoked	5,5c/kg	03061110	Smoked	5,5c/kg
03061210	Smoked	30%	03061210	Smoked	30%
03061410	Smoked	5,5c/kg	03061410	Smoked	5,5c/kg
03061510	Smoked	5,5c/kg	03061510	Smoked	5,5c/kg
03061610	Smoked	5,5c/kg	03061610	Smoked	5,5c/kg
03061710	Smoked	5,5c/kg	03061710	Smoked	5,5c/kg
03061910	Smoked	5,5c/kg	03061910	Smoked	5,5c/kg
03062110	Smoked		03069110	Smoked	5,5c/kg
03062210	Smoked		03069210	Smoked	30%
03062410	Smoked		03069310	Smoked	5,5c/kg
03062510	Smoked		03069410	Smoked	5,5c/kg
03062610	Smoked		03069510	Smoked	5,5c/kg
03062910	Smoked		03069910	Smoked	5,5c/kg
03071910	Smoked	5,5c/kg	03071910	Smoked	5,5c/kg
03072910	Smoked	5,5c/kg	03072910	Smoked	5,5c/kg
03073100	Live, fresh or chilled	5,5c/kg			
03073990	Other		03073200	Frozen	25%
03073910	Smoked	5.5c/kg	03073910	Smoked	25%
03073910	Smoked		03073920	Frozen, not shelled (excluding smoked)	25%

03073910	Smoked		03073930	Frozen, in half shells (excluding smoked)	25%
03073910	Smoked		03073940	Frozen, shelled meat (excluding smoked)	25%
03073990	Other	free	03073990	Other	25%
03074910	Smoked	5,5c/kg	03074910	Smoked	5,5c/kg
03075910	Smoked	5,5c/kg	03075910	Smoked	5,5c/kg
03076010	Smoked	5,5c/kg	03076010	Smoked	5,5c/kg
03077910	Smoked	5,5c/kg	03077910	Smoked	5,5c/kg
03078910	Smoked		03078710	Smoked	5,5c/kg
03079930	Smoked		03078810	Smoked	5,5c/kg
03079930	Smoked	5,5c/kg	03079930	Smoked	5,5c/kg
03081910	Smoked	2,75c/kg	03081910	Smoked	2,75c/kg
03082910	Smoked	2,75c/kg	03082910	Smoked	2,75c/kg
03083010	Smoked	2,75c/kg	03083010	Smoked	2,75c/kg
03089010	Smoked	2,75c/kg	03089010	Smoked	2,75c/kg
04021010	Not flavoured and not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%	04021010	Not flavoured and not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04021090	Other	450c/kg with a maximum of 96%	04021090	Other	450c/kg with a maximum of 96%
04022110	Not flavoured	450c/kg with a maximum of 96%	04022110	Not flavoured	450c/kg with a maximum of 96%
04022190	Other	free	04022190	Other	450c/kg with a maximum of 96%
04022900	Other	450c/kg with a maximum of 96%	04022900	Other	450c/kg with a maximum of 96%

04029100	Not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%	04029100	Not containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04029900	Other	450c/kg with a maximum of 96%			
04029900	Other		04029910	In aerosol containers	450c/kg with a maximum of 96%
04029900	Other		04029990	Other	450c/kg with a maximum of 96%
04039010	Flavoured or containing fruits, nuts or cocoa	450c/kg with a maximum of 96%	04039010	Flavoured or containing fruits, nuts or cocoa	450c/kg with a maximum of 96%
04039020	Cultured milk, not concentrated or containing any sugar or other sweetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk)	450c/kg with a maximum of 96%	04039020	Cultured milk, not concentrated or containing any sugar or other sweetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk)	450c/kg with a maximum of 96%
04039090	Other	500c/kg with a maximum of 79%	04039090	Other	450c/kg with a maximum of 96%
04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	500c/kg with a maximum of 79%	04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	450c/kg with a maximum of 96%
04049010	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	500c/kg with a maximum of 79%	04049010	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	450c/kg with a maximum of 96%
04049090	Other	500c/kg with a maximum of 95%	04049090	Other	450c/kg with a maximum of 96%

04051000	Butter	500c/kg with a maximum of 95%			
04051000	Butter		04051010	In immediate packaging of a content of 20 kg or more	500c/kg with a maximum of 79%
04051000	Butter		04051090	Other	500c/kg with a maximum of 79%
04052000	Dairy spreads	500c/kg with a maximum of 95%			
04052000	Dairy spreads		04052010	With a milk fat content of 39 per cent or more but less than 75 per cent	500c/kg with a maximum of 37%
04052000	Dairy spreads		04052090	Other	500c/kg with a maximum of 79%
04059000	Other	500c/kg with a maximum of 95%	04059000	Other	500c/kg with a maximum of 79%
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	500c/kg with a maximum of 95%	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	500c/kg with a maximum of 95%
04062000	Grated or powdered cheese, of all kinds	500c/kg with a maximum of 95%	04062000	Grated or powdered cheese, of all kinds	500c/kg with a maximum of 95%
04063000	Processed cheese, not grated or powdered	500c/kg with a maximum of 95%	04063000	Processed cheese, not grated or powdered	500c/kg with a maximum of 95%
04064000	Blue-veined cheese and other cheese containing veins produced by <i>PENICILLIUM ROQUEFORTI</i>	500c/kg with a maximum of 95%	04064000	Blue-veined cheese and other cheese containing veins produced by <i>PENICILLIUM ROQUEFORTI</i>	500c/kg with a maximum of 95%
04069000	Other cheese	500c/kg with a maximum of 95%			

04069000	Other cheese		04069011	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069012	Other	500c/kg with a maximum of 95%
04069000	Other cheese		04069021	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069022	Other	500c/kg with a maximum of 95%
04069000	Other cheese		04069091	Imported from Switzerland	500c/kg with a maximum of 95%
04069000	Other cheese		04069099	Other	500c/kg with a maximum of 95%
04081100	Dried	19%	04081100	Dried	19%
04081900	Other	19%	04081900	Other	19%
04089100	Dried	19%	04089100	Dried	19%
04089910	Raw pulp consisting of the yolks and whites of eggs of the species GALLUS DOMESTICUS	19%	04089910	Raw pulp consisting of the yolks and whites of eggs of the species Gallus domesticus	19%
04089990	Other	19%	04089990	Other	19%
04090000	Natural honey	22%	04090000	Natural honey	22%
06031100	Roses	20%	06031100	Roses	20%
06031200	Carnations	20%	06031200	Carnations	20%
06031300	Orchids	20%	06031300	Orchids	20%
06031400	Chrysanthemums	20%	06031400	Chrysanthemums	20%
06031500	Lilies (LILIUM SPP.)	20%	06031500	Lilies (Lilium spp.)	20%
06031900	Other	20%	06031900	Other	20%
06039000	Other	20%	06039000	Other	20%
06042010	Mosses and lichens	20%	06042010	Mosses and lichens	20%
06042090	Other	20%	06042090	Other	20%
06049010	Mosses and lichens	20%	06049010	Mosses and lichens	20%
06049090	Other	20%	06049090	Other	20%

07011000	Seed	0,44c/kg	07011000	Seed	0,44c/kg
07019000	Other	0,44c/kg	07019000	Other	0,44c/kg
07020000	Tomatoes, fresh or chilled	15%	07020000	Tomatoes, fresh or chilled	15%
07031000	Onions and shallots	15%	07031000	Onions and shallots	15%
07032000	Garlic	325c/kg with a maximum of 37%	07032000	Garlic	325c/kg with a maximum of 37%
07039000	Leeks and other alliaceous vegetables	15%	07039000	Leeks and other alliaceous vegetables	15%
07070000	Cucumbers and gherkins, fresh or chilled	15%	07070000	Cucumbers and gherkins, fresh or chilled	15%
07081000	Peas (PISUM SATIVUM)	15%	07081000	Peas (Pisum sativum)	15%
07092000	Asparagus	15%	07092000	Asparagus	15%
07095100	Mushrooms of the genus AGARICUS	15%	07095100	Mushrooms of the genus Agaricus	15%
07095990	Other	15%	07095990	Other	15%
07096000	Fruits of the genus CAPSICUM or of the genus PIMENTA	15%	07096000	Fruits of the genus CAPSICUM or of the genus PIMENTA	15%
07099200	Olives	15%	07099200	Olives	15%
07099300	Pumpkins, squash and gourds (CUCURBITA SPP.)	15%	07099300	Pumpkins, squash and gourds <i>(Cucurbita spp.)</i>	15%
07099900	Other	15%	07099900	Other	15%
07101000	Potatoes	30%	07101000	Potatoes	30%
07102100	Peas (PISUM SATIVUM)	10%	07102100	Peas (Pisum sativum)	10%
07102200	Beans (VIGNA SPP., PHASEOLUS SPP.)	10%	07102200	Beans (Vigna spp., Phaseolus spp.)	10%
07102900	Other	24%	07102900	Other	24%
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	20%
07104000	Sweet corn	10%	07104000	Sweet corn	10%
07108090	Other	10%	07108090	Other	10%

07109000	Mixtures of vegetables	10%	07109000	Mixtures of vegetables	10%
07112000	Olives	25%	07112000	Olives	25%
07114000	Cucumbers and gherkins	20%	07114000	Cucumbers and gherkins	20%
07115100	Mushrooms of the genus AGARICUS	20%	07115100	Mushrooms of the genus Agaricus	20%
07115900	Other	20%	07115900	Other	20%
07119010	Shallots and leeks	20%	07119010	Shallots and leeks	20%
07119020	Capers	20%	07119020	Capers	20%
07119090	Other	20%	07119090	Other	20%
07122000	Onions	20%	07122000	Onions	20%
07123100	Mushrooms of the genus AGARICUS	20%	07123100	Mushrooms of the genus Agaricus	20%
07123200	Wood ears (AURICULARIA SPP.)	20%	07123200	Wood ears (Auricularia spp.)	20%
07123300	Jelly fungi (TREMELLA SPP.)	20%	07123300	Jelly fungi (Tremella spp.)	20%
07123900	Other	20%	07123900	Other	20%
07129015	Culinary herbs	4c/kg	07129015	Culinary herbs	4c/kg
07129090	Other	20%	07129090	Other	20%
07131010	Seeds for sowing	15%	07131010	Seeds for sowing	15%
07131020	Green peas, whole	15%	07131020	Other, green peas, whole	15%
07131025	Green peas, skinned or split	30%	07131025	Green peas, skinned or split	30%
07133110	Seeds for sowing	15%	07133110	Seeds for sowing	15%
07133190	Other	15%	07133190	Other	15%
07133210	Seeds for sowing	10%	07133210	Seeds for sowing	10%
07133290	Other	10%	07133290	Other	10%
07133310	Seeds for sowing	10%	07133310	Seeds for sowing	10%
07133390	Other	10%	07133390	Other	10%
07133410	Seeds for sowing	10%	07133410	Seeds for sowing	10%
07133490	Other	10%	07133490	Other	10%
07133510	Seeds for sowing	10%	07133510	Seeds for sowing	10%
07133590	Other	10%	07133590	Other	10%

07133910	Seeds for sowing	10%	07133910	Seeds for sowing	10%
07133990	Other	10%	07133990	Other	10%
07135010	Seeds for sowing	15%	07135010	Seeds for sowing	15%
07135090	Other	15%	07135090	Other	15%
07136010	Seeds for sowing	15%	07136010	Seeds for sowing	15%
07136020	Whole (excluding seeds for sowing)	15%	07136020	Whole (excluding seeds for sowing)	15%
07136030	Skinned or split	24%	07136030	Skinned or split	24%
07139001	Seeds for sowing	15%	07139001	Seeds for sowing	15%
07139010	Whole	15%	07139010	Whole (excluding seeds for sowing)	15%
07139020	Skinned or split	24%	07139020	Skinned or split	24%
07141010	Frozen	5%	07141010	Frozen	5%
07142010	Frozen	5%	07142010	Frozen	5%
07143010	Frozen	5%	07143010	Frozen	5%
07144010	Frozen	5%	07144010	Frozen	5%
07145010	Frozen	5%	07145010	Frozen	5%
07149010	Frozen	5%	07149010	Frozen	5%
08011290	Other	20%	08011290	Other	20%
08011990	Other	20%	08011990	Other	20%
08031010	Fresh	5%	08031010	Fresh	5%
08031090	Other	free	08031090	Other	5%
08039010	Fresh	5%	08039010	Fresh	5%
08039090	Other	free	08039090	Other	5%
08043010	Fresh	15%	08043010	Fresh	15%
08043090	Other	15%	08043090	Other	15%
08044010	Fresh	5%	08044010	Fresh	5%
08044090	Other	5%	08044090	Other	5%
08045010	Fresh	35%	08045010	Fresh	35%
08045090	Other	35%	08045090	Other	35%
08051010	Fresh	4%	08051010	Fresh	4%

08051090	Other	4%	08051090	Other	4%
08052010	Fresh		08052110	Fresh	4%
08052090	Other		08052190	Other	4%
08052010	Fresh		08052210	Fresh	4%
08052090	Other		08052290	Other	4%
08052010	Fresh		08052910	Fresh	4%
08052090	Other		08052990	Other	4%
08054010	Fresh	4%	08054010	Fresh	4%
08054090	Other	4%	08054090	Other	4%
08055010	Fresh	4%	08055010	Fresh	4%
08055090	Other	4%	08055090	Other	4%
08059010	Fresh	4%	08059010	Fresh	4%
08059090	Other	4%	08059090	Other	4%
08061000	Fresh	4%	08061000	Fresh	4%
08062000	Dried	10%	08062000	Dried	10%
08071100	Watermelons	15%	08071100	Watermelons	15%
08071900	Other	15%	08071900	Other	15%
08072000	Papaws (papayas)	15%	08072000	Papaws (papayas)	15%
08081000	Apples	4%	08081000	Apples	4%
08083000	Pears	4%	08083000	Pears	4%
08084000	Quinces	4%	08084000	Quinces	4%
08091000	Apricots	4%	08091000	Apricots	4%
08092100	Sour cherries (prunus cerasus)	4%	08092100	Sour cherries (Prunus cerasus)	4%
08092900	Other	4%	08092900	Other	4%
08093000	Peaches, including nectarines	4%	08093000	Peaches, including nectarines	4%
08094000	Plums and sloes	4%	08094000	Plums and sloes	4%
08101000	Strawberries	15%	08101000	Strawberries	15%
08105000	Kiwifruit	5%	08105000	Kiwifruit	5%
08106000	Durians	5%	08106000	Durians	5%
08107000	Persimmons	5%	08107000	Persimmons	5%

08109010	Granadillas and litchis	15%	08109010	Granadillas and litchis	15%
08109090	Other	5%	08109090	Other	5%
08111000	Strawberries	20%			
08111000	Strawberries	20%	08111010	Not containing added sugar or other sweetening matter	20%
08111000	Strawberries	5%	08111090	Other	20%
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20%			
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		08112010	Not containing added sugar or other sweetening matter	20%
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		08112090	Other	20%
08119090	Other		08119005	Granadilla pulp and litchi pulp, not containing added sugar or other sweetening matter	5%
08119090	Other		08119010	Other granadilla pulp and litchi pulp	5%
08119015	Granadilla pulp; litchi pulp	5%			
08119090	Other		08119085	Other fruit, not containing added sugar or other sweetening matter	20%
08119090	Other	20%	08119090	Other	20%
08121000	Cherries	20%	08121000	Cherries	20%
08129015	Granadilla pulp; litchi pulp	5%	08129015	Granadilla pulp; litchi pulp	5%
08129020	Strawberries	20%	08129020	Strawberries	20%
08129090	Other	20%	08129090	Other	20%
08131000	Apricots	10%	08131000	Apricots	10%
08132000	Prunes	10%	08132000	Prunes	10%

08133000	Apples	10%	08133000	Apples	10%
08134000	Other fruit	10%	08134000	Other fruit	10%
08135000	Mixtures of nuts or dried fruits of this Chapter	10%	08135000	Mixtures of nuts or dried fruits of this Chapter	10%
09012100	Not decaffeinated	6c/kg	09012100	Not decaffeinated	6c/kg
09012200	Decaffeinated	6c/kg	09012200	Decaffeinated	6c/kg
09019010	Coffee husks and skins	20%	09019010	Coffee husks and skins	20%
09019020	Coffee substitutes containing coffee	10c/kg	09019020	Coffee substitutes containing coffee	10c/kg
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	400c/kg			
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		09023010	In immediate packings of a content not exceeding 1 kg 	400c/kg
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		09023090	Other	400c/kg
09024000	Other black tea (fermented) and other partly fermented tea	400c/kg	09024000	Other black tea (fermented) and other partly fermented tea	400c/kg
09042110	Fruits of the genus CAPSICUM	25%	09042110	Fruits of the genus Capsicum	25%
09042210	Fruits of the genus CAPSICUM	25%	09042210	Fruits of the genus Capsicum	25%
09101100	Neither crushed nor ground	15%	09101100	Neither crushed or ground	15%
09101200	Crushed or ground	20%	09101200	Crushed or ground	20%
10019100	Seed	free	10019100	Seed	54,42c/kg
10019900	Other	free	10019900	Other	54,42c/kg
10071000	Seed	free	10071000	Seed	3%
10079000	Other	free	10079000	Other	3%

10084000	Fonio (DIGITARIA SPP.)	5%	10084000	Fonio (Digitaria spp.)	5%
10085000	Quinoa (CHENOPODIUM QUINOA)	5%	10085000	Quinoa (Chenopodium quinoa)	5%
10086000	Triticale	5%	10086000	Triticale	5%
10089000	Other cereals	5%	10089000	Other cereals	5%
11010010	Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	free	11010010	Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	81,63c/kg
11010090	Other		11010020	Cake wheat flour as defined in Additional Note 1(a) to Chapter 11	81,63c/kg
11010090	Other		11010030	White bread wheat flour as defined in Additional Note 1(a) to Chapter 11	81,63c/kg
11010090	Other	free	11010090	Other	81,63c/kg
11029015	Oats flour	2,75c/kg	11029015	Oats flour	2,75c/kg
11029030	Sorghum flour	3%	11029030	Sorghum flour	3%
11029040	Rice flour	20%	11029040	Rice flour	20%
11029050	Rye flour	1,1c/kg	11029050	Rye flour	1,1c/kg
11029090	Other	0,65c/kg	11029090	Other	0,65c/kg
11031100	Of wheat	20%	11031100	Of wheat	20%
11031310	Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose	5%	11031310	Maize meal not further processed other than by the addition of minerals and vitamins not exceeding 1 per cent by mass of the final product, solely for the purpose of increasing the nutritional value	5%

	of increasing the nutritional value				
11031390	Other	5%	11031390	Other	5%
11031910	Of oats	2,75c/kg	11031910	Of oats	2,75c/kg
11031920	Of rice	20%	11031920	Of rice	20%
11031990	Other	0,65c/kg	11031990	Other	0,65c/kg
11032010	Of wheat	20%	11032010	Of wheat	20%
11032020	Of oats, in immediate packings of a content exceeding 10 kg	2,75c/kg	11032020	Of oats, in immediate packings of a content exceeding 10 kg	2,75c/kg
11041990	Other	20%	11041990	Other	20%
11042310	Chopped dried kernels, not further prepared or processed	5%	11042310	Chopped dried kernels, not further prepared or processed	5%
11042390	Other	5%	11042390	Other	5%
11042990	Other	20%	11042990	Other	20%
11051000	Flour, meal and powder	20%	11051000	Flour, meal and powder	20%
11052010	Pellets made from pieces of potatoes	20%	11052010	Pellets made from pieces of potatoes	20%
11052090	Other	20%	11052090	Other	20%
11063010	Imported from Switzerland	20%	11063010	Imported from Switzerland	20%
11063090	Other	20%	11063090	Other	20%
11071025	Of oats	2,75c/kg	11071025	Of oats	2,75c/kg
11071050	Of sorghum	3%	11071050	Of sorghum	3%
11071090	Other	0,85c/kg	11071090	Other	0,85c/kg
11072025	Of oats	2,75c/kg	11072025	Of oats	2,75c/kg
11072090	Other	0,85c/kg	11072090	Other	0,85c/kg
11081190	Other	10%	11081190	Other	10%
11081290	Other	10%	11081290	Other	10%
11081390	Other	10%	11081390	Other	10%
11081490	Other	10%	11081490	Other	10%
11081990	Other	10%	11081990	Other	10%

11082000	Inulin	20%	11082000	Inulin	20%
12011000	Seed	8%	12011000	Seed	8%
12019000	Other	8%	12019000	Other	8%
12023000	Seed	10%	12023000	Seed	10%
12024100	In shell	10%	12024100	In shell	10%
12024200	Shelled, whether or not broken	10%	12024200	Shelled, whether or not broken	10%
12040000	Linseed, whether or not broken	9,4%	12040000	Linseed, whether or not broken	9,4%
12051000	Low erucic acid rape or colza seeds	10%			
12059000	Other		12051090	Other	10%
12059000	Other	10%	12059000	Other	10%
12060000	Sunflower seeds, whether or not broken	9,4%	12060000	Sunflower seeds, whether or not broken	9,4%
12071000	Palm nuts and kernels	7,4%	12071000	Palm nuts and kernels	7,4%
12072100	Seed	9,4%	12072100	Seed	9,4%
12072900	Other	9,4%	12072900	Other	9,4%
12073000	Castor oil seeds	7,4%	12073000	Castor oil seeds	7,4%
12074000	Sesamum seeds	7,4%	12074000	Sesamum seeds	7,4%
12076000	Safflower (CARTHAMUS TINCTORIUS) seeds	9,4%	12076000	Safflower (Carthamus tinctorius) seeds	9,4%
12077000	Melon seeds	9,4%	12077000	Melon seeds	9,4%
12079100	Poppy seed	9,4%	12079100	Poppy seed	9,4%
12079990	Other		12079900	Other	9,4%
12081000	Of soya beans	20%	12081000	Of soya beans	20%
12089000	Other	20%	12089000	Other	20%
12119090	Other		12112090	Other	12%
12119090	Other		12113090	Other	15%
12119090	Other		12114090	Other	15%
12119090	Other		12115090	Other	20%

12119020	Basil, borage, hyssop, mint, rosemary, rue and sage, neither ground nor crushed	0,45c/kg	12119020	Other, basil, borage, hyssop, mint, rosemary, rue and sage, neither ground nor crushed	0,45c/kg
12119030	Basil, borage, hyssop, mint, rosemary, rue and sage, ground or crushed.	4c/kg	12119030	Other, basil, borage, hyssop, mint, rosemary, rue and sage, ground or crushed.	4c/kg
12119040	Liquorice roots	12%	12119040	Other, liquorice roots	12%
12119080	Other of a kind used primarily in pharmacy	15%	12119080	Other, of a kind used primarily in pharmacy	15%
12119090	Other	20%	12119090	Other	20%
12122110	Frozen	5%	12122110	Frozen	5%
12122910	Frozen	5%	12122910	Frozen	5%
12129100	Sugar beet	20%	12129100	Sugar beet	20%
12129210	Dried, whole, split, crushed or in powder form, not further prepared or processed (excluding seeds for sowing)	20%	12129210	Dried, whole, split, crushed or in powder form, not further prepared or processed (excluding seeds for sowing)	20%
12129290	Other	20%	12129290	Other	20%
12129300	Suger cane	20%	12129300	Sugar cane	20%
12129900	Other	free			
12129900	Other		12129911	Leaves and stems, dried, in immediate packings not exceeding 10 kg	20%
12129900	Other		12129913	Other leaves and stems, dried	20%
12129900	Other		12129919	Other	20%
12129900	Other		12129990	Other	20%
13021100	Opium	12%	13021100	Opium	12%
13021200	Of liquorice	12%	13021200	Of liquorice	12%
13021911	Other, suitable for pharmaceutical purposes imported from Switzerland		13021410	Suitable for pharmaceutical purposes imported from Switzerland	15%

13021912	Other, suitable for pharmaceutical purposes		13021420	Other, suitable for pharmaceutical purposes	15%
13021990	Other		13021490	Other	25%
13021911	Other, suitable for pharmaceutical purposes imported from Switzerland	15%	13021911	Other, suitable for pharmaceutical purposes imported from Switzerland	15%
13021912	Other, suitable for pharmaceutical purposes	15%	13021912	Other, suitable for pharmaceutical purposes	15%
13021990	Other		13021914	Of the species <i>Aspalathus linearis</i> (Rooibos/Red bush)	25%
13021990	Other	25%	13021990	Other	25%
13023220	Modified	8,5%	13023220	Modified	8,5%
13023920	Modified	8,5%	13023920	Modified	8,5%
14042090	Other	15%	14042090	Other	15%
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10%	15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10%
15050090	Other	10%	15050090	Other	10%
15060090	Other	10%	15060090	Other	10%
15071000	Crude oil, whether or not degummed	10%			
15071000	Crude oil, whether or not degummed		15071010	Marketed and supplied for use in the process of cooking food	10%
15071000	Crude oil, whether or not degummed		15071090	Other	10%
15079000	Other	10%			
15079000	Other		15079010	Marketed and supplied for use in the process of cooking food	10%
15079000	Other		15079090	Other	10%
15081000	Crude oil	9,8%			

15081000	Crude oil		15081010	Marketed and supplied for use in the process of cooking food	9,8%
15081000	Crude oil		15081090	Other	9,8%
15089010	Marketed and supplied for use in the process of cooking food	9,8%	15089010	Marketed and supplied for use in the process of cooking food	9,8%
15089090	Other	9,8%	15089090	Other	9,8%
15091000	Virgin	10%			
15091000	Virgin		15091010	In aerosol containers	10%
15091000	Virgin		15091090	Other	10%
15099000	Other	10%			
15099000	Other		15099010	In aerosol containers	10%
15099000	Other		15099090	Other	10%
15100000	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	10%			
15100000	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		15100010	In aerosol containers	10%
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions		15100090	Other	10%

	with oils or fractions of heading 15.09				
15111000	Crude oil	10%			
15111000	Crude oil		15111010	Marketed and supplied for use in the process of cooking food	10%
15111000	Crude oil		15111090	Other	10%
15119000	Other	10%			
15119000	Other		15119010	Marketed and supplied for use in the process of cooking food	10%
15119000	Other		15119090	Other	10%
15121100	Crude oil	10%			
15121100	Crude oil		15121110	Marketed and supplied for use in the process of cooking food	10%
15121100	Crude oil		15121190	Other	10%
15121910	Marketed and supplied for use in the process of cooking food	10%	15121910	Marketed and supplied for use in the process of cooking food	10%
15121990	Other	10%	15121990	Other	10%
15122100	Crude oil, whether or not gossypol has been removed	10%			
15122100	Crude oil, whether or not gossypol has been removed		15122110	Marketed and supplied for use in the process of cooking food	10%
15122100	Crude oil, whether or not gossypol has been removed		15122190	Other	10%
15122910	Marketed and supplied for use in the process of cooking food	10%	15122910	Marketed and supplied for use in the process of cooking food	10%
15122990	Other	10%	15122990	Other	10%
15141100	Crude oil	10%			
15141100	Crude oil		15141110	Marketed and supplied for use in the process of cooking food	10%
15141100	Crude oil		15141190	Other	10%

15141910	In containers holding 205 li or less	10%	15141910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%
15141990	Other		15141920	Other, in containers holding 205 li or less	10%
15141990	Other	10%	15141990	Other	10%
15149100	Crude oil	10%			
15149100	Crude oil		15149110	Marketed and supplied for use in the process of cooking food	10%
15149100	Crude oil		15149190	Other	10%
15149910	In containers holding 205 li or less	10%	15149910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%
15149090	Other		15149920	Other, in containers holding 205 li or less	10%
15149990	Other	10%	15149990	Other	10%
15151100	Crude oil	10%			
15151100	Crude oil		15151110	Marketed and supplied for use in the process of cooking food	10%
15151100	Crude oil		15151190	Other	10%
15151900	Other	10%			
15151900	Other		15151910	Marketed and supplied for use in the process of cooking food	10%
15151900	Other		15151990	Other	10%
15152100	Crude oil	10%			
15152100	Crude oil		15152110	Marketed and supplied for use in the process of cooking food	10%
15152100	Crude oil		15152190	Other	10%
15152910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%	15152910	Marketed and supplied for use in the process of cooking food, in containers holding 205 li or less	10%

15152920	In containers holding 205 li or less	10%	15152920	Other, in containers holding 205 li or less	10%
15152990	Other	10%	15152990	Other	10%
15153000	Castor oil and its fractions	10%	15153000	Castor oil and its fractions	10%
15155010	Marketed and supplied for use in the process of cooking food	10%	15155010	Marketed and supplied for use in the process of cooking food	10%
15155090	Other	10%	15155090	Other	10%
15159010	Marketed and supplied for use in the process of cooking food	10%	15159010	Oils, marketed and supplied for use in the process of cooking food	10%
15159090	Other	10%	15159090	Other	10%
15161010	Obtained entirely from fish or marine mammals	10%	15161010	Obtained entirely from fish or marine mammals	10%
15161090	Other	10%	15161090	Other	10%
15162090	Other	10%	15162090	Other	10%
15171010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%	15171010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%
15171090	Other	10%	15171090	Other	10%
15179010	Containing more than 10 percent but not more than 15 percent by mass of milk fats	10%	15179010	Containing more than 10 per cent but not more than 15 per cent by mass of milk fats	10%
15179020	Edible mixtures or preparations of a kind used as mould release preparations	10%	15179020	Edible mixtures or preparations of a kind used as mould release preparations	10%
15179090	Other	10%	15179090	Other	10%
15180010	Linoxyn	10%	15180010	Linoxyn	10%
15180090	Other	10%	15180090	Other	10%
15200000	Glycerol, crude; glycerol waters and lyes	free			
15211010	Carnauba wax	free			
15211090	Other	10%	15211090	Other	10%

15219000	Other	10%	15219000	Other	10%
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%	15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%
16010090	Other		16010020	Mortadella Bologna	40% or 240c/kg
16010090	Other	40% or 240c/kg	16010090	Other	40% or 240c/kg
16022090	Other	37% or 240c/kg	16022090	Other	37% or 240c/kg
16023210	Pastes	20%	16023210	Pastes	20%
16023290	Other	220c/kg	16023290	Other	220c/kg
16023910	Pastes	20%	16023910	Pastes	20%
16023990	Other	27%	16023990	Other	27%
16024100	Hams and cuts thereof	15% or 130c/kg	16024100	Hams and cuts thereof	15% or 130c/kg
16024200	Shoulders and cuts thereof	15% or 130c/kg	16024200	Shoulders and cuts thereof	15% or 130c/kg
16024990	Other	15% or 130c/kg	16024990	Other	15% or 130c/kg
16025090	Other	40% or 240c/kg	16025090	Other	40% or 240c/kg
16029005	Prepared or preserved ostrich meat	40% or 240 c/kg	16029005	Prepared or preserved ostrich meat	40% or 240c/kg
16029010	Pastes	20%	16029010	Pastes	20%
16029090	Other	40% or 240c/kg	16029090	Other	40% or 240c/kg
16030010	Extracts of meat (excluding that of whale meat)	25%	16030010	Extracts of meat (excluding that of whale meat)	25%
16030015	Extracts and juices of whale meat	25%	16030015	Extracts and juices of whale meat	25%
16030020	Other juices of meat	25%	16030020	Other juices of meat	25%
16030030	Extracts of fish	25%	16030030	Extracts of fish	25%
16030091	Extracts and juices of abalone	25%	16030091	Extracts and juices of abalone	25%
16030099	Other	25%	16030099	Other	25%
16041100	Salmon	6c/kg	16041100	Salmon	6c/kg
16041210	Frozen	25% or 200c/kg	16041210	Frozen	25% or 200c/kg
16041290	Other	6c/kg	16041290	Other	6c/kg

16041305	Sardines (SARDINE PILCHARDUS), in oil, in airtight metal containers	2,4c/kg net	16041305	Sardines (Sardine pilchardus), in oil, in airtight metal containers	2,4c/kg net
16041310	Sprats (SPRATTUS SPRATTUS), in oil, in airtight metal containers	2,4c/kg net	16041310	Sprats (Sprattus sprattus), in oil, in airtight metal containers	2,4c/kg net
16041312	Sardinella (SARDINELLA SPP.), in airtight metal containers for human consumption	2,4c/kg net	16041312	Sardinella (Sardinella spp.), in airtight metal containers for human consumption	2,4c/kg net
16041315	Other, sardinella (SARDINELLA SPP.), in airtight metal containers	2,4c/kg net	16041315	Other, sardinella (Sardinella spp.), in airtight metal containers	2,4c/kg net
16041380	Other, frozen	25% or 200c/kg	16041380	Other, frozen	25% or 200c/kg
16041390	Other	6c/kg	16041390	Other	6c/kg
16041410	Frozen	25% or 200c/kg	16041410	Frozen	25% or 200c/kg
16041490	Other	6c/kg	16041490	Other	6c/kg
16041510	Frozen	25% or 200c/kg	16041510	Frozen	25% or 200c/kg
16041520	In airtight metal containers, not frozen	6c/kg	16041520	In airtight metal containers, not frozen	6c/kg
16041590	Other	6c/kg	16041590	Other	6c/kg
16041600	Anchovies	25%	16041600	Anchovies	25%
16041710	Frozen	25% or 200c/kg	16041710	Frozen	25% or 200c/kg
16041790	Other	6c/kg	16041790	Other	6c/kg
16041910	Frozen		16041810	Frozen	25% or 200c/kg
16041990	Other		16041890	Other	6c/kg
16041910	Frozen	25% or 200c/kg	16041910	Frozen	25% or 200c/kg
16041920	Horse-mackerel (TRACHURUS TRACHURUS), in airtight metal containers, not frozen	6c/kg	16041920	Horse-mackerel (Trachurus trachurus), in airtight metal containers, not frozen	6c/kg
16041990	Other	6c/kg	16041990	Other	6c/kg

16042010	Fish paste	16,5c/kg with a maximum of 25%	16042010	Fish paste	16,5c/kg with a maximum of 25%
16042030	Other anchovies	25%	16042030	Other anchovies	25%
16042035	Other sardines (pilchards) (SARDINOPS SPP.) and sardinella (SARDINELLA SPP.), minced, in airtight metal containers for human consumption	6c/kg	16042035	Other sardines (pilchards) (Sardinops spp.) and sardinella (Sardinella spp.) minced, in airtight containers for human consumption	6c/kg
16042040	Other sardines (pilchards) (SARDINOPS SPP.), mackerel and horse mackerel (TRACHURUS TRACHURUS), in airtight metal containers	6c/kg	16042040	Other sardines (pilchards) (Sardinops spp.) mackerel and horse mackerel (Trachurus trachurus) in airtight metal containers	6c/kg
16042080	Other, frozen	25% or 200c/kg	16042080	Other, frozen	25% or 200c/kg
16042090	Other	6c/kg	16042090	Other	6c/kg
16043100	Caviar	30%	16043100	Caviar	30%
16043200	Caviar substituted	27%	16043200	Caviar substitutes	27%
16051080	Other, in airtight metal containers	5,5c/kg	16051080	Other, in airtight metal containers	5,5c/kg
16051090	Other	5,5c/kg	16051090	Other	5,5c/kg
16052190	Other	5,5c/kg	16052190	Other	5,5c/kg
16052990	Other	5,5c/kg	16052990	Other	5,5c/kg
16053090	Other	30%	16053090	Other	30%
16054080	Other, in airtight metal containers	5,5c/kg	16054080	Other, in airtight metal containers	5,5c/kg
16054090	Other	5,5c/kg	16054090	Other	5,5c/kg
16055120	Other, in airtight metal containers	5,5c/kg	16055120	Other, in airtight metal containers	5,5c/kg
16055190	Other	5,5c/kg	16055190	Other	5,5c/kg

16055220	Other, in airtight metal containers	5,5c/kg	16055220	Other, in airtight metal containers	5,5c/kg
16055290	Other	5,5c/kg	16055290	Other	5,5c/kg
16055390	Other	5,5c/kg	16055390	Other	25%
16055420	Other, in airtight metal containers	5,5c/kg	16055420	Other, in airtight metal containers	5,5c/kg
16055490	Other	5,5c/kg	16055490	Other	5,5c/kg
16055520	Other, in airtight metal containers	5,5c/kg	16055520	Other, in airtight metal containers	5,5c/kg
16055590	Other	5,5c/kg	16055590	Other	5,5c/kg
16055620	Other, in airtight metal containers	5,5c/kg	16055620	Other, in airtight metal containers	5,5c/kg
16055690	Other	5,5c/kg	16055690	Other	5,5c/kg
16055720	Other, in airtight metal containers	5,5c/kg	16055720	Other, in airtight metal containers	5,5c/kg
16055790	Other	5,5c/kg	16055790	Other	5,5c/kg
16055820	Other, in airtight metal containers	5,5c/kg	16055820	Other, in airtight metal containers	5,5c/kg
16055890	Other	5,5c/kg	16055890	Other	5,5c/kg
16055920	Other, in airtight metal containers	5,5c/kg	16055920	Other, in airtight metal containers	5,5c/kg
16055990	Other	5,5c/kg	16055990	Other	5,5c/kg
16056120	Other, in airtight metal containers	2,75c/kg	16056120	Other, in airtight metal containers	2,75c/kg
16056190	Other	2,75c/kg	16056190	Other	2,25c/kg
16056220	Other, in airtight metal containers	2,75c/kg	16056220	Other, in airtight metal containers	2,75c/kg
16056290	Other	2,75c/kg	16056290	Other	2,25c/kg
16056320	Other, in airtight metal containers	2,75c/kg	16056320	Other, in airtight metal containers	2,75c/kg
16056390	Other	2,75c/kg	16056390	Other	2,25c/kg

16056920	Other, in airtight metal containers	2,75c/kg	16056920	Other, in airtight metal containers	2,75c/kg
16056990	Other	2,75c/kg	16056990	Other	2,25c/kg
17011200	Beet sugar	38,1c/kg	17011200	Beet sugar	527,75c/kg
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	free	17011300	Cane sugar specified in Subheading Note 2 to this Chapter	527,75c/kg
17011400	Other cane sugar	free	17011400	Other cane sugar	527,75c/kg
17019100	Containing added flavouring or colouring matter	38,1c/kg	17019100	Containing added flavouring or colouring matter	527,75c/kg
17019900	Other	38,1c/kg	17019900	Other	527,75c/kg
17041000	Chewing gum, whether or not sugar-coated	25%	17041000	Chewing gum, whether or not sugar-coated	25%
17049000	Other	37%	17049000	Other	37%
18061000	Cocoa powder, containing added sugar or other sweetening matter	17%			
18061000	Cocoa powder, containing added sugar or other sweetening matter		18061005	Preparations for making beverages	17%
18061000	Cocoa powder, containing added sugar or other sweetening matter		18061090	Other	17%
18062010	Chocolate and sugar confectionery containing cocoa	21%	18062010	Chocolate and sugar confectionery containing cocoa	21%
18062090	Other	17%	18062090	Other	17%
18063100	Filled	20%	18063100	Filled	20%
18063200	Not filled	20%	18063200	Not filled	20%
18069000	Other	17%	18069000	Other	17%
19011000	Preparations for infant use, put up for retail sale	20%	19011000	Preparations suitable for infants or young children, put up for retail sale	20%

19012000	Mixes and doughs, for the preparation of baker's wares of heading 19.05	20%	19012000	Mixes and doughs, for the preparation of baker's wares of heading 19.05	20%
19019010	Corn flour	10% or 55c/kg less 90%	19019010	Corn flour	10% or 55c/kg less 90%
19019090	Other		19019015	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	20%
19019020	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	20%	19019020	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	20%
19019030	Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	20%	19019030	Other, dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	20%
19019090	Other		19019040	Other, in immediate packaging of a content of 5 kg or more	20%
19019090	Other	20%	19019090	Other	20%
19021100	Containing eggs	30%	19021100	Containing eggs	30%
19021900	Other	30%	19021900	Other	40%
19022010	Stuffed with meat	3c/kg	19022010	Stuffed with meat	3c/kg
19022020	Stuffed with fish, crustaceans or molluscs	5,5c/kg	19022020	Stuffed with fish, crustaceans or molluscs	5,5c/kg
19022090	Other	20%	19022090	Other	20%
19023000	Other pasta	20%	19023000	Other pasta	20%
19024010	Not prepared	30%	19024010	Not prepared	30%
19024090	Other	20%	19024090	Other	20%
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%	19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25%

19042010	"Muesli" type preparations based on unroasted cereal flakes	5%	19042010	"Muesli" type preparations based on unroasted cereal flakes	5%
19042090	Other	25%	19042090	Other	25%
19043000	Bulgar wheat	20%	19043000	Bulgar wheat	20%
19049010	Prepared rice	5c/kg	19049010	Prepared rice	5c/kg
19049090	Other	20%	19049090	Other	20%
19051000	Crispbread	21%	19051000	Crispbread	21%
19052000	Gingerbread and the like	21%	19052000	Gingerbread and the like	21%
19053100	Sweet biscuits	21%	19053100	Sweet biscuits	21%
19053200	Waffles and wafers	21%	19053200	Waffles and wafers	21%
19054000	Rusks, toasted bread and similar toasted products	21%	19054000	Rusks, toasted bread and similar toasted products	21%
19059010	Gluten bread	3,6c/kg with a maximum of 25%	19059010	Gluten bread	3,6c/kg with a maximum of 25%
19059020	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	17%	19059020	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	17%
19059030	Bread crumbs	17%	19059030	Bread crumbs	17%
19059040	Brown bread (consisting of dough made from brown wheaten meal and water, with or without other ingredients that has fermented by yeast or otherwise leavened and has been baked in any form, size or shape)	21%	19059040	Brown bread (consisting of dough made from brown wheaten meal and water, with or without other ingredients that has fermented by yeast or otherwise leavened and has been baked in any form, size or shape)	21%
19059090	Other	21%	19059090	Other	21%
20011000	Cucumbers and gherkins	20%	20011000	Cucumbers and gherkins	20%

20019010	Olives	25%	20019010	Olives	25%
20019020	Onions	20%	20019020	Onions	20%
20019030	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20019030	Sweet corn (Zea mays var. saccharata)	20%
20019090	Other	20%	20019090	Other	20%
20021010	Frozen (excluding prepared meals)	20%	20021010	Frozen (excluding prepared meals)	20%
20021080	Other, in airtight metal containers	30%	20021080	Other, in airtight metal containers	30%
20021090	Other	110c/kg less 80% with a maximum of 37%	20021090	Other	110c/kg less 80% with a maximum of 37%
20029000	Other	15%	20029000	Other	37%
20031010	Frozen (excluding prepared meals)	20%	20031010	Frozen (excluding prepared meals)	20%
20031090	Other	37%	20031090	Other	37%
20039010	Frozen (excluding prepared meals)	20%	20039010	Frozen (excluding prepared meals)	20%
20039090	Other	37%	20039090	Other	37%
20041010	In the form of flours, meals or flakes	20%	20041010	In the form of flours, meals or flakes	20%
20041090	Other		20041021	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose)	20%
20041090	Other		20041029	Other	20%
20041090	Other	20%			
20041090	Other		20041091	Wedges or other cuts or slices and whole potatoes, prepared by	20%

				blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose)	
20041090	Other		20041099	Other	20%
20049010	Cabbages, cucumbers and gherkins	4,15c/kg	20049010	Cabbages, cucumbers and gherkins	4,15c/kg
20049020	Peas (PISUM SATIVUM), beans (VIGNA SPP., PHASEOLUS SPP.) and lentils	4,15c/kg	20049020	Peas (Pisum sativum), beans (Vigna spp.), Phaseolus spp.) and lentils	4,15c/kg
20049030	Olives	25%	20049030	Olives	25%
20049040	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20049040	Sweet corn (Zea mays var. saccharata)	20%
20049090	Other	20%	20049090	Other	20%
20051010	Imported from Switzerland	20%	20051010	Imported from Switzerland	20%
20051090	Other	20%	20051090	Other	20%
20052010	In the form of flours, meals or flakes	20%	20052010	In the form of flours, meals or flakes	20%
20052090	Other	20%	20052090	Other	20%
20054010	Preparations of flour or meal, of a kind used as infant food or for dietic or culinary purposes	20%	20054010	Preparations of flour or meal, of a kind used as infant food or for dietetic or culinary purposes	20%
20054090	Other	4,15c/kg	20054090	Other	4,15c/kg
20055100	Beans, shelled	4,15c/kg	20055100	Beans, shelled	4,15c/kg
20055900	Other	4,15c/kg	20055900	Other	4,15c/kg
20056000	Asparagus	20%	20056000	Asparagus	20%
20057000	Olives	25%	20057000	Olives	25%
20058000	Sweet corn (ZEA MAYS VAR. SACCHARATA)	20%	20058000	Sweet corn (Zea mays var. saccharata)	20%

20059100	Bamboo shoots	20%	20059100	Bamboo shoots	20%
20059911	Imported from Switzerland	6,6c/kg with a maximum of 25%	20059911	Imported from Switzerland	6,6c/kg with a maximum of 25%
20059912	Other	6,6c/kg with a maximum of 25%	20059912	Other	6,6c/kg with a maximum of 25%
20059921	Imported van Switzerland	4,15c/kg	20059921	Imported from Switzerland	4,15c/kg
20059922	Other	4,15c/kg	20059922	Other	4,15c/kg
20059931	Imported from Switzerland	4,15c/kg	20059931	Imported from Switzerland	4,15c/kg
20059932	Other	4,15c/kg	20059932	Other	4,15c/kg
20059991	Imported from Switzerland	20%	20059991	Imported from Switzerland	20%
20059999	Other	20%	20059999	Other	20%
20060020	Crystallised fruits	7,25c/kg with a maximum of 22%	20060020	Crystallised fruits	7,25c/kg with a maximum of 22%
20060030	Cherries, drained or glacé	20% or 215c/kg less 80%	20060030	Cherries, drained or glacé	20% or 215c/kg less 80%
20060040	Sweet corn (ZEA MAYS VAR. SACCHARATA)	30% or 7,25c/kg	20060040	Sweet corn (Zea mays var. saccharata)	30% or 7,25c/kg
20060090	Other	7,25c/kg with a maximum of 22%	20060090	Other	7,25c/kg with a maximum of 22%
20071000	Homogenised preparations	30% or 4,5c/kg	20071000	Homogenised preparations	30% or 4,5c/kg
20079100	Citrus fruit	30% or 4,5c/kg	20079100	Citrus fruit	30% or 4,5c/kg
20079900	Other	30% or 4,5c/kg	20079900	Other	30% or 4,5c/kg
20081110	Peanut butter	0,99c/kg			
20081110	Peanut butter		20081111	Smooth, put up in packaging for retail sale	0,99c/kg
20081110	Peanut butter		20081115	Other, put up in packaging for retail sale	0,99c/kg
20081110	Peanut butter		20081119	Other	0,99c/kg

20081120	Ground-nuts, roasted	0,99c/kg	20081120	Ground-nuts, roasted	0,99c/kg
20081190	Other	0,99c/kg	20081190	Other	0,99c/kg
20082000	Pineapples	55%	20082000	Pineapples	55%
20083000	Citrus fruit	5%	20083000	Citrus fruit	5%
20084000	Pears	5%	20084000	Pears	5%
20085000	Apricots	5%	20085000	Apricots	5%
20086000	Cherries	5%	20086000	Cherries	5%
20087000	Peaches, including nectarines	5%	20087000	Peaches, including nectarines	5%
20088000	Strawberries	5%	20088000	Strawberries	5%
20089100	Palm hearts	20%	20089100	Palm hearts	20%
20089300	Cranberries (VACCINIUM MACROCARPON, VACCINIUM OXYCOCCOS, VACCINIUM VITIS-IDAEA)	5%	20089300	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	5%
20089700	Mixtures	5%	20089700	Mixtures	5%
20089990	Other	5%	20089990	Other	5%
20091100	Frozen	25%	20091100	Frozen	25%
20091200	Not frozen, of a Brix value not exceeding 20	25%	20091200	Not frozen, of a Brix value not exceeding 20	25%
20091900	Other	25%	20091900	Other	25%
20092100	Of a Brix value not exceeding 20	25%	20092100	Of a Brix value not exceeding 20	25%
20092900	Other	25%	20092900	Other	25%
20093100	Of a Brix value not exceeding 20	25%	20093100	Of a Brix value not exceeding 20	25%
20093900	Other	25%	20093900	Other	25%
20094100	Of a Brix value not exceeding 20	25%	20094100	Of a Brix value not exceeding 20	25%
20094900	Other	25%	20094900	Other	25%
20095000	Tomato juice	25%	20095000	Tomato juice	25%

20096100	Of a Brix value not exceeding 20	5%	20096100	Of a Brix value not exceeding 30	5%
20096900	Other	5%	20096900	Other	5%
20098110	Concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%	20098110	Concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%
20098190	Other	20%	20098190	Other	20%
20098910	Kiwifruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%	20098910	Kiwifruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098920	Pomegranate juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%	20098920	Pomegranate juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098930	Cherry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%	20098930	Cherry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%
20098940	Passionfruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 60	20%	20098940	Passionfruit juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 45	20%
		20%	20098945	Mango juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value exceeding 15	20%
20098950	Other fruit juices	25%	20098950	Other fruit juices	20%
20098960	Vegetable juices	20%	20098960	Vegetable juices	25%

20099010	Fruit juices	25%	20099010	Fruit juices	20%
20099020	Vegetable juices	25%	20099020	Vegetable juices	25%
21011110	Mixtures of ground roasted coffee with vegetable fats	20%	21011110	Mixtures of ground roasted coffee with vegetable fats	20%
21011190	Other	25%	21011190	Other	25%
21011210	Mixtures of ground roasted coffee with vegetable fats	20%	21011210	Mixtures of ground roasted coffee with vegetable fats	20%
21011290	Other	25%	21011290	Other	25%
21013010	Roasted chicory and other roasted coffee substitutes	9,2c/kg	21013010	Roasted chicory and other roasted coffee substitutes	9,2c/kg
21013090	Other	25%	21013090	Other	25%
21021000	Active yeasts	15%	21021000	Active yeasts	15%
21022000	Inactive yeasts; other single-cell micro-organisms, dead	15%	21022000	Inactive yeasts; other single-cell micro-organisms, dead	15%
21023000	Prepared baking powders	30%	21023000	Prepared baking powders	30%
21031000	Soya sauce	5%	21031000	Soya sauce	5%
21032000	Tomato ketchup and other tomato sauces	5%	21032000	Tomato ketchup and other tomato sauces	5%
21033011	Imported from Switzerland	8c/kg	21033011	Imported from Switzerland	8c/kg
21033012	Other	8c/kg	21033012	Other	8c/kg
21033021	Imported from Switzerland	5%	21033021	Imported from Switzerland	5%
21033022	Other	5%	21033022	Other	5%
21039010	Sauces and preparations therefor, of flour, meal or malt extract	20%	21039010	Sauces and preparations therefor, of flour, meal or malt extract	20%
21039090	Other	5%			
21039090	Other		21039091	Mayonnaise, put up in packaging for retail sale	5%
21039090	Other		21039095	Other mayonnaise	5%
21039090	Other		21039099	Other	5%

21041010	Preparations for soups and broths	20%	21041010	Preparations for soups and broths	20%
21041020	Other, in powder, solid or other concentrated form	25%	21041020	Other, in powder, solid or other concentrated form	25%
21041090	Other	3c/kg	21041090	Other	3c/kg
21050010	Ice cream not containing cocoa or added sugar	10%	21050010	Ice cream not containing cocoa or added sugar	10%
21050020	Ice cream containing cocoa or added sugar	25%	21050020	Ice cream containing cocoa or added sugar	25%
21050090	Other	20%	21050090	Other	20%
21061010	Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	10%	21061010	Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	10%
21061090	Other	20%	21061090	Other	20%
21069090	Other		21069022	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	20%
21069035	Sweetening substances (excluding sweetening substances with a basis of saccharine)	5%	21069035	Sweetening substances (excluding sweetening substances with a basis of saccharine)	5%
21069050	Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	10%	21069050	Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	10%
21069067	Compound alcoholic preparations of a kind used for the manufacture of beverages	154c/li	21069067	Compound alcoholic preparations of a kind used for the manufacture	154c/li

	(excluding those based on odoriferous substances)			of beverages (excluding those based on odoriferous substances)	
21069090	Other	20%	21069090	Other	20%
22021010	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	4,36c/li	22021010	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	4,36c/li
22021090	Other	3,3c/li	22021090	Other	3,3c/li
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%			
22029090	Other	21%			
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)		22029120	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%
22029090	Other		22029190	Other	21%
22029020	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)		22029920	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	21%
22029090	Other		22029990	Other	21%
22030005	Traditional African beer as defined in Additional Note 1 to Chapter 22	5%	22030005	Traditional African beer as defined in Additional Note 1 to Chapter 22	5%
22030090	Other	5%	22030090	Other	5%
22041000	Sparkling wine	25%	22041000	Sparkling wine	25%
22042130	Grape must with fermentation prevented or arrested by the addition of alcohol	25%	22042130	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042141	With an alcoholic strength by volume exceeding 6,5 per cent	25%	22042141	With an alcoholic strength of at least 4.5 per cent by volume	25%

	vol. but not exceeding 16,5 per cent vol.			but not exceeding 16.5 per cent by vol.	
22042142	Other	25%	22042142	Other	25%
22042151	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22042151	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22042152	Other	25%	22042152	Other	25%
22042930	Grape must with fermentation prevented or arrested by the addition of alcohol		22042230	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042941	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.		22042241	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	25%
22042942	Other		22042242	Other	25%
22042951	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.		22042251	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22042952	Other		22042252	Other	25%
22042930	Grape must with fermentation prevented or arrested by the addition of alcohol	25%	22042930	Grape must with fermentation prevented or arrested by the addition of alcohol	25%
22042941	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	25%	22042941	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	25%
22042942	Other	25%	22042942	Other	25%
22042951	With an alcoholic strength by volume exceeding 15 per cent	25%	22042951	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%

	vol. but not exceeding 22 per cent vol.				
22042952	Other	25%	22042952	Other	25%
22043000	Other grape must	25%	22043000	Other grape must	25%
22051010	Sparkling	25%	22051010	Sparkling	25%
22051021	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	25%	22051021	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22052022	Other	25%	22051022	Other	25%
22051031	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22051031	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22051032	Other	25%	22051032	Other	25%
22059021	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	25%	22059021	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22059022	Other	25%	22059022	Other	25%
22059031	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	25%	22059031	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	25%
22059032	Other	25%	22059032	Other	25%
22060005	Sparkling beverages	25%	22060005	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead	25%

				beverages and non-alcoholic beverages	
22060015	Traditional African beer as defined in Additional Note 1 to Chapter 22	25%	22060015	Traditional African beer as defined in Additional Note 1 to Chapter 22	25%
22060090	Other		22060017	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume	25%
22060090	Other		22060019	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	25%
22060090	Other		22060021	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	25%
22060081	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent. vol.	25%	22060081	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22060090	Other		22060082	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of	25%

				at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	
22060083	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	25%	22060083	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%
22060090	Other		22060084	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%
22060085	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	25%	22060085	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	25%
22060087	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	25%	22060087	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	25%
22060090	Other	25%	22060090	Other	25%

22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	317c/li of absolute alcohol	22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	317c/li aa
22072000	Ethyl alcohol and other spirits, denatured, of any strength	317c/li of absolute alcohol	22072000	Ethyl alcohol and other spirits, denatured, of any strength	317c/li aa
22082010	In containers holding 2 li or less	154c/li			
22082010	In containers holding 2 li or less		22082011	Brandy as defined in Additional Note 7 to Chapter 22	154c/li
22082010	In containers holding 2 li or less		22082019	Other	154c/li
22082090	Other	136c/li			
22082090	Other		22082091	Brandy as defined in Additional Note 7 to Chapter 22	136c/li
22082090	Other		22082099	Other	136c/li
22083010	In containers holding 2 li or less	154c/li	22083010	In containers holding 2 li or less	154c/li
22083090	Other	136c/li	22083090	Other	136c/li
22084010	In containers holding 2 li or less	154c/li	22084010	In containers holding 2 li or less	154c/li
22084090	Other	136c/li	22084090	Other	136c/li
22085010	In containers holding 2 li or less	154c/li	22085010	In containers holding 2 li or less	154c/li
22085090	Other	136c/li	22085090	Other	136c/li
22086010	In containers holding 2 li or less	154c/li	22086010	In containers holding 2 li or less	154c/li
22086090	Other	136c/li	22086090	Other	136c/li
22087021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li	22087021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li
22087022	Other	154c/li	22087022	Other	154c/li
22087091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li	22087091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li

22087092	Other	136c/li	22087092	Other	136c/li
22089021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li	22089021	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	154c/li
22089022	Other	154c/li	22089022	Other	154c/li
22089091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li	22089091	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	136c/li
22089092	Other	136c/li	22089092	Other	136c/li
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	5c/li	22090000	Vinegar and substitutes for vinegar obtained from acetic acid	5c/li
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	6,6%	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	6,6%
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	6,6%	23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	6,6%
23061000	Of cotton seed	6,6%	23061000	Of cotton seed	6,6%
23062000	Of linseed	6,6%	23062000	Of linseed	6,6%
23063000	Of sunflower seed	6,6%	23063000	Of sunflower seed	6,6%
23064100	Of low erucic acid rape or colza seed	6,6%	23064100	Of low erucic acid rape or colza seed	6,6%
23064900	Other	6,6%	23064900	Other	6,6%
23065000	Of coconut or copra	6,6%	23065000	Of coconut or copra	6,6%
23066000	Of palm nuts or kernels	6,6%	23066000	Of palm nuts or kernels	6,6%

23069000	Other	6,6%	23069000	Other	6,6%
23070000	Wine lees; argol	20%	23070000	Wine lees; argol	20%
23091010	Imported from Switzerland	20%	23091010	Imported from Switzerland	20%
23091090	Other	20%	23091090	Other	20%
23099080	Fish solubles	20%	23099080	Fish solubles	20%
23099091	Imported from Switzerland	20%	23099091	Imported from Switzerland	20%
23099092	Other	20%	23099092	Other	20%
24011000	Tobacco, not stemmed or stripped	860c/kg less 85% with a maximum of 44%	24011000	Tobacco, not stemmed or stripped	860c/kg less 85% with a maximum of 44%
24012000	Tobacco, partly or wholly stemmed or stripped	15% or 860c/kg less 85%	24012000	Tobacco, partly or wholly stemmed or stripped	15% or 860c/kg less 85%
24013000	Tobacco refuse	77c/kg	24013000	Tobacco refuse	77c/kg
24021010	Imported from Switzerland	110c/kg net	24021010	Imported from Switzerland	110c/kg net
24021090	Other	110c/kg net	24021090	Other	110c/kg net
24022010	Imported from Switzerland	45%	24022010	Imported from Switzerland	45%
24022090	Other	45%	24022090	Other	45%
24029012	Imported from Switzerland	45%	24029012	Imported from Switzerland	45%
24029014	Other	45%	24029014	Other	45%
24029022	Imported from Switzerland	45%	24029022	Imported from Switzerland	45%
24029024	Other	45%	24029024	Other	45%
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	45%	24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	45%
24031910	Pipe tobacco, in immediate packings of a content of less than 5 kg	45%	24031910	Pipe tobacco, in immediate packings of a content of less than 5 kg	45%
24031920	Other pipe tobacco	45%	24031920	Other pipe tobacco	45%
24031930	Cigarette tobacco	45%	24031930	Cigarette tobacco	40%
24039110	Imported from Switzerland	15%	24039110	Imported from Switzerland	15%

24039190	Other	15%	24039190	Other	15%
24039910	Snuff	40%	24039910	Snuff	40%
24039930	Other cigarette tobacco substitutes	45%	24039930	Other cigarette tobacco substitutes	45%
24039940	Other pipe tobacco substitutes	45%	24039940	Other pipe tobacco substitutes	45%
24039990	Other	45%	24039990	Other	45%
25253000	Mica waste	10%	25253000	Mica waste	10%
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	20%	27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	20%
27075000	Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (Including losses) distils at 250°C by the ASTM D 86-method	11c/li	27075000	Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	11c/li
27079910	Phenols	15%	27079910	Phenols	15%
27079990	Other	11c/li	27079990	Other	11c/li
27101202	Petrol, as defined in Additional Note 1(b)	0,091c/li	27101202	Petrol, as defined in Additional Note 1(b)	0,091c/li
27101226	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	0,183c/li	27101226	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	0,183c/li
27101230	Distillate fuel, as defined in Additional Note 1(g)	0,183c/li	27101230	Distillate fuel, as defined in Additional Note 1(g)	0,183c/li
27101235	Residual fuel oils, as defined in Additional Note 1(h)	free			

27101239	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), unmarked	0,183c/li	27101239	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij), unmarked	0,183c/li
27101240	White spirits, as defined in Additional Note 1(k)	11c/li	27101240	White spirits, as defined in Additional Note 1(k)	11c/li
27101245	Mixed alkylenes	10%	27101245	Mixed alkylenes	10%
27101247	Lubricating grease	1,8c/kg with a maximum of 15%	27101247	Lubricating grease	1,8c/kg with a maximum of 15%
27101249	Prepared lubricating oils, in containers holding less than 5 li	15%	27101249	Prepared lubricating oils, in containers holding less than 5 li	15%
27101252	Other sprepared lubricating oils	0,55c/li with a maximum of 8%	27101252	Other prepared lubricating oils	0,55c/li with a maximum of 8%
27101255	Base oils for prepared lubricating oil, manufactured by the refining of used oil or other used oil	0,55c/li with a maximum of 8%	27101255	Base oils for prepared lubricating oil, manufactured by the refining of used lubricating oil or other used oil	0,55c/li with a maximum of 8%
27101257	Other base oils for prepared lubricating oil	0,1c/li with a maximum of 8%	27101257	Other base oils for prepared lubricating oil	0,1c/li with a maximum of 8%
27101270	Other insulating oil or dielectric oil	15%	27101270	Other insulating oil or dielectric oil	15%
27101280	Hydraulic transmission fluids	15%	27101280	Hydraulic transmission fluids	15%
27101290	Other	11c/li	27101290	Other	11c/li
27101900	Other	11c/li	27101900	Other	11c/li
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils	11c/li	27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals,	11c/li

	or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils			these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	
27111310	In immediate packings of a content not exceeding 250 g	15%	27111310	In immediate packings of a content not exceeding 250 g	15%
27112910	Butanes, in immediate packings of a content not exceeding 250 g	15%	27112910	Butanes, in immediate packings of a content not exceeding 250 g	15%
27121010	In immediate packings of a content not exceeding 5 kg	20%	27121010	In immediate packings of a content not exceeding 5 kg	20%
27121020	In immediate packings of a content exceeding 5 kg	12,5%	27121020	In immediate packings of a content exceeding 5 kg	12,5%
27129090	Other	15%	27129090	Other	15%
27132000	Petroleum bitumen	10%	27132000	Petroleum bitumen	10%
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%
27149010	Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	10%	27149010	Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	10%
27149020	Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	5%	27149020	Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	5%
27149090	Other	10%	27149090	Other	10%
27150010	Emulsions	20%	27150010	Emulsions	20%
27150020	Mastics	20%	27150020	Mastics	20%
28011000	Chlorine	10%	28011000	Chlorine	10%
28030000	Carbon (carbon blacks and other forms of carbon not	10%	28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	10%

	elsewhere specified or included)				
28061000	Hydrogen chloride (hydrochloric acid)	10%	28061000	Hydrogen chloride (hydrochloric acid)	10%
28151100	Solid	20%	28151100	Solid	20%
28151200	In aqueous solution (soda lye or liquid soda)	20%	28151200	In aqueous solution (soda lye or liquid soda)	20%
28230000	Titanium oxides	10%	28230000	Titanium oxides	10%
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	10%	28281000	Commercial calcium hypochlorite and other calcium hypochlorites	10%
28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%	28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%
28352610	Monocalcium phosphate	10%	28352610	Monocalcium phosphate	10%
28362000	Disodium carbonate	5,5%	28362000	Disodium carbonate	5,5%
28432900	Other	10%	28432900	Other	10%
28470015	Not solidified with urea	10%	28470015	Not solidified with urea	10%
29041010	Sulphonic acids	14%	29041010	Sulphonic acids	14%
29041090	Other	10%	29041090	Other	10%
29054500	Glycerol	free	29054500	Glycerol	10%
29153990	Other	10%	29153990	Other	10%
29155030	Calcium propionate	free	29155030	Calcium propionate	15%
29171220	Diethyl adipate	15%	29171220	Diethyl adipate	15%
29171400	Maleic anhydride	15%	29171400	Maleic anhydride	15%
29171935	Fumaric acid	10%	29171935	Fumaric acid	10%
29171990	Other	10%	29171990	Other	10%
29173200	Diethyl orthophthalates	10%	29173200	Diethyl orthophthalates	10%
29173300	Dinonyl or didecyl orthophthalates	10%	29173300	Dinonyl or didecyl orthophthalates	10%

29173400	Other esters of orthophthalic acid	15%	29173400	Other esters of orthophthalic acid	15%
29173500	Phthalic anhydride	15%	29173500	Phthalic anhydride	15%
29181200	Tartaric acid	15%	29181200	Tartaric acid	15%
29181400	Citric acid	10%	29181400	Citric acid	10%
29181910	Malic acid	10%	29181910	Malic acid	10%
29211980	Other, of a carbon chain length of C[8] to C[22]	10%	29211980	Other, of a carbon chain length of C⁸ to C²²	10%
29214490	Other	10%	29214490	Other	10%
29242905	Acetaminophenol	10%	29242905	Acetaminophenol	10%
29309030	Dithiocarbonates (xanthates)	10%	29309030	Dithiocarbonates (xanthates)	10%
29322020	Phenolphthalein (excluding iodophenolphthalein)	10%	29322020	Phenolphthalein (excluding iodophenolphthalein)	10%
29335930	Piperazine citrate; piperazine hexahydrate; piperazine adipate	10%	29335930	Piperazine citrate; piperazine hexahydrate; piperazine adipate	10%
29335985	Other compounds of urea	10%	29335985	Other compounds of urea	10%
29335990	Other	10%	29335990	Other	10%
29336990	Other	10%	29336990	Other	10%
29391110	Codeine phosphate	5%	29391110	Codeine phosphate	5%
29399910	Scopolamine (hyoscine) and its derivatives		29397910	Scopolamine (hyoscine) and its derivatives	10%
29399920	Theobromine; emetine		29397920	Theobromine; emetine	10%
30051000	Adhesive dressings and other articles having an adhesive layer	free			
30051000	Adhesive dressings and other articles having an adhesive layer		30051010	Adhesive bandages	10%

30059010	Absorbent gauze or muslin; bandages (excluding those manufactured from polyurethane resins and woven fabrics of glass fibre); boric and other absorbent lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)	20%	30059010	Absorbent gauze or muslin; bandages (excluding those manufactured from polyurethane resins and woven fabrics of glass fibre); boric and other absorbent lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)	20%
32061100	Containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter	10%	32061100	Containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter	10%
32061990	Other	10%	32061990	Other	10%
32062010	Pigments and preparations based on chrome oxide green, lead chromate, zinc chromate, barium chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers:- C.I. Pigment, Yellow 34, No. 77603- C.I. Pigment, Yellow 34, No. 77600- C.I. Pigment, Red 104, No. 77605- C.I. Pigment, Red 104 and 84:4, No. 77605 and No. 15865- C.I. Pigment, Green 15, No. 77603 and No. 77520- C.I. Pigment, Green 13, No. 77603 and No. 74200- C.I. Pigment, Green 17, No. 77288- C.I. Pigment, Yellow 32, No. 77839-	free	32062010	Pigments and preparations based on chrome oxide green, lead chromate, zinc chromate, barium chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers:- C.I. Pigment, Yellow 34, No. 77603- C.I. Pigment, Yellow 34, No. 77600- C.I. Pigment, Red 104, No. 77605- C.I. Pigment, Red 104 and 84:4, No. 77605 and No. 15865- C.I. Pigment, Green 15, No. 77603 and No. 77520- C.I. Pigment, Green 13, No. 77603 and No. 74200- C.I. Pigment, Green 17, No. 77288- C.I. Pigment, Yellow 32, No. 77839- C.I. Pigment, Yellow 36, No. 77955	10%

	C.I. Pigment, Yellow 36, No. 77955				
32064910	Black masterbatch	10%	32064910	Black masterbatch	10%
32064920	Inorganic pigments of the following description and International Colour Index Number: -C.I. Pigment, Blue 27, No. 77510	10%	32064920	Inorganic pigments of the following description and International Colour Index Number: -C.I. Pigment, Blue 27, No. 77510	10%
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	free			
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		32072010	<P>Vitrifiable enamels and similar preparations</P>	5%
32081000	Based on polyesters	10%	32081000	Based on polyesters	10%
32082000	Based on acrylic or vinyl polymers	10%			
32082000	Based on acrylic or vinyl polymers		32082010	In aerosol containers	10%
32082000	Based on acrylic or vinyl polymers		32082020	Solutions as defined in Note 4 to this Chapter, of acrylic polymers	15%
32082000	Based on acrylic or vinyl polymers		32082090	Other	10%
32089090	Other	10%	32089090	Other	10%
32091000	Based on acrylic or vinyl polymers	10%			

32091000	Based on acrylic or vinyl polymers		32091010	In aerosol containers	10%
32091000	Based on acrylic or vinyl polymers		32091090	Other	10%
32099000	Other		32099010	<P>In aerosol containers</P>	10%
32099000	Other		32099090	Other	10%
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	10%			
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		32100010	In aerosol containers	10%
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		32100090	Other	10%
32129010	Aluminium powders or flakes dispersed in non-aqueous media	10%	32129010	Aluminium powders or flakes dispersed in non-aqueous media	10%
33019010	Aqueous distillates and aqueous solutions of essential oils	20%	33019010	Aqueous distillates and aqueous solutions of essential oils	20%
33019020	Extracted oleoresins obtained from extraction of opium	15%	33019020	Extracted oleoresins obtained from extraction of opium	12%
33019030	Extracted oleoresins obtained from extraction of liquorice	15%	33019030	Extracted oleoresins obtained from extraction of liquorice	12%
33019060	Other extracted oleoresins obtained from extraction of	15%	33019060	Other extracted oleoresins obtained from extraction of natural	15%

	natural cellular raw plant materials, suitable for pharmaceutical purposes			cellular raw plant materials, suitable for pharmaceutical purposes	
33019080	Extracted oleoresins, of a kind used in the food industry, obtained from the extraction of paprika	15%	33019080	Extracted oleoresins, of a kind used in the food industry, obtained from the extraction of fruits of the genus capsicum	15%
33029010	Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases)	10%	33029010	Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases)	10%
33030010	Pastes and other intermediate products not put up for sale by retail	20%	33030010	Pastes and other intermediate products not put up for sale by retail	20%
33030090	Other	20%	33030090	Other	20%
33041010	Pastes and other intermediate products not put up for sale by retail	20%	33041010	Pastes and other intermediate products not put up for sale by retail	20%
33041020	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33041020	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33041090	Other	20%	33041090	Other	20%
33042010	Pastes and other intermediate products not put up for sale by retail	20%	33042010	Pastes and other intermediate products not put up for sale by retail	20%
33042090	Other	20%	33042090	Other	20%
33043010	Pastes and other intermediate products not put up for sale by retail	20%	33043010	Pastes and other intermediate products not put up for sale by retail	20%
33043090	Other	20%	33043090	Other	20%

33049110	Pastes and other intermediate products not put up for sale by retail	20%	33049110	Pastes and other intermediate products not put up for sale by retail	20%
33049120	Baby powders	20%	33049120	Baby powders	20%
33049130	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33049130	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33049190	Other	20%	33049190	Other	20%
33049910	Pastes and other intermediate products not put up for sale by retail	20%	33049910	Pastes and other intermediate products not put up for sale by retail	20%
33049920	Barrier cream in packagings of 5 kg or more	20%	33049920	Barrier cream in packagings of 5 kg or more	20%
33049930	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%	33049930	Preparations having a Sun Protection Factor (SPF) of 15 or more	20%
33049990	Other	20%	33049990	Other	20%
33051000	Shampoos	20%	33051000	Shampoos	20%
33052000	Preparations for permanent waving or straightening	20%			
33052000	Preparations for permanent waving or straightening		33052010	In aerosol containers	20%
33052000	Preparations for permanent waving or straightening		33052090	Other	20%
33053000	Hair lacquers	20%			
33053000	Hair lacquers		33053010	In aerosol containers	20%
33053000	Hair lacquers		33053090	Other	20%
33059000	Other	20%	33059000	Other	20%
33061000	Dentifrices	10%	33061000	Dentifrices	10%
33062090	Other	15%	33062090	Other	15%
33069000	Other	10%	33069000	Other	10%
33071010	Styptic pencils	15%	33071010	Styptic pencils	15%

33071090	Other		33071020	<P>In aerosol containers</P>	20%
33071090	Other	20%	33071090	Other	20%
33072000	Personal deodorants and anti-perspirants	20%			
33072000	Personal deodorants and anti-perspirants		33072010	In aerosol containers	20%
33072000	Personal deodorants and anti-perspirants		33072090	Other	20%
33073000	Perfumed bath salts and other bath preparations	20%	33073000	Perfumed bath salts and other bath preparations	20%
33074900	Other	10%			
33074900	Other		33074910	In aerosol containers	10%
33074900	Other		33074990	Other	10%
33079090	Other	20%	33079090	Other	20%
34011100	For toilet use (including medicated products)	20%	34011100	For toilet use (including medicated products)	20%
34011900	Other	20%	34011900	Other	20%
34012000	Soap in other forms	20%	34012000	Soap in other forms	20%
34013000	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	20%	34013000	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	20%
34021120	In immediate packings of a content exceeding 10 kg	15%	34021120	In immediate packings of a content exceeding 10 kg	15%
34021200	Cationic	20%	34021200	Cationic	20%
34021900	Other	20%	34021900	Other	20%
34022000	Preparations put up for retail sale	20%	34022000	Preparations put up for retail sale	20%
34029000	Other	20%	34029000	Other	20%

34042000	Of poly(oxyethylene) (polyethylene glycol)	15%	34042000	Of poly(oxyethylene) (polyethylene glycol)	15%
34049090	Other	15%	34049090	Other	15%
34051000	Polishes, creams and similar preparations for footwear or leather	15%			
34051000	Polishes, creams and similar preparations for footwear or leather		34051010	In aerosol containers	15%
34051000	Polishes, creams and similar preparations for footwear or leather		34051090	Other	15%
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15%			
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		34052010	In aerosol containers	15%
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		34052090	Other	15%
34053000	Polishes and similar preparations for coachwork (excluding metal polishes)	15%	34053000	Polishes and similar preparations for coachwork (excluding metal polishes)	15%
34054000	Scouring pastes and powders and other scouring preparations	15%	34054000	Scouring pastes and powders and other scouring preparations	15%

34059090	Other	15%	34059090	Other	15%
34060000	Candles, tapers and the like	20%	34060000	Candles, tapers and the like	20%
34070000	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)	10%	34070000	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)	10%
35021100	Dried	5%	35021100	Dried	5%
35021910	Liquid	20%	35021910	Liquid	20%
35021990	Other	5%	35021990	Other	5%
35030010	Gelatin, in immediate packings of a content not exceeding 10 kg	17%	35030010	Gelatin, in immediate packings of a content not exceeding 10 kg	17%
35030030	Gelatin derivatives	8,5%	35030030	Gelatin derivatives	8,5%
36010000	Propellent powders	10%	36010000	Propellent powders	10%
36050000	Matches (excluding pyrotechnic articles of heading 36.04)	15%	36050000	Matches (excluding pyrotechnic articles of heading 36.04)	15%
37011090	Other	15%	37011090	Other	15%
37013060	Other, orthochromatic	15%	37013060	Other, orthochromatic	15%
37019945	Offset duplicating masters and lithographic plates, of aluminium	15%	37019945	Offset duplicating masters and lithographic plates, of aluminium	15%
37019970	Other, orthochromatic	15%	37019970	Other, orthochromatic	15%

37023210	Orthochromatic film	15%	37023210	Orthochromatic film	15%
37023910	Orthochromatic film	15%	37023910	Orthochromatic film	15%
37024290	Other	15%	37024290	Other	15%
37024310	Orthochromatic film	15%	37024310	Orthochromatic film	15%
37024410	Orthochromatic film	15%	37024410	Orthochromatic film	15%
37029610	Orthochromatic film	15%	37029610	Orthochromatic film	15%
37029710	Orthochromatic film	15%	37029710	Orthochromatic film	15%
37029810	Orthochromatic film	15%	37029810	Orthochromatic film	15%
37031090	Other	10%	37031090	Other	10%
37032000	Other, for colour photography (polychrome)	10%	37032000	Other, for colour photography (polychrome)	10%
37039000	Other	10%	37039000	Other	10%
37040090	Other	10%	37040090	Other	10%
37051000	For offset reproduction		37050010	For offset reproduction	10%
37059090	Other		37050099	Other	10%
38085033	Other fungicides, in aerosol containers 		38085933	Other fungicides, in aerosol containers 	10%
38085035	Other fungicides, not in aerosol containers		38085935	Other fungicides, not in aerosol containers	10%
38085049	Disinfectants, in aerosol containers 		38085949	Disinfectants, in aerosol containers 	10%
38085051	Other, disinfectants in immediate packings of a content not exceeding 5 kg or in containers not holding more than 5 li 		38085951	Other, disinfectants in immediate packings of a content not exceeding 5 kg or in containers not holding more than 5 li 	10%
38085053	Trichlorocyanuric acid (TCIA) containing disinfectants, in aerosol containers		38085953	Trichlorocyanuric acid (TCIA) containing disinfectants, in aerosol containers	10%
38085055	Trichlorocyanuric acid (TCIA) containing disinfectants, not in aerosol containers		38085955	Trichlorocyanuric acid (TCIA) containing disinfectants, not in aerosol containers	10%

38085059	Other disinfectants with a coal tar derivative as active ingredient, in aerosol containers		38085959	Other disinfectants with a coal tar derivative as active ingredient, in aerosol containers	10%
38085061	Other disinfectants with a coal tar derivative as active ingredient, not in aerosol containers 		38085961	Other disinfectants with a coal tar derivative as active ingredient, not in aerosol containers 	10%
38089290	Other	10%			
38089290	Other		38089291	In aerosol containers	10%
38089290	Other		38089299	Other	10%
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre	10%			
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre		38089411	In aerosol containers	10%
38089410	In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 litre		38089419	Other	10%
38089430	Trichlorocyanuric acid (TCIA) containing disinfectants	10%			
38089430	Trichlorocyanuric acid (TCIA) containing disinfectants		38089431	In aerosol containers	10%
38089430	Trichlorocyanuric acid (TCIA) containing disinfectants		38089439	Other	10%
38123090	Other	10%			
38123090	Other		38123190	Other	10%
38123090	Other		38123990	Other	10%

38231900	Other	10%	38231900	Other	10%
38237000	Industrial fatty alcohols	10%	38237000	Industrial fatty alcohols	10%
38247105	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%	38247105	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%
38247190	Other		38247111	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	10%
38247190	Other		38247180	Other, containing dichlorodifluoromethane or trichlorofluoromethane	10%
38247190	Other		38247285	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38247190	Other		38247385	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38247405	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%	38247405	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10%

38247490	Other		38247480	Other, containing dichlorodifluoromethane or trichlorofluoromethane	10%
38247790	Other		38247785	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38247990	Other		38247985	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	10%
38249011	In aerosol containers		38249911	In aerosol containers	0,183c/li
38249019	Other		38249919	Other	0,183c/li
38249021	In aerosol containers		38249921	In aerosol containers	10%
38249029	Other		38249929	Other	10%
38249031	In aerosol containers		38249931	In aerosol containers	10%
38249039	Other		38249939	Other	10%
38249071	In aerosol containers		38249971	In aerosol containers	10%
38249079	Other		38249979	Other	10%
38260010	Biodiesel as defined in Additional Note 1(a) to Chapter 38	0,183c/li	38260010	Biodiesel as defined in Additional Note 1(a) to Chapter 38	0,183c/li
38260090	Other	0,183c/li	38260090	Other	0,183c/li
39019090	Other	10%	39019090	Other	10%
39042100	Non-plasticised	10%	39042100	Non-plasticised	10%
39042200	Plasticised	10%	39042200	Plasticised	10%
39044000	Other vinyl chloride copolymers	10%	39044000	Other vinyl chloride copolymers	10%
39051200	In aqueous dispersion	10%	39051200	In aqueous dispersion	10%
39069090	Other		39069030	Liquids and pastes consisting of 50% or more of hydroxyl acrylic resin	15%

39069090	Other		39069040	Liquids and pastes consisting of 50% or more of thermoplastic acrylic resin	15%
39075000	Alkyd resins	10%	39075000	Alkyd resins	15%
39076090	Other	10%			
39076090	Other		39076110	Liquids and pastes	15%
39076090	Other		39076190	Other	15%
39076090	Other		39076910	Liquids and pastes	15%
39076090	Other		39076990	Other	15%
39079100	Unsaturated	10%	39079100	Unsaturated	10%
39095000	Polyurethanes		39095010	Prepolymers with an NCO percentage of less than 20 per cent by mass	10%
39123100	Carboxymethylcellulose and its salts	10%	39123100	Carboxymethylcellulose and its salts	10%
39151000	Of polymers of ethylene	15%			
39151000	Of polymers of ethylene		39151010	<P>Polyethylene having a specific gravity of less than 0,94</P>	15%
39151000	Of polymers of ethylene		39151090	Polyethylene having a specific gravity of 0,94 or more	15%
39152000	Of polymers of styrene	15%	39152000	Of polymers of styrene	15%
39153000	Of polymers of vinyl chloride	15%	39153000	Of polymers of vinyl chloride	15%
39159040	Of carboxymethylcellulose	10%	39159040	Of carboxymethylcellulose	10%
39161000	Of polymers of ethylene	10%	39161000	Of polymers of ethylene	10%
39162090	Other	18%	39162090	Other	18%
39169090	Other	15%	39169090	Other	15%
39171090	Other	10%	39171090	Other	10%
39172190	Other	15%	39172190	Other	15%
39172200	Of polymers of propylene	15%	39172200	Of polymers of propylene	15%
39172300	Of polymers of vinyl chloride	15%	39172300	Of polymers of vinyl chloride	15%

39172930	Of polymers of styrene, seamless, without fittings	15%	39172930	Of polymers of styrene, seamless, without fittings	15%
39172940	Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39172940	Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39172950	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39172950	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%
39172960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%	39172960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%
39172985	Other, seamless, without fittings	10%	39172985	Other, seamless, without fittings	10%
39172990	Other	15%	39172990	Other	15%
39173120	Of polymers of ethylene, seamless, without fittings	15%	39173120	Of polymers of ethylene, seamless, without fittings	15%
39173130	Of polymers of styrene, seamless without fittings	15%	39173130	Of polymers of styrene, seamless without fittings	15%
39173140	Of polymers of vinyl chloride, seamless, without fittings	15%	39173140	Of polymers of vinyl chloride, seamless, without fittings	15%
39173150	Of polymers of propylene, seamless, without fittings	15%	39173150	Of polymers of propylene, seamless, without fittings	15%
39173160	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39173160	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39173175	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39173175	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%

39173180	Of other polymerisation or copolymerisation products, seamless, without fittings	15%	39173180	Of other polymerisation or copolymerisation products, seamless, without fittings	15%
39173185	Other, seamless, without fittings	10%	39173185	Other, seamless, without fittings	10%
39173190	Other	15%	39173190	Other	15%
39173205	Artificial guts (sausage casings) seamed or with closed ends, printed	10%	39173205	Artificial guts (sausage casings) seamed or with closed ends, printed	10%
39173220	Other, of polymers of ethylene, seamless	15%	39173220	Other, of polymers of ethylene, seamless	15%
39173230	Of polymers of styrene, seamless	15%	39173230	Of polymers of styrene, seamless	15%
39173240	Of polymers of vinyl chloride, seamless	15%	39173240	Of polymers of vinyl chloride, seamless	15%
39173250	Of polymers of propylene, seamless	15%	39173250	Of polymers of propylene, seamless	15%
39173260	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	15%	39173260	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	15%
39173275	Of other condensation, polycondensation or polyaddition products, seamless	15%	39173275	Of other condensation, polycondensation or polyaddition products, seamless	15%
39173280	Of other polymerisation or copolymerisation products, seamless	15%	39173280	Of other polymerisation or copolymerisation products, seamless	15%
39173285	Other, seamless	10%	39173285	Other, seamless	10%
39173290	Other	15%	39173290	Other	15%

39173300	Other, not reinforced or otherwise combined with other materials, with fittings	15%	39173300	Other, not reinforced or otherwise combined with other materials, with fittings	15%
39173920	Of polymers of ethylene, seamless, without fittings	15%	39173920	Of polymers of ethylene, seamless, without fittings	15%
39173925	Of polymers of styrene, seamless, without fittings	15%	39173925	Of polymers of styrene, seamless, without fittings	15%
39173930	Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	15%	39173930	Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	15%
39173940	Of polymers of propylene, seamless, without fittings	15%	39173940	Of polymers of propylene, seamless, without fittings	15%
39173945	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%	39173945	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	15%
39173955	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%	39173955	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	15%
39173960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%	39173960	Of other polymerisation or copolymerisation products, seamless, without fittings	15%
39173965	Other, seamless, without fittings	10%	39173965	Other, seamless, without fittings	10%
39173990	Other	15%	39173990	Other	15%
39174000	Fittings	15%	39174000	Fittings	15%
39181000	Of polymers of vinyl chloride	10%	39181000	Of polymers of vinyl chloride	10%

39189040	Of other condensation, polycondensation or polyaddition products	10%	39189040	Of other condensation, polycondensation or polyaddition products	10%
39189090	Other	10%	39189090	Other	10%
39191003	Of polyethylene terephthalates		39191002	Of polyethylene terephthalates, photoluminescent	10%
39191003	Of polyethylene terephthalates	10%			
39191003	Of polyethylene terephthalates		39191004	Other, of polyethylene terephthalates	10%
39191007	Of other condensation, polycondensation or polyaddition products	10%	39191007	Of other condensation, polycondensation or polyaddition products	10%
39191010	Of polymers of ethylene	10%	39191010	Of polymers of ethylene	10%
39191013	Of polymers of styrene	10%	39191013	Of polymers of styrene	10%
39191030	Of polymers of vinyl chloride	10%	39191030	Of polymers of vinyl chloride	10%
39191037	Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%	39191037	Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%
39191040	Of acrylic polymers		39191038	Of acrylic polymers, photoluminescent	10%
39191040	Of acrylic polymers	10%	39191040	Other, of acrylic polymers	10%
39191041	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1 300 c/m ²	free	39191041	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1 300c/m ²	20%

39191043	Of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 150 mm	10%	39191043	Other, of biaxially orientated polymers of propylene (excluding that which is self-adhesive on both sides)	20%
39191050	Other, of polymers of propylene	10%	39191050	Other, of polymers of propylene	10%
39191053	Of other polymerisation or copolymerisation products	10%	39191053	Of other polymerisation or copolymerisation products	10%
39191055	Of regenerated cellulose film	10%	39191055	Of regenerated cellulose film	10%
39191060	Of hardened proteins	10%	39191060	Of hardened proteins	10%
39191065	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39191065	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39191090	Other	10%	39191090	Other	10%
39199007	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	10%	39199007	Of other condensation, polycondensation or polyaddition products, seamless, without fittings	10%
39199010	Of polymers of ethylene	10%	39199010	Of polymers of ethylene	10%
39199013	Of polymers of styrene	10%	39199013	Of polymers of styrene	10%
39199030	Of other polymers of vinyl chloride	10%	39199030	Of other polymers of vinyl chloride	10%
39199035	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%	39199035	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	10%
39199037	Of other acrylic polymers	10%			
39199037	Of other acrylic polymers		39199038	Of other acrylic polymers, photoluminescent	10%

39199037	Of other acrylic polymers		39199039	Other, of other acrylic polymers	10%
39199040	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides)	10%	39199040	Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides)	10%
39199045	Other, of polymers of propylene	10%	39199045	Other, of polymers of propylene	10%
39199047	Of other polymerisation or copolymerisation products	10%	39199047	Of other polymerisation or copolymerisation products	10%
39199050	Of regenerated cellulose film	10%	39199050	Of regenerated cellulose film	10%
39199055	Of hardened proteins	10%	39199055	Of hardened proteins	10%
39199090	Other	10%	39199090	Other	10%
39201000	Of polymers of ethylene	10%			
39201000	Of polymers of ethylene		39201010	Printed	10%
39201000	Of polymers of ethylene		39201090	Other	10%
39202090	Other		39202025	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, printed, not metallised	10%
39202090	Other		39202030	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, not metallised	10%
39202090	Other		39202035	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional	10%

				Note 2 to Chapter 39, printed, metallised	
39202090	Other		39202040	Biaxially oriented with a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable as defined in Additional Note 2 to Chapter 39, unprinted, metallised	10%
39202090	Other	10%			
39202090	Other		39202091	Printed and metallised	10%
39202090	Other		39202093	Unprinted and metallised	10%
39202090	Other		39202099	Other	10%
39203000	Of polymers of styrene	10%	39203000	Of polymers of styrene	10%
39204300	Containing by mass not less than 6 per cent of plasticisers	10%	39204300	Containing by mass not less than 6 per cent of plasticisers	10%
39204900	Other	10%	39204900	Other	10%
39205100	Of poly(methyl methacrylate)	10%	39205100	Of poly(methyl methacrylate)	10%
39205900	Other	10%	39205900	Other	10%
39206100	Of polycarbonates	10%	39206100	Of polycarbonates	10%
39206210	Of a thickness exceeding 0,18 mm but not exceeding 6 mm	15%			
39206290	Other		39206211	Of a width exceeding 6 mm but not exceeding 35 mm	10%
39206290	Other		39206219	Other	10%
39206300	Of unsaturated polyesters	10%	39206300	Of unsaturated polyesters	10%
39206900	Of other polyesters	10%	39206900	Of other polyesters	10%
39207300	Of cellulose acetate	10%	39207300	Of cellulose acetate	10%
39207990	Other	10%	39207990	Other	10%
39209200	Of polyamides	10%	39209200	Of polyamides	10%
39209300	Of amino-resins	10%	39209300	Of amino-resins	10%

39209400	Of phenolic resins	10%	39209400	Of phenolic resins	10%
39209910	Of other condensation, polycondensation or polyaddition products	10%	39209910	Of other condensation, polycondensation or polyaddition products	10%
39209920	Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	10%	39209920	Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	10%
39209925	Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	10%	39209925	Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	20%
39209930	Of other polymerisation or copolymerisation products	10%	39209930	Of other polymerisation or copolymerisation products	10%
39209940	Of hardened proteins	10%	39209940	Of hardened proteins	10%
39209960	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39209960	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39209990	Other	10%	39209990	Other	10%
39211100	Of polymers of styrene	10%	39211100	Of polymers of styrene	10%
39211200	Of polymers of vinyl chloride	10%	39211200	Of polymers of vinyl chloride	10%
39211300	Of polyurethanes	10%	39211300	Of polyurethanes	10%
39211400	Of regenerated cellulose	10%	39211400	Of regenerated cellulose	10%
39211930	Of other condensation, polycondensation and poly-addition products	10%	39211930	Of other condensation, polycondensation and poly-addition products	10%
39211940	Of polymers of ethylene	10%	39211940	Of polymers of ethylene	10%
39211950	Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	10%	39211950	Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	10%
39211955	Of acrylic polymers	10%	39211955	Of acrylic polymers	10%

39211960	Of other polymerisation or copolymerisation products	10%	39211960	Of other polymerisation or copolymerisation products	10%
39211970	Of hardened proteins	10%	39211970	Of hardened proteins	10%
39211980	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%	39211980	Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	10%
39211990	Other	10%	39211990	Other	10%
39219005	Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting	10%			
39219005	Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting		39219009	Laminates of phenolic resins with a basis of textile fibre, thermosetting	10%
39219012	Other laminates of phenolic resin, thermosetting	10%	39219012	Other laminates of phenolic resin, thermosetting	10%
39219016	Textile fabrics embedded in or coated or covered on both sides with polyurethane	10%	39219016	Textile fabrics embedded in or coated or covered on both sides with polyurethane	10%
39219022	Of other condensation, polycondensation or polyaddition products	10%	39219022	Of other condensation, polycondensation or polyaddition products	10%
39219024	Textile fabrics embedded in or coated or covered on both sides with polymers of ethylene	10%	39219024	Textile fabrics embedded in or coated or covered on both sides with polymers of ethylene	10%
39219026	Other, of polymers of ethylene		39219025	Other, of polymers of ethylene, printed	10%
39219026	Other, of polymers of ethylene	10%			
39219026	Other, of polymers of ethylene		39219027	Other, of polymers of ethylene, unprinted	10%
39219028	Of polymers of styrene	10%	39219028	Of polymers of styrene	10%
39219047	Of polymers of vinyl chloride	10%	39219047	Of polymers of vinyl chloride	10%

39219052	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), of polymers of vinyl acetate or of polyvinyl alcohol	10%	39219052	Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), of polymers of vinyl acetate or of polyvinyl alcohol	10%
39219054	Of other acrylic polymers	10%	39219054	Of other acrylic polymers	10%
39219063	Of polymers of propylene	10%	39219063	Of polymers of propylene	10%
39219064	Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	10%	39219064	Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	10%
39219066	Of other polymerisation or copolymerisation products	10%	39219066	Of other polymerisation or copolymerisation products	10%
39219072	Of hardened proteins	10%	39219072	Of hardened proteins	10%
39219090	Other	10%	39219090	Other	10%
39221000	Baths, shower-baths, sinks and wash-basins	20%	39221000	Baths, shower-baths, sinks and wash-basins	30%
39222000	Lavatory seats and covers	20%	39222000	Lavatory seats and covers	20%
39229090	Other	20%	39229090	Other	20%
39231000	Boxes, cases, crates and similar articles	15%	39231000	Boxes, cases, crates and similar articles	15%
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a	15%			

	mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag				
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag		39232107	Carrier bags, with a thickness of 24 microns or more	15%
39232105	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag		39232117	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	15%
39232120	Bags, of low-density polyethylene, of a size not exceeding 15 cm x 23 cm, with no opening and having one	15%			

	perforated edge incorporating a plastic covered wire seal				
39232190	Other	15%	39232190	Other	15%
39232190	Other		39232940	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	15%
39232190	Other		39232950	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	15%
39232990	Other	15%	39232990	Other	15%
39233000	Carboys, bottles, flasks and similar articles	15%	39233000	Carboys, bottles, flasks and similar articles	15%
39234090	Other	15%	39234090	Other	15%
39235090	Other	15%	39235090	Other	15%
39239020	Capsules and tubular neckbands, for bottles and similar containers	5%	39239020	Capsules and tubular neckbands, for bottles and similar containers	5%
39239090	Other	15%	39239090	Other	15%
39241000	Tableware and kitchenware	20%	39241000	Tableware and kitchenware	20%
39249000	Other	20%	39249000	Other	20%
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 li	20%	39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 li	20%
39252000	Doors, windows and their frames and thresholds for doors	20%			

39252000	Doors, windows and their frames and thresholds for doors		39252010	Windows and their frames	20%
39252000	Doors, windows and their frames and thresholds for doors		39252090	Other	20%
39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%	39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%
39259000	Other	20%	39259000	Other	20%
39261000	Office or school supplies	20%	39261000	Office or school supplies	20%
39262090	Other	20%	39262090	Other	20%
39263000	Fittings for furniture, coachwork or the like	20%	39263000	Fittings for furniture, coachwork or the like	20%
39264000	Statuettes and other ornamental articles	20%	39264000	Statuettes and other ornamental articles	20%
39269003	Beads, not coated with pearl essence	15%	39269003	Beads, not coated with pearl essence	15%
39269020	Transmission belts	5%	39269020	Transmission belts	5%
39269025	Power transmission line equipment	5%	39269025	Power transmission line equipment	5%
39269090	Other	20%	39269090	Other	20%
40013015	Inter-mixtures (excluding crêpe soling sheets)	15%	40013015	Inter-mixtures (excluding crêpe soling sheets)	15%
40021190	Other	10%	40021190	Other	10%
40021990	Other	10%	40021990	Other	10%
40022030	Other latex	10%	40022030	Other latex	10%
40022090	Other	10%	40022090	Other	10%
40023130	Latex (excluding pre-vulcanised latex)	10%	40023130	Latex (excluding pre-vulcanised latex)	10%
40023930	Latex (excluding pre-vulcanised latex)	10%	40023930	Latex (excluding pre-vulcanised latex)	10%

40024190	Other	10%	40024190	Other	10%
40025190	Other	10%	40025190	Other	10%
40027030	Latex (excluding pre-vulcanised latex)	10%	40027030	Latex (excluding pre-vulcanised latex)	10%
40028000	Mixtures of any product of heading 40.01 with any product of this heading	10%	40028000	Mixtures of any product of heading 40.01 with any product of this heading	10%
40029190	Other	10%	40029190	Other	10%
40051000	Compounded with carbon black or silica	10%	40051000	Compounded with carbon black or silica	10%
40052000	Solutions; dispersions (excluding those of subheading 4005.10)	10%	40052000	Solutions; dispersions (excluding those of subheading 4005.10)	10%
40059190	Other	10%	40059190	Other	10%
40059910	Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber	10%	40059910	Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber	10%
40059920	Natural rubber and gutta-percha	10%	40059920	Natural rubber and gutta-percha	10%
40059930	Styrene-butadiene rubber (SBR)	10%	40059930	Styrene-butadiene rubber (SBR)	10%
40059940	Butadiene rubber (BR)	10%	40059940	Butadiene rubber (BR)	10%
40061000	"Camel-back" strips for retreading rubber tyres	10%	40061000	"Camel-back" strips for retreading rubber tyres	10%
40069000	Other	10%	40069000	Other	10%
40070000	Vulcanised rubber thread and cord	10%	40070000	Vulcanised rubber thread and cord	10%
40081190	Other	15%	40081190	Other	15%
40082190	Other	15%	40082190	Other	15%
40082900	Other	15%	40082900	Other	15%

40091100	Without fittings	15%	40091100	Without fittings	15%
40091200	With fittings	15%	40091200	With fittings	15%
40092190	Other	15%	40092190	Other	15%
40092200	With fittings	15%	40092200	With fittings	15%
40093100	Without fittings	15%	40093100	Without fittings	15%
40093200	With fittings	15%	40093200	With fittings	15%
40094100	Without fittings	15%	40094100	Without fittings	15%
40094200	With fittings	15%	40094200	With fittings	15%
40101100	Reinforced only with metal	15%	40101100	Reinforced only with metal	15%
40101200	Reinforced only with textile materials	15%	40101200	Reinforced only with textile materials	15%
40101900	Other	15%	40101900	Other	15%
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%
40103200	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	40103200	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%	40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15%
40103400	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside circumference	15%	40103400	Endless transmission belts of trapezoidal cross-section (V-belts) (excluding V-ribbed), of an outside	15%

	exceeding 180 cm but not exceeding 240 cm			circumference exceeding 180 cm but not exceeding 240 cm	
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	15%	40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	15%
40103900	Other	15%	40103900	Other	15%
40111000	Of a kind used on motor cars (including station wagons and racing cars)	30%			
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111001	Having a rim size not exceeding 33 cm (13 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111003	Having a rim size of 35 cm (14 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111005	Having a rim size of 38 cm (15 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111007	Having a rim size of 41 cm (16 inches)	30%
40111000	Of a kind used on motor cars (including station wagons and racing cars)		40111009	Having a rim size of 43 cm (17 inches) or more	30%
40112015	With a load index not exceeding 121	25%			
40112015	With a load index not exceeding 121		40112016	Having a rim size not exceeding 35 cm (14 inches)	25%
40112015	With a load index not exceeding 121		40112018	Having a rim size of 38 cm (15 inches) or more	25%

40112015	With a load index not exceeding 121		40112022	Having a rim size not exceeding 44 cm (17.5 inches)	25%
40112015	With a load index not exceeding 121		40112024	Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches)	25%
40112025	With a load index exceeding 121	25%			
40112025	With a load index exceeding 121		40112026	Having a rim size exceeding 51 cm (20 inches)	25%
40116110	Having a rim size of less than 91 cm		40117010	Having a rim size of less than 91 cm	20%
40116310	Having a rim size of less than 91 cm		40118010	Having a rim size of less than 91 cm	20%
40116910	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)		40119010	Having a rim size of less than 91 cm (excluding those for use on wheelchairs)	20%
40121100	Of a kind used on motor cars (including station wagons and racing cars)	43%	40121100	Of a kind used on motor cars (including station wagons and racing cars)	43%
40121200	Of a kind used on buses or lorries	36%	40121200	Of a kind used on buses or lorries	36%
40121900	Other	43%	40121900	Other	43%
40129000	Other	25%	40129000	Other	25%
40149090	Other	20%	40149090	Other	20%
40151100	Surgical	20%	40151100	Surgical	20%
40151910	Specially designed for outdoor sports or games (excluding that for diving activities)	10%	40151910	Specially designed for outdoor sports or games (excluding that for diving activities)	10%
40151990	Other	20%	40151990	Other	20%
40159000	Other	20%	40159000	Other	20%
40161090	Other	15%	40161090	Other	15%
40169100	Floor coverings and mats	15%	40169100	Floor coverings and mats	15%

40169200	Erasers	15%	40169200	Erasers	15%
40169390	Other	15%	40169390	Other	15%
40169400	Boat or dock fenders, whether or not inflatable	15%	40169400	Boat or dock fenders, whether or not inflatable	15%
40169590	Other	15%	40169590	Other	15%
40169920	Other parts for use with motor vehicles	20%	40169920	Other parts for use with motor vehicles	20%
40169940	Plugs for baths, sinks and washbasins	20%	40169940	Plugs for baths, sinks and washbasins	20%
40169950	Castrating rings	20%	40169950	Castrating rings	20%
40169990	Other	15%	40169990	Other	15%
41012010	Of bovine animals of a unit surface area exceeding 2,15 m ² which have undergone a tanning process (including a pre-tanning process) which is reversible	10%	41012010	Of bovine animals of a unit surface area exceeding 2,15 m ² which have undergone a tanning process (including a pre-tanning process) which is reversible	10%
41015010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41015010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41019010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41019010	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41022110	Which have undergone a tanning process (including a pretanning process) which is reversible	10%	41022110	Which have undergone a tanning process (including a pretanning process) which is reversible	10%
41022910	Which have undergone a tanning process (including a	10%	41022910	Which have undergone a tanning process (including a pretanning process) which is reversible	10%

	pretanning process) which is reversible				
41041190	Other	10%	41041190	Other	10%
41041990	Other	10%	41041990	Other	10%
41044190	Other	10%	41044190	Other	10%
41044990	Other	10%	41044990	Other	10%
41051000	In the wet state (including wet-blue)	10%	41051000	In the wet state (including wet-blue)	10%
41053000	In the dry state (crust)	10%	41053000	In the dry state (crust)	10%
41071190	Other	10%	41071190	Other	10%
41071290	Other	10%	41071290	Other	10%
41071990	Other	10%	41071990	Other	10%
41079100	Full grains, unsplit	10%	41079100	Full grains, unsplit	10%
41079200	Grain splits	10%	41079200	Grain splits	10%
41079900	Other	10%	41079900	Other	10%
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split (excluding leather of heading 41.14)	10%	41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split (excluding leather of heading 41.14)	10%
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	30%	42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	30%
42021100	With outer surface of leather or of composition leather	30%	42021100	With outer surface of leather or of composition leather	30%
42021200	With outer surface of plastics or of textile materials	30%	42021200	With outer surface of plastics or of textile materials	30%
42021900	Other	30%	42021900	Other	30%

42022110	Of ostrich leather	30%	42022110	Of ostrich leather	30%
42022190	Other	30%	42022190	Other	30%
42022200	With outer surface of plastic sheeting or of textile materials	30%	42022200	With outer surface of of sheeting of plastics or of textile materials	30%
42022900	Other	30%	42022900	Other	30%
42023110	Of ostrich leather	30%	42023110	Of ostrich leather	30%
42023190	Other	30%	42023190	Other	30%
42023200	With outer surface of plastic sheeting or of textile materials	30%	42023200	With outer surface of sheeting of plastics or of textile materials	30%
42023900	Other	30%	42023900	Other	30%
42029100	With outer surface of leather or of composition leather	30%	42029100	With outer surface of leather or of composition leather	30%
42029200	With outer surface of plastic sheeting or of textile materials	30%	42029200	With outer surface of of sheeting of plastics or of textile materials	30%
42029900	Other	30%	42029900	Other	30%
42031010	Of ostrich leather	30%	42031010	Of ostrich leather	30%
42031090	Other	30%	42031090	Other	30%
42032100	Specially designed for use in sports	10%	42032100	Specially designed for use in sports	10%
42032900	Other	20%	42032900	Other	20%
42033010	Of ostrich leather	30%	42033010	Of ostrich leather	30%
42033090	Other	30%	42033090	Other	30%
42034000	Other clothing accessories	30%	42034000	Other clothing accessories	30%
42050090	Other	15%	42050090	Other	15%
42060000	Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons	15%	42060000	Articles of gut (excluding silk-worm gut), of goldbeater's skin, of bladders or of tendons	15%
43021100	Of mink	15%	43021100	Of mink	15%
43021990	Other	15%	43021990	Other	15%

43022000	Heads, tails, paws and other pieces or cuttings, not assembled	15%	43022000	Heads, tails, paws and other pieces or cuttings, not assembled	15%
43023000	Whole skins and pieces or cuttings thereof, assembled	15%	43023000	Whole skins and pieces or cuttings thereof, assembled	15%
43031000	Articles of apparel and clothing accessories	30%	43031000	Articles of apparel and clothing accessories	30%
43039000	Other	30%	43039000	Other	30%
43040010	Articles of apparel and clothing accessories	30%	43040010	Articles of apparel and clothing accessories	30%
43040090	Other	30%	43040090	Other	30%
44081000	Coniferous	10%	44081000	Coniferous	10%
44083110	Sheets for veneering which are obtained by slicing laminated wood	10%	44083110	Sheets for veneering which are obtained by slicing laminated wood	10%
44083910	Sheets for veneering which are obtained by slicing laminated wood	10%	44083910	Sheets for veneering which are obtained by slicing laminated wood	10%
44089010	Sheet for veneering which are obtained by slicing laminated wood	10%	44089010	Sheets for veneering which are obtained by slicing laminated wood	10%
44092190	Other	10%	44092190	Other	10%
44092990	Other	10%	44092290	Other	10%
44101100	Particle board	15%			
44101100	Particle board		44101110	Agglomerated into board, but not further worked than sanded	15%
44101100	Particle board		44101121	With melamine	15%
44101100	Particle board		44101125	With other plastics	15%
44101100	Particle board		44101129	Other	15%
44101100	Particle board		44101190	Other	15%
44101200	Oriented strand board (OSB)	15%	44101200	Oriented strand board (OSB)	15%
44101900	Other	15%	44101900	Other	15%

44109000	Other	15%	44109000	Other	15%
44111200	Of a thickness not exceeding 5 mm	10%			
44111200	Of a thickness not exceeding 5 mm		44111210	Agglomerated into board, but not further worked than sanded	10%
44111200	Of a thickness not exceeding 5 mm		44111221	With melamine	10%
44111200	Of a thickness not exceeding 5 mm		44111225	With other plastics	10%
44111200	Of a thickness not exceeding 5 mm		44111229	Other	10%
44111200	Of a thickness not exceeding 5 mm		44111290	Other	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm	10%			
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111310	Agglomerated into board, but not further worked than sanded	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111321	With melamine	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111325	With other plastics	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111329	Other	10%
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm		44111390	Other	10%
44111400	Of a thickness exceeding 9 mm	10%			
44111400	Of a thickness exceeding 9 mm		44111410	Agglomerated into board, but not further worked than sanded	10%
44111400	Of a thickness exceeding 9 mm		44111421	With melamine	10%
44111400	Of a thickness exceeding 9 mm		44111425	With other plastics	10%
44111400	Of a thickness exceeding 9 mm		44111429	Other	10%
44111400	Of a thickness exceeding 9 mm		44111490	Other	10%

44119200	Of a density exceeding 0,8 g/cm ³	10%			
44119200	Of a density exceeding 0,8 g/cm ³		44119211	With melamine	10%
44119200	Of a density exceeding 0,8 g/cm ³		44119215	With other plastics	10%
44119200	Of a density exceeding 0,8 g/cm ³		44119219	Other	10%
44119200	Of a density exceeding 0,8 g/cm ³		44119299	Other	10%
44119300	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³	10%			
44119300	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³		44119311	With melamine	10%
44119300	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³		44119315	With other plastics	10%
44119300	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³		44119319	Other	10%
44119300	Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³		44119399	Other	10%
44119400	Of a density not exceeding 0,5 g/cm ³	10%			
44119400	Of a density not exceeding 0,5 g/cm ³		44119411	With melamine	10%
44119400	Of a density not exceeding 0,5 g/cm ³		44119415	With other plastics	10%
44119400	Of a density not exceeding 0,5 g/cm ³		44119419	Other	10%

44119400	Of a density not exceeding 0,5 g/cm ³		44119499	Other	10%
44121000	Of bamboo		44121000	Of bamboo	10%
44123100	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10%	44123100	With at least one outer ply of tropical wood	10%
44123200	Other, with at least one outer ply of non-coniferous wood	10%			
44123200	Other, with at least one outer ply of non-coniferous wood		44123300	Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.), or walnut (Juglans spp.)	10%
44123200	Other, with at least one outer ply of non-coniferous wood		44123400	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	10%
44123900	Other	10%	44123900	Other, with both outer plies of coniferous wood	10%
44129400	Blockboard, laminboard and battenboard	10%	44129400	Blockboard, laminboard and battenboard	10%
44129900	Other	10%	44129900	Other	10%

44130000	Densified wood, in blocks, plates, strips or profile shapes	10%	44130000	Densified wood, in blocks, plates, strips or profile shapes	10%
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10%	44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10%
44151000	Cases, boxes, crates, drums and similar packings; cable-drums	10%	44151000	Cases, boxes, crates, drums and similar packings; cable-drums	10%
44152010	Pallets, box pallets and other load boards	10%	44152010	Pallets, box pallets and other load boards	10%
44152020	Pallet collars	10%	44152020	Pallet collars	20%
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	10%	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	10%
44181000	Windows, French-windows and their frames	15%	44181000	Windows, French-windows and their frames	15%
44182000	Doors and their frames and thresholds	15%	44182000	Doors and their frames and thresholds	15%
44184000	Shuttering for concrete constructional work	15%	44184000	Shuttering for concrete constructional work	15%
44185000	Shingles and shakes	15%	44185000	Shingles and shakes	15%
44186000	Posts and beams	15%	44186000	Posts and beams	15%
44187290	Other	15%			
44187290	Other		44187590	Other	15%
44187990	Other	15%	44187990	Other	15%
44189000	Other	15%			
44189000	Other		44189100	Of bamboo	15%
44189000	Other		44189900	Other	15%
44190000	Tableware and kitchenware, of wood	30%			

44190000	Tableware and kitchenware, of wood		44191100	Bread boards, chopping boards and similar boards	30%
44190000	Tableware and kitchenware, of wood		44191200	Chopsticks	30%
44190000	Tableware and kitchenware, of wood		44191900	Other	30%
44190000	Tableware and kitchenware, of wood		44199000	Other	30%
44201000	Statuettes and other ornaments, of wood	30%	44201000	Statuettes and other ornaments, of wood	30%
44209000	Other	30%	44209000	Other	30%
44211000	Clothes hangers	30%	44211000	Clothes hangers	30%
44219090	Other	20%			
44219005	Clothes pegs		44219105	Clothes pegs	30%
44219090	Other		44219190	Other	20%
44219005	Clothes pegs		44219905	Clothes pegs	30%
44219090	Other		44219990	Other	20%
46012100	Of bamboo	20%	46012100	Of bamboo	20%
46012200	Of rattan	20%	46012200	Of rattan	20%
46012900	Other	20%	46012900	Other	20%
46019200	Of bamboo	20%	46019200	Of bamboo	20%
46019390	Other	20%	46019390	Other	20%
46019400	Of other vegetable materials	20%	46019400	Of other vegetable materials	20%
46019900	Other	20%	46019900	Other	20%
46021100	Of bamboo	20%	46021100	Of bamboo	20%
46021200	Of rattan	20%	46021200	Of rattan	20%
46021900	Other	20%	46021900	Other	20%
46029000	Other	20%	46029000	Other	20%
48022090	Other	15%	48022090	Other	15%
48024090	Other	15%	48024090	Other	15%
48025430	Other carbonising base paper	15%	48025430	Other carbonising base paper	15%

48025530	Other carbonising base paper	15%	48025530	Other carbonising base paper	15%
48025620	In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	free	48025620	In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5%
48025630	Other carbonising base paper	15%	48025630	Other carbonising base paper	15%
48025690	Other	free	48025690	Other	10%
48025730	Other carbonising base paper	15%	48025730	Other carbonising base paper	15%
48025830	Other carbonising base paper	15%	48025830	Other carbonising base paper	15%
48026130	Other carbonising base paper	15%	48026130	Other carbonising base paper	15%
48026230	Other carbonising base paper	15%	48026230	Other carbonising base paper	15%
48026930	Other carbonising base paper	15%	48026930	Other carbonising base paper	15%
48030000	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	5%	48030000	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	5%
48115990	Other		48115905	Combined with plastic film with a film thickness not exceeding 50 microns, printed	5%
48119090	Other		48119005	Combined with metal foil with a foil thickness not exceeding 15 microns, printed	5%
48171000	Envelopes	20%	48171000	Envelopes	20%

48172000	Letter cards, plain postcards and correspondence cards	20%	48172000	Letter cards, plain postcards and correspondence cards	20%
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%
48181000	Toilet paper	20%	48181000	Toilet paper	20%
48182000	Handkerchiefs, cleansing or facial tissues and towels	20%	48182000	Handkerchiefs, cleansing or facial tissues and towels	20%
48183000	Tablecloths and serviettes	20%	48183000	Tablecloths and serviettes	20%
48185000	Articles of apparel and clothing accessories	20%	48185000	Articles of apparel and clothing accessories	20%
48189000	Other	20%	48189000	Other	20%
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	10%	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	10%
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%
48193000	Sacks and bags, having a base of a width of 40 cm or more	10%	48193000	Sacks and bags, having a base of a width of 40 cm or more	10%
48194000	Other sacks and bags, including cones	10%	48194000	Other sacks and bags, including cones	10%
48195000	Other packing containers, including record sleeves	10%	48195000	Other packing containers, including record sleeves	10%
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%
48201000	Registers, account books, note books, order books, receipt	15%	48201000	Registers, account books, note books, order books, receipt books,	15%

	books, letter pads, memorandum pads, diaries and similar articles			letter pads, memorandum pads, diaries and similar articles	
48202000	Exercise books	15%	48202000	Exercise books	15%
48203000	Binders (excluding book covers), folders and file covers	15%	48203000	Binders (excluding book covers), folders and file covers	15%
48204000	Manifold business forms and interleaved carbon sets	15%	48204000	Manifold business forms and interleaved carbon sets	15%
48205000	Albums for samples or for collections	15%	48205000	Albums for samples or for collections	15%
48209000	Other	15%	48209000	Other	15%
48211000	Printed	15%	48211000	Printed	15%
48219000	Other	15%	48219000	Other	15%
48221010	Of a kind used with textile machinery, cone-shaped	10%	48221010	Of a kind used with textile machinery, cone-shaped	10%
48234000	Rolls, sheets and dials, printed for self-recording apparatus	15%	48234000	Rolls, sheets and dials, printed for self-recording apparatus	15%
48236100	Of bamboo	15%	48236100	Of bamboo	15%
48236900	Other	15%	48236900	Other	15%
48239003	Self-adhesive paper, in strips or in rolls	20%	48239003	Self-adhesive paper, in strips or in rolls	20%
48239090	Other	15%	48239090	Other	15%
49070090	Other	15%	49070090	Other	15%
49081010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%	49081010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%
49081090	Other	15%	49081090	Other	15%
49089010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%	49089010	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	5%
49089090	Other	15%	49089090	Other	15%

49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%	49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%
49100000	Calendars of any kind, printed, including calendar blocks	15%	49100000	Calendars of any kind, printed, including calendar blocks	15%
49111090	Other	15%	49111090	Other	15%
49119990	Other	15%	49119990	Other	15%
51013020	Bleached, dyed or otherwise processed	8,5%	51013020	Bleached, dyed or otherwise processed	8,5%
51022090	Other	8,5%	51022090	Other	8,5%
51071000	Containing 85 per cent or more by mass of wool	15%	51071000	Containing 85 per cent or more by mass of wool	15%
51072000	Containing less than 85 per cent by mass of wool	15%	51072000	Containing less than 85 per cent by mass of wool	15%
51091020	Single yarn of combed wool, measuring 2 000 dtex or more	15%	51091020	Single yarn of combed wool, measuring 2 000 dtex or more	15%
51091030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%	51091030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%
51091040	Other yarn of wool only	15%	51091040	Other yarn of wool only	15%
51091050	Other yarn of wool	15%	51091050	Other yarn of wool	15%
51099020	Single yarn of combed wool, measuring 2 000 dtex or more	15%	51099020	Single yarn of combed wool, measuring 2 000 dtex or more	15%
51099030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%	51099030	Single yarn of fine animal hair, measuring 2 000 dtex or more	15%
51099040	Other yarn of wool only	15%	51099040	Other yarn of wool only	15%
51099050	Other yarn of wool	15%	51099050	Other yarn of wool	15%

51111100	Of a mass not exceeding 300 g/m ²	22%	51111100	Of a mass not exceeding 300 g/m ²	22%
51111900	Other	22%	51111900	Other	22%
51112000	Other, mixed mainly or solely with man-made filaments	22%	51112000	Other, mixed mainly or solely with man-made filaments	22%
51113000	Other, mixed mainly or solely with man-made staple fibres	22%	51113000	Other, mixed mainly or solely with man-made staple fibres	22%
51119000	Other	22%	51119000	Other	22%
51121100	Of a mass not exceeding 200 g/m ²	22%	51121100	Of a mass not exceeding 200 g/m ²	22%
51121900	Other	22%	51121900	Other	22%
51122000	Other, mixed mainly or solely with man-made filaments	22%	51122000	Other, mixed mainly or solely with man-made filaments	22%
51123000	Other, mixed mainly or solely with man-made staple fibres	22%	51123000	Other, mixed mainly or solely with man-made staple fibres	22%
51129000	Other	22%	51129000	Other	22%
51130000	Woven fabrics of coarse animal hair or of horsehair	22%	51130000	Woven fabrics of coarse animal hair or of horsehair	22%
52010020	Ginned but not further processed	160c/kg	52010020	Ginned but not further processed	160c/kg
52010090	Other	15%	52010090	Other	15%
52030000	Cotton, carded or combed	15%	52030000	Cotton, carded or combed	15%
52041100	Containing 85 per cent or more by mass of cotton	15%	52041100	Containing 85 per cent or more by mass of cotton	15%
52041900	Other	15%	52041900	Other	15%
52042000	Put up for retail sale	15%	52042000	Put up for retail sale	15%
52051100	Measuring 714,29 dtex or more	15%	52051100	Measuring 714,29 dtex or more	15%
52051200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52051200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%

52051300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52051300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52051400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52051400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52051500	Measuring less than 125 dtex	15%	52051500	Measuring less than 125 dtex	15%
52052100	Measuring 714,29 dtex or more	15%	52052100	Measuring 714,29 dtex or more	15%
52052200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52052200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52052300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52052300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52052400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52052400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52052600	Measuring less than 125 dtex but not less than 106,38 dtex	15%	52052600	Measuring less than 125 dtex but not less than 106,38 dtex	15%
52052700	Measuring less than 106,38 dtex but not less than 83,33 dtex	15%	52052700	Measuring less than 106,38 dtex but not less than 83,33 dtex	15%
52052800	Measuring less than 83,33 dtex	15%	52052800	Measuring less than 83,33 dtex	15%
52053100	Measuring per single yarn 714,29 dtex or more	15%	52053100	Measuring per single yarn 714,29 dtex or more	15%
52053200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52053200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52053300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52053300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%

52053400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52053400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52053500	Measuring per single yarn less than 125 dtex	15%	52053500	Measuring per single yarn less than 125 dtex	15%
52054100	Measuring per single yarn 714,29 dtex or more	15%	52054100	Measuring per single yarn 714,29 dtex or more	15%
52054200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52054200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52054300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52054300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52054400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52054400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52054600	Measuring per single yarn less than 125 dtex but not less than 106,38 dtex	15%	52054600	Measuring per single yarn less than 125 dtex but not less than 106,38 dtex	15%
52054700	Measuring per single yarn less than 106,38 dtex but not less than 83,33 dtex	15%	52054700	Measuring per single yarn less than 106,38 dtex but not less than 83,33 dtex	15%
52054800	Measuring per single yarn less than 83,33 dtex	15%	52054800	Measuring per single yarn less than 83,33 dtex	15%
52061100	Measuring 714,29 dtex or more	15%	52061100	Measuring 714,29 dtex or more	15%
52061200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52061200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52061300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52061300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%

52061400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52061400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52061500	Measuring less than 125 dtex	15%	52061500	Measuring less than 125 dtex	15%
52062100	Measuring 714,29 dtex or more	15%	52062100	Measuring 714,29 dtex or more	15%
52062200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%	52062200	Measuring less than 714,29 dtex but not less than 232,56 dtex	15%
52062300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%	52062300	Measuring less than 232,56 dtex but not less than 192,31 dtex	15%
52062400	Measuring less than 192,31 dtex but not less than 125 dtex	15%	52062400	Measuring less than 192,31 dtex but not less than 125 dtex	15%
52062500	Measuring less than 125 dtex	15%	52062500	Measuring less than 125 dtex	15%
52063100	Measuring per single yarn 714,29 dtex or more	15%	52063100	Measuring per single yarn 714,29 dtex or more	15%
52063200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52063200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%
52063300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52063300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52063400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52063400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52063500	Measuring per single yarn less than 125 dtex	15%	52063500	Measuring per single yarn less than 125 dtex	15%
52064100	Measuring per single yarn 714,29 dtex or more	15%	52064100	Measuring per single yarn 714,29 dtex or more	15%
52064200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%	52064200	Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	15%

52064300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%	52064300	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	15%
52064400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%	52064400	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	15%
52064500	Measuring per single yarn less than 125 dtex	15%	52064500	Measuring per single yarn less than 125 dtex	15%
52071000	Containing 85 per cent or more by mass of cotton	15%	52071000	Containing 85 per cent or more by mass of cotton	15%
52079000	Other	15%	52079000	Other	15%
52081100	Plain weave, of a mass not exceeding 100 g/m ²	22%	52081100	Plain weave, of a mass not exceeding 100 g/m ²	22%
52081200	Plain weave, of a mass exceeding 100 g/m ²	22%	52081200	Plain weave, of a mass exceeding 100 g/m ²	22%
52081300	3-thread or 4-thread twill, including cross twill	22%	52081300	3-thread or 4-thread twill, including cross twill	22%
52081900	Other fabrics	22%	52081900	Other fabrics	22%
52082100	Plain weave, of a mass not exceeding 100 g/m ²	22%	52082100	Plain weave, of a mass not exceeding 100 g/m ²	22%
52082200	Plain weave, of a mass exceeding 100 g/m ²	22%	52082200	Plain weave, of a mass exceeding 100 g/m ²	22%
52082300	3-thread or 4-thread twill, including cross twill	22%	52082300	3-thread or 4-thread twill, including cross twill	22%
52082900	Other fabrics	22%	52082900	Other fabrics	22%
52083100	Plain weave, of a mass not exceeding 100 g/m ²	22%	52083100	Plain weave, of a mass not exceeding 100 g/m ²	22%
52083200	Plain weave, of a mass exceeding 100 g/m ²	22%	52083200	Plain weave, of a mass exceeding 100 g/m ²	22%
52083300	3-thread or 4-thread twill, including cross twill	22%	52083300	3-thread or 4-thread twill, including cross twill	22%
52083900	Other fabrics	22%	52083900	Other fabrics	22%

52084100	Plain weave, of a mass not exceeding 100 g/m ²	22%	52084100	Plain weave, of a mass not exceeding 100 g/m ²	22%
52084200	Plain weave, of a mass exceeding 100 g/m ²	22%	52084200	Plain weave, of a mass exceeding 100 g/m ²	22%
52084300	3-thread or 4-thread twill, including cross twill	22%	52084300	3-thread or 4-thread twill, including cross twill	22%
52084900	Other fabrics	22%	52084900	Other fabrics	22%
52085100	Plain weave, of a mass not exceeding 100 g/m ²	22%	52085100	Plain weave, of a mass not exceeding 100 g/m ²	22%
52085200	Plain weave, of a mass exceeding 100 g/m ²	22%	52085200	Plain weave, of a mass exceeding 100 g/m ²	22%
52085900	Other fabrics	22%	52085900	Other fabrics	22%
52091100	Plain weave	22%	52091100	Plain weave	22%
52091200	3-thread or 4-thread twill, including cross twill	22%	52091200	3-thread or 4-thread twill, including cross twill	22%
52091900	Other fabrics	22%	52091900	Other fabrics	22%
52092100	Plain weave	22%	52092100	Plain weave	22%
52092200	3-thread or 4-thread twill, including cross twill	22%	52092200	3-thread or 4-thread twill, including cross twill	22%
52092900	Other fabrics	22%	52092900	Other fabrics	22%
52093100	Plain weave	22%	52093100	Plain weave	22%
52093200	3-thread or 4-thread twill, including cross twill	22%	52093200	3-thread or 4-thread twill, including cross twill	22%
52093900	Other fabrics	22%	52093900	Other fabrics	22%
52094100	Plain weave	22%	52094100	Plain weave	22%
52094200	Denim	22%	52094200	Denim	22%
52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%	52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%
52094900	Other fabrics	22%	52094900	Other fabrics	22%
52095100	Plain weave	22%	52095100	Plain weave	22%

52095200	3-thread or 4-thread twill, including cross twill	22%	52095200	3-thread or 4-thread twill, including cross twill	22%
52095900	Other fabrics	22%	52095900	Other fabrics	22%
52101100	Plain weave	22%	52101100	Plain weave	22%
52101900	Other fabrics	22%	52101900	Other fabrics	22%
52102100	Plain weave	22%	52102100	Plain weave	22%
52102900	Other fabrics	22%	52102900	Other fabrics	22%
52103100	Plain weave	22%	52103100	Plain weave	22%
52103200	3-thread or 4-thread twill, including cross twill	22%	52103200	3-thread or 4-thread twill, including cross twill	22%
52103900	Other fabrics	22%	52103900	Other fabrics	22%
52104100	Plain weave	22%	52104100	Plain weave	22%
52104900	Other fabrics	22%	52104900	Other fabrics	22%
52105100	Plain weave	22%	52105100	Plain weave	22%
52105900	Other fabrics	22%	52105900	Other fabrics	22%
52111100	Plain weave	22%	52111100	Plain weave	22%
52111200	3-thread or 4-thread twill, including cross twill	22%	52111200	3-thread or 4-thread twill, including cross twill	22%
52111900	Other fabrics	22%	52111900	Other fabrics	22%
52112000	Bleached	22%	52112000	Bleached	22%
52113100	Plain weave	22%	52113100	Plain weave	22%
52113200	3-thread or 4-thread twill, including cross twill	22%	52113200	3-thread or 4-thread twill, including cross twill	22%
52113900	Other fabrics	22%	52113900	Other fabrics	22%
52114100	Plain weave	22%	52114100	Plain weave	22%
52114200	Denim	22%	52114200	Denim	22%
52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%	52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	22%
52114900	Other fabrics	22%	52114900	Other fabrics	22%
52115100	Plain weave	22%	52115100	Plain weave	22%

52115200	3-thread or 4-thread twill, including cross twill	22%	52115200	3-thread or 4-thread twill, including cross twill	22%
52115900	Other fabrics	22%	52115900	Other fabrics	22%
52121100	Unbleached	22%	52121100	Unbleached	22%
52121200	Bleached	22%	52121200	Bleached	22%
52121300	Dyed	22%	52121300	Dyed	22%
52121400	Of yarns of different colours	22%	52121400	Of yarns of different colours	22%
52121500	Printed	22%	52121500	Printed	22%
52122100	Unbleached	22%	52122100	Unbleached	22%
52122200	Bleached	22%	52122200	Bleached	22%
52122300	Dyed	22%	52122300	Dyed	22%
52122400	Of yarns of different colours	22%	52122400	Of yarns of different colours	22%
52122500	Printed	22%	52122500	Printed	22%
53091100	Unbleached or bleached	22%	53091100	Unbleached or bleached	22%
53091900	Other	22%	53091900	Other	22%
53092100	Unbleached or bleached	22%	53092100	Unbleached or bleached	22%
53092900	Other	22%	53092900	Other	22%
54011000	Of synthetic filaments	15%	54011000	Of synthetic filaments	15%
54012090	Other	15%	54012090	Other	15%
54023100	Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	15%	54023100	Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	15%
54023200	Of nylon or other polyamides, measuring per single yarn more than 500 dtex	15%	54023200	Of nylon or other polyamides, measuring per single yarn more than 500 dtex	15%
54023300	Of polyesters	15%	54023300	Of polyesters	15%
54023400	Of polypropylene	15%	54023400	Of polypropylene	15%
54023900	Other	15%	54023900	Other	15%
54024800	Other, of polypropylene	15%	54024800	Other, of polypropylene	15%

54033110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033310	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54033310	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54033910	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%	54033910	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%
54034110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54034110	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
54034210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%	54034210	Textured yarn exceeding 150 dtex but not exceeding 700 dtex	15%
5403.49.20	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	free	54034920	Textured yarn of cellulosic fibres exceeding 150 dtex but not exceeding 700 dtex	15%
54041100	Elastomeric	15%	54041100	Elastomeric	15%
54041200	Other, of polypropylene	15%	54041200	Other, of polypropylene	15%
54041900	Other	15%			
54041900	Other		54041910	Of poly(ethylene terephthalate) with a diameter exceeding 0,18 mm	15%
54041900	Other		54041990	Other	15%
54049000	Other	15%	54049000	Other	15%
54060010	Synthetic filament yarn	15%	54060010	Synthetic filament yarn	15%
54060020	Artificial filament yarn	5%	54060020	Artificial filament yarn	5%

54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	22%	54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	22%
54072000	Woven fabrics obtained from strip or the like	20%	54072000	Woven fabrics obtained from strip or the like	20%
54073000	Fabrics specified in Note 9 to Section XI	22%	54073000	Fabrics specified in Note 9 to Section XI	22%
54074100	Unbleached or bleached	22%	54074100	Unbleached or bleached	22%
54074200	Dyed	22%	54074200	Dyed	22%
54074300	Of yarns of different colours	22%	54074300	Of yarns of different colours	22%
54074400	Printed	22%	54074400	Printed	22%
54075100	Unbleached or bleached	22%	54075100	Unbleached or bleached	22%
54075200	Dyed	22%	54075200	Dyed	22%
54075300	Of yarns of different colours	22%	54075300	Of yarns of different colours	22%
54075400	Printed	22%	54075400	Printed	22%
54076100	Containing 85 per cent or more by mass of non-textured polyester filaments	22%	54076100	Containing 85 per cent or more by mass of non-textured polyester filaments	22%
54076900	Other	22%	54076900	Other	22%
54077100	Unbleached or bleached	22%	54077100	Unbleached or bleached	22%
54077200	Dyed	22%	54077200	Dyed	22%
54077300	Of yarns of different colours	22%	54077300	Of yarns of different colours	22%
54077400	Printed	22%	54077400	Printed	22%
54078100	Unbleached or bleached	22%	54078100	Unbleached or bleached	22%
54078200	Dyed	22%	54078200	Dyed	22%
54078300	Of yarns of different colours	22%	54078300	Of yarns of different colours	22%
54078400	Printed	22%	54078400	Printed	22%
54079100	Unbleached or bleached	22%	54079100	Unbleached or bleached	22%
54079200	Dyed	22%	54079200	Dyed	22%
54079300	Of yarns of different colours	22%	54079300	Of yarns of different colours	22%

54079400	Printed	22%	54079400	Printed	22%
54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	22%	54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	22%
54082100	Unbleached or bleached	22%	54082100	Unbleached or bleached	22%
54082200	Dyed	22%	54082200	Dyed	22%
54082300	Of yarns of different colours	22%	54082300	Of yarns of different colours	22%
54082400	Printed	22%	54082400	Printed	22%
54083100	Unbleached or bleached	22%	54083100	Unbleached or bleached	22%
54083200	Dyed	22%	54083200	Dyed	22%
54083300	Of yarns of different colours	22%	54083300	Of yarns of different colours	22%
54083400	Printed	22%	54083400	Printed	22%
55012000	Of polyesters	7,5%	55012000	Of polyesters	7,5%
55032000	Of polyesters	7,5%	55032000	Of polyesters	7,5%
55034000	Of polypropylene	7,5%	55034000	Of polypropylene	7,5%
55051030	Of polyester or polypropylene fibres	7,5%	55051030	Of polyester or polypropylene fibres	7,5%
55052000	Of artificial fibres	free	55062000	Of polyesters	7,5%
55061000	Of nylon or other polyamides	free	55081000	Of synthetic staple fibres	15%
55062000	Of polyesters	7,5%	55082000	Of artificial staple fibres	15%
55091100	Single yarn	15%	55091100	Single yarn	15%
55091200	Multiple (folded) or cabled yarn	15%	55091200	Multiple (folded) or cabled yarn	15%
55092100	Single yarn	15%	55092100	Single yarn	15%
55092200	Multiple (folded) or cabled yarn	15%	55092200	Multiple (folded) or cabled yarn	15%
55093100	Single yarn	15%	55093100	Single yarn	15%
55093200	Multiple (folded) or cabled yarn	15%	55093200	Multiple (folded) or cabled yarn	15%
55094100	Single yarn	15%	55094100	Single yarn	15%

55094200	Multiple (folded) or cabled yarn	15%	55094200	Multiple (folded) or cabled yarn	15%
55095100	Mixed mainly or solely with artificial staple fibres	15%	55095100	Mixed mainly or solely with artificial staple fibres	15%
55095200	Mixed mainly or solely with wool or fine animal hair	15%	55095200	Mixed mainly or solely with wool or fine animal hair	15%
55095300	Mixed mainly or solely with cotton	15%	55095300	Mixed mainly or solely with cotton	15%
55095900	Other	15%	55095900	Other	15%
55096100	Mixed mainly or solely with wool or fine animal hair	15%	55096100	Mixed mainly or solely with wool or fine animal hair	15%
55096200	Mixed mainly or solely with cotton	15%	55096200	Mixed mainly or solely with cotton	15%
55096900	Other	15%	55096900	Other	15%
55099100	Mixed mainly or solely with wool or fine animal hair	15%	55099100	Mixed mainly or solely with wool or fine animal hair	15%
55099200	Mixed mainly or solely with cotton	15%	55099200	Mixed mainly or solely with cotton	15%
55099900	Other	15%	55099900	Other	15%
55101100	Single yarn	15%	55101100	Single yarn	15%
55101200	Multiple (folded) or cabled yarn	15%	55101200	Multiple (folded) or cabled yarn	15%
55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	15%	55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	15%
55103000	Other yarn, mixed mainly or solely with cotton	15%	55103000	Other yarn, mixed mainly or solely with cotton	15%
55109000	Other yarn	15%	55109000	Other yarn	15%
55111000	Of synthetic staple fibres, containing 85 per cent or more by mass of such fibres	15%	55111000	Of synthetic staple fibres, containing 85 per cent or more by mass of such fibres	15%

55112000	Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres	15%	55112000	Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres	15%
55113000	Of artificial staple fibres	15%	55113000	Of artificial staple fibres	15%
55121100	Unbleached or bleached	22%	55121100	Unbleached or bleached	22%
55121900	Other	22%	55121900	Other	22%
55122100	Unbleached or bleached	22%	55122100	Unbleached or bleached	22%
55122900	Other	22%	55122900	Other	22%
55129100	Unbleached or bleached	22%	55129100	Unbleached or bleached	22%
55129900	Other	22%	55129900	Other	22%
55131100	Of polyester staple fibres, plain weave	22%	55131100	Of polyester staple fibres, plain weave	22%
55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55131300	Other woven fabrics of polyester staple fibres	22%	55131300	Other woven fabrics of polyester staple fibres	22%
55131900	Other woven fabrics	22%	55131900	Other woven fabrics	22%
55132100	Of polyester staple fibres, plain weave	22%	55132100	Of polyester staple fibres, plain weave	22%
55132300	Other woven fabrics of polyester staple fibres	22%	55132300	Other woven fabrics of polyester staple fibres	22%
55132900	Other woven fabrics	22%	55132900	Other woven fabrics	22%
55133100	Of polyester staple fibres, plain weave	22%	55133100	Of polyester staple fibres, plain weave	22%
55133900	Other woven fabrics	22%	55133900	Other woven fabrics	22%
55134100	Of polyester staple fibres, plain weave	22%	55134100	Of polyester staple fibres, plain weave	22%
55134900	Other woven fabrics	22%	55134900	Other woven fabrics	22%
55141100	Of polyester staple fibres, plain weave	22%	55141100	Of polyester staple fibres, plain weave	22%

55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55141900	Other woven fabrics	22%	55141900	Other woven fabrics	22%
55142100	Of polyester staple fibres, plain weave	22%	55142100	Of polyester staple fibres, plain weave	22%
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55142300	Other woven fabrics of polyester staple fibres	22%	55142300	Other woven fabrics of polyester staple fibres	22%
55142900	Other woven fabrics	22%	55142900	Other woven fabrics	22%
55143000	Of yarns of different colours	22%	55143000	Of yarns of different colours	22%
55144100	Of polyester staple fibres, plain weave	22%	55144100	Of polyester staple fibres, plain weave	22%
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%	55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	22%
55144300	Other woven fabrics of polyester staple fibres	22%	55144300	Other woven fabrics of polyester staple fibres	22%
55144900	Other woven fabrics	22%	55144900	Other woven fabrics	22%
55151100	Mixed mainly or solely with viscose rayon staple fibres	22%	55151100	Mixed mainly or solely with viscose rayon staple fibres	22%
55151200	Mixed mainly or solely with man-made filaments	22%	55151200	Mixed mainly or solely with man-made filaments	22%
55151300	Mixed mainly or solely with wool or fine animal hair	22%	55151300	Mixed mainly or solely with wool or fine animal hair	22%
55151900	Other	22%	55151900	Other	22%
55152100	Mixed mainly or solely with man-made filaments	22%	55152100	Mixed mainly or solely with man-made filaments	22%
55152200	Mixed mainly or solely with wool or fine animal hair	22%	55152200	Mixed mainly or solely with wool or fine animal hair	22%

55152900	Other	22%	55152900	Other	22%
55159100	Mixed mainly or solely with man-made filaments	22%	55159100	Mixed mainly or solely with man-made filaments	22%
55159900	Other	22%	55159900	Other	22%
55161100	Unbleached or bleached	22%	55161100	Unbleached or bleached	22%
55161200	Dyed	22%	55161200	Dyed	22%
55161300	Of yarns of different colours	22%	55161300	Of yarns of different colours	22%
55161400	Printed	22%	55161400	Printed	22%
55162100	Unbleached or bleached	22%	55162100	Unbleached or bleached	22%
55162200	Dyed	22%	55162200	Dyed	22%
55162300	Of yarns of different colours	22%	55162300	Of yarns of different colours	22%
55162400	Printed	22%	55162400	Printed	22%
55163100	Unbleached or bleached	22%	55163100	Unbleached or bleached	22%
55163200	Dyed	22%	55163200	Dyed	22%
55163300	Of yarns of different colours	22%	55163300	Of yarns of different colours	22%
55163400	Printed	22%	55163400	Printed	22%
55164100	Unbleached or bleached	22%	55164100	Unbleached or bleached	22%
55164200	Dyed	22%	55164200	Dyed	22%
55164300	Of yarns of different colours	22%	55164300	Of yarns of different colours	22%
55164400	Printed	22%	55164400	Printed	22%
55169100	Unbleached or bleached	22%	55169100	Unbleached or bleached	22%
55169200	Dyed	22%	55169200	Dyed	22%
55169300	Of yarns of different colours	22%	55169300	Of yarns of different colours	22%
55169400	Printed	22%	55169400	Printed	22%
56012100	Of cotton	15%	56012100	Of cotton	15%
56012200	Of man-made fibres	20%	56012200	Of man-made fibres	20%
56012900	Other	20%	56012900	Other	20%
56021000	Needleloom felt and stitch-bonded fibre fabrics	10%	56021000	Needleloom felt and stitch-bonded fibre fabrics	10%
56022100	Of wool or fine animal hair	10%	56022100	Of wool or fine animal hair	10%

56022900	Of other textile materials	10%	56022900	Of other textile materials	10%
56029000	Other	10%	56029000	Other	10%
56031110	Impregnated, coated, covered or laminated with plastics	20%	56031110	Impregnated, coated, covered or laminated with plastics	20%
56031190	Other	10%	56031190	Other	10%
56031210	Impregnated, coated, covered or laminated with plastics	20%	56031210	Impregnated, coated, covered or laminated with plastics	20%
56031290	Other	10%	56031290	Other	10%
56031310	Impregnated, coated, covered or laminated with plastics	20%	56031310	Impregnated, coated, covered or laminated with plastics	20%
56031390	Other	10%	56031390	Other	10%
56031410	Impregnated, coated, covered or laminated with plastics	20%	56031410	Impregnated, coated, covered or laminated with plastics	20%
56031490	Other	10%	56031490	Other	10%
56039110	Impregnated, coated, covered or laminated with plastics	20%	56039110	Impregnated, coated, covered or laminated with plastics	20%
56039190	Other	10%	56039190	Other	10%
56039210	Impregnated, coated, covered or laminated with plastics	20%	56039210	Impregnated, coated, covered or laminated with plastics	20%
56039290	Other	10%	56039290	Other	10%
56039310	Impregnated, coated, covered or laminated with plastics	20%	56039310	Impregnated, coated, covered or laminated with plastics	20%
56039390	Other	10%	56039390	Other	10%
56039410	Impregnated, coated, covered or laminated with plastics	20%	56039410	Impregnated, coated, covered or laminated with plastics	20%
56039490	Other	10%	56039490	Other	10%
56041000	Rubber thread and cord, textile covered	15%	56041000	Rubber thread and cord, textile covered	15%
56049000	Other	15%	56049000	Other	15%
56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of	17,5%	56060000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05	17,5%

	heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn			and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	
56072100	Binder or baler twine	15%	56072100	Binder or baler twine	15%
56072900	Other	15%	56072900	Other	15%
56074100	Binder or baler twine	15%	56074100	Binder or baler twine	15%
56074900	Other	15%	56074900	Other	15%
56075000	Of other synthetic fibres	15%	56075000	Of other synthetic fibres	15%
56079090	Other	15%	56079090	Other	15%
56081100	Made up fishing nets	20%	56081100	Made up fishing nets	20%
56081900	Other	20%	56081900	Other	20%
56089000	Other	20%	56089000	Other	20%
56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	20%	56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	20%
57011000	Of wool or fine animal hair	5%	57011000	Of wool or fine animal hair	5%
57019000	Of other textile materials	5%	57019000	Of other textile materials	5%
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5%	57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5%
57022000	Floor coverings of coconut fibres (coir)	30%	57022000	Floor coverings of coconut fibres (coir)	30%
57023100	Of wool or fine animal hair	30%	57023100	Of wool or fine animal hair	30%
57023200	Of man-made textile materials	30%	57023200	Of man-made textile materials	30%
57023900	Of other textile materials	30%	57023900	Of other textile materials	30%
57024100	Of wool or fine animal hair	30%	57024100	Of wool or fine animal hair	30%
57024200	Of man-made textile materials	30%	57024200	Of man-made textile materials	30%
57024900	Of other textile materials	30%	57024900	Of other textile materials	30%

57025000	Other, not of pile construction, not made up	30%	57025000	Other, not of pile construction, not made up	30%
57029100	Of wool or fine animal hair	30%	57029100	Of wool or fine animal hair	30%
57029200	Of man-made textile materials	30%	57029200	Of man-made textile materials	30%
57029900	Of other textile materials	30%	57029900	Of other textile materials	30%
57031000	Of wool or fine animal hair	30%	57031000	Of wool or fine animal hair	30%
57032000	Of nylon or other polyamides	30%	57032000	Of nylon or other polyamides	30%
57033000	Of other man-made textile materials	30%	57033000	Of other man-made textile materials	30%
57039000	Of other textile materials	30%	57039000	Of other textile materials	30%
57041000	Tiles, having a maximum surface area of 0,3 m ²	30%	57041000	Tiles, having a maximum surface area of 0,3 m ²	30%
57049000	Other		57042000	Tiles, having a maximum surface area exceeding 0,3 m ² but not exceeding 1 m ²	30%
57049000	Other	30%	57049000	Other	30%
57050000	Other carpets and other textile floor coverings, whether or not made up	30%	57050000	Other carpets and other textile floor coverings, whether or not made up	30%
58011000	Of wool or fine animal hair	22%	58011000	Of wool or fine animal hair	22%
58012100	Uncut weft pile fabrics	22%	58012100	Uncut weft pile fabrics	22%
58012300	Other weft pile fabrics	22%	58012300	Other weft pile fabrics	22%
58012600	Chenille fabrics	22%	58012600	Chenille fabrics	22%
58012700	Warp pile fabrics	22%	58012700	Warp pile fabrics	22%
58013100	Uncut weft pile fabrics	22%	58013100	Uncut weft pile fabrics	22%
58013300	Other weft pile fabrics	22%	58013300	Other weft pile fabrics	22%
58013600	Chenille fabrics	22%	58013600	Chenille fabrics	22%
58013710	Velvet, of a mass exceeding 275 g/m ²	22%	58013710	Velvet, of a mass exceeding 275 g/m ²	22%
58013790	Other	20%	58013790	Other	20%
58019000	Of other textile materials	22%	58019000	Of other textile materials	22%

58021100	Unbleached	22%	58021100	Unbleached	22%
58021900	Other	22%	58021900	Other	22%
58022000	Terry towelling and similar woven terry fabrics, of other textile materials	22%	58022000	Terry toweling and similar woven terry fabrics, of other textile materials	22%
58023000	Tufted textile fabrics	22%	58023000	Tufted textile fabrics	22%
58042100	Of man-made fibres	22%	58042100	Of man-made fibres	22%
58042900	Of other textile materials	22%	58042900	Of other textile materials	22%
58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	20%	58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	20%
58061000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	22%	58061000	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	22%
58062000	Other woven fabrics containing by mass 5 per cent or more of elastomeric yarn or rubber thread	22%	58062000	Other woven fabrics containing by mass 5 per cent or more of elastomeric yarn or rubber thread	22%
58063100	Of cotton	22%	58063100	Of cotton	22%
58063200	Of man-made	22%	58063200	Of man-made fibres	22%
58063900	Of other textile materials	22%	58063900	Of other textile materials	22%
58071000	Woven	25%	58071000	Woven	25%
58079000	Other	22%	58079000	Other	22%
58081000	Braids in the piece	22%	58081000	Braids in the piece	22%
58089000	Other	22%	58089000	Other	22%
58101090	Other	22%	58101090	Other	22%
58109190	Other	22%	58109190	Other	22%

58109290	Other	22%	58109290	Other	22%
58109990	Other	22%	58109990	Other	22%
58110090	Other	25%	58110090	Other	25%
59019010	Tracing cloth	15%	59019010	Tracing cloth	15%
59019030	Other, woven, containing more than 50 per cent cellulosic fibres	20%	59019030	Other, woven, containing more than 50 per cent by mass cellulosic fibres	20%
59019090	Other	15%	59019090	Other	15%
59031010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%	59031010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%
59031090	Other	22%	59031090	Other	22%
59032010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%	59032010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%
59032090	Other	22%	59032090	Other	22%
59039010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%	59039010	In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%
59039040	Other, of a mass of less than 200 g/m ² and a width or circumference exceeding 200 mm	20%	59039040	Other, of a mass of less than 200 g/m ² and a width or circumference exceeding 200 mm	20%
59039050	Other, of a mass of 200 g/m ² or more and a width or	20%	59039050	Other, of a mass of 200 g/m ² or more and a width or circumference	20%

	circumference exceeding 200 mm			exceeding 200 mm	
59039090	Other	22%	59039090	Other	22%
59041000	Linoleum	10%	59041000	Linoleum	10%
59049000	Other	20%	59049000	Other	20%
59050090	Other	22%	59050090	Other	22%
59061020	Other fabrics combined with cellular rubber	20%	59061020	Other fabrics combined with cellular rubber	20%
59061090	Other	22%	59061090	Other	22%
59069110	Impregnated, coated or covered with rubber	15%	59069110	Impregnated, coated or covered with rubber	15%
59069190	Other	22%	59069190	Other	22%
59069910	Combined with cellular rubber	22%	59069910	Combined with cellular rubber	22%
59069990	Other	15%	59069990	Other	15%
59070010	Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%	59070010	Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	15%
59070020	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	17,5%	59070020	Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	17,5%
59070060	Painted canvas, being theatrical scenery, studio back-cloths or the like	20%	59070060	Painted canvas, being theatrical scenery, studio back-cloths or the like	20%
59070090	Other	22%	59070090	Other	22%
59080010	Candlewick	22%	59080010	Candlewick	22%
59080020	Gas mantles	5%	59080020	Gas mantles	5%
59080090	Other	20%	59080090	Other	20%
59090000	Textile hosepiping and similar textile tubing, with or without	15%	59090000	Textile hosepiping and similar textile tubing, with or without	15%

	lining, armour or accessories of other materials			lining, armour or accessories of other materials	
59100010	Transmission belts or belting	5%	59100010	Transmission belts or belting	5%
59100040	Conveyor belts or belting	20%	59100040	Conveyor belts or belting	20%
59111010	Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	22%	59111010	Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	22%
59111090	Other		59111020	Textile fabrics inter-layered or otherwise combined with bentonite clay	25%
59119010	Polishing and grinding buffs	20%	59119010	Polishing and grinding buffs	20%
59119020	Filter elements suitable for use with motor vehicles	20%	59119020	Filter elements suitable for use with motor vehicles	20%
59119030	Filter elements suitable for use with motorcycles	20%	59119030	Filter elements suitable for use with motorcycles	20%
59119070	Other filter cloths, cut to size or shape	20%	59119070	Other filter cloths, cut to size or shape	20%
60011000	"Long pile" fabrics	22%	60011000	"Long pile" fabrics	22%
60012100	Of cotton	22%	60012100	Of cotton	22%
60012200	Of man-made fibres	22%	60012200	Of man-made fibres	22%
60012900	Of other textile materials	22%	60012900	Of other textile materials	22%
60019100	Of cotton	22%	60019100	Of cotton	22%
60019200	Of man-made fibres	22%	60019200	Of man-made fibres	22%
60019900	Of other textile materials	22%	60019900	Of other textile materials	22%
60024000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%	60024000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%
60029000	Other	22%	60029000	Other	22%
60031000	Of wool or fine animal hair	22%	60031000	Of wool or fine animal hair	22%
60032000	Of cotton	22%	60032000	Of cotton	22%

60033000	Of synthetic fibres	22%	60033000	Of synthetic fibres	22%
60034000	Of artificial fibres	22%	60034000	Of artificial fibres	22%
60039000	Other	22%	60039000	Other	22%
60041000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%	60041000	Containing by mass 5 per cent or more of elastomeric yarn but not containing rubber thread	22%
60049000	Other	22%	60049000	Other	22%
60052100	Unbleached or bleached	22%	60052100	Unbleached or bleached	22%
60052200	Dyed	22%	60052200	Dyed	22%
60052300	Of yarns of different colours	22%	60052300	Of yarns of different colours	22%
60052400	Printed	22%	60052400	Printed	22%
60053190	Other		60053590	Other	22%
60053190	Other		60053690	Other	22%
60053290	Other		60053790	Other	22%
60053390	Other		60053890	Other	22%
60053490	Other		60053990	Other	22%
60054190	Other	22%	60054190	Other	22%
60054290	Other	22%	60054290	Other	22%
60054390	Other	22%	60054390	Other	22%
60054490	Other	22%	60054490	Other	22%
60059000	Other	22%	60059000	Other	22%
60061000	Of wool or fine animal hair	22%	60061000	Of wool or fine animal hair	22%
60062100	Unbleached or bleached	22%	60062100	Unbleached or bleached	22%
60062200	Dyed	22%	60062200	Dyed	22%
60062300	Of yarns of different colours	22%	60062300	Of yarns of different colours	22%
60062400	Printed	22%	60062400	Printed	22%
60063105	Tulle	5%	60063105	Tulle	5%
60063190	Other	22%	60063190	Other	22%
60063205	Tulle	5%	60063205	Tulle	5%

60063290	Other	22%	60063290	Other	22%
60063305	Tulle	5%	60063305	Tulle	5%
60063390	Other	22%	60063390	Other	22%
60063405	Tulle	5%	60063405	Tulle	5%
60063490	Other	22%	60063490	Other	22%
60064110	Tulle	5%	60064110	Tulle	5%
60064190	Other	22%	60064190	Other	22%
60064210	Tulle	5%	60064210	Tulle	5%
60064290	Other	22%	60064290	Other	22%
60064310	Tulle	5%	60064310	Tulle	5%
60064390	Other	22%	60064390	Other	22%
60064410	Tulle	5%	60064410	Tulle	5%
60064490	Other	22%	60064490	Other	22%
60069000	Other	22%	60069000	Other	22%
61012000	Of cotton	40%	61012000	Of cotton	40%
61013000	Of man-made fibres	40%	61013000	Of man-made fibres	40%
61019000	Of other textile materials	40%	61019000	Of other textile materials	40%
61021000	Of wool or fine animal hair	40%	61021000	Of wool or fine animal hair	40%
61022000	Of cotton	40%	61022000	Of cotton	40%
61023000	Of man-made fibres	40%	61023000	Of man-made fibres	40%
61029000	Of other textile materials	40%	61029000	Of other textile materials	40%
61031000	Suits	40%	61031000	Suits	40%
61032200	Of cotton	40%	61032200	Of cotton	40%
61032300	Of synthetic fibres	40%	61032300	Of synthetic fibres	40%
61032900	Of other textile materials	40%	61032900	Of other textile materials	40%
61033100	Of wool or fine animal hair	45%	61033100	Of wool or fine animal hair	45%
61033200	Of cotton	45%	61033200	Of cotton	45%
61033300	Of synthetic fibres	45%	61033300	Of synthetic fibres	45%
61033900	Of other textile materials	45%	61033900	Of other textile materials	45%
61034110	Trousers	45%	61034110	Trousers	45%

61034120	Breeches and shorts	45%	61034120	Breeches and shorts	45%
61034190	Other	45%	61034190	Other	45%
61034210	Trousers	45%	61034210	Trousers	45%
61034220	Breeches and shorts	45%	61034220	Breeches and shorts	45%
61034290	Other	45%	61034290	Other	45%
61034310	Trousers	45%	61034310	Trousers	45%
61034320	Breeches and shorts	45%	61034320	Breeches and shorts	45%
61034390	Other	45%	61034390	Other	45%
61034910	Trousers	45%	61034910	Trousers	45%
61034920	Breeches and shorts	45%	61034920	Breeches and shorts	45%
61034990	Other	45%	61034990	Other	45%
61041300	Of synthetic fibres	40%	61041300	Of synthetic fibres	40%
61041900	Of other textile materials	40%	61041900	Of other textile materials	40%
61042200	Of cotton	40%	61042200	Of cotton	40%
61042300	Of synthetic fibres	40%	61042300	Of synthetic fibres	40%
61042900	Of other textile materials	40%	61042900	Of other textile materials	40%
61043100	Of wool or fine animal hair	45%	61043100	Of wool or fine animal hair	45%
61043200	Of cotton	45%	61043200	Of cotton	45%
61043300	Of synthetic fibres	45%	61043300	Of synthetic fibres	45%
61043900	Of other textile materials	45%	61043900	Of other textile materials	45%
61044100	Of wool or fine animal hair	45%	61044100	Of wool or fine animal hair	45%
61044200	Of cotton	45%	61044200	Of cotton	45%
61044300	Of synthetic fibres	45%	61044300	Of synthetic fibres	45%
61044400	Of artificial fibres	40%	61044400	Of artificial fibres	45%
61044900	Of other textile materials	40%	61044900	Of other textile materials	45%
61045100	Of wool or fine animal hair	40%	61045100	Of wool or fine animal hair	45%
61045200	Of cotton	45%	61045200	Of cotton	45%
61045300	Of synthetic fibres	45%	61045300	Of synthetic fibres	45%
61045900	Of other textile materials	45%	61045900	Of other textile materials	45%
61046110	Trousers	45%	61046110	Trousers	45%

61046120	Breeches and shorts	45%	61046120	Breeches and shorts	45%
61046190	Other	45%	61046190	Other	45%
61046210	Trousers	45%	61046210	Trousers	45%
61046220	Breeches and shorts	45%	61046220	Breeches and shorts	45%
61046290	Other	45%	61046290	Other	45%
61046310	Trousers	45%	61046310	Trousers	45%
61046320	Breeches and shorts	45%	61046320	Breeches and shorts	45%
61046390	Other	45%	61046390	Other	45%
61046910	Trousers	45%	61046910	Trousers	45%
61046920	Breeches and shorts	45%	61046920	Breeches and shorts	45%
61046990	Other	45%	61046990	Other	45%
61051000	Of cotton	45%	61051000	Of cotton	45%
61052000	Of man-made fibres	45%	61052000	Of man-made fibres	45%
61059000	Of other textile materials	45%	61059000	Of other textile materials	45%
61061000	Of cotton	45%	61061000	Of cotton	45%
61062000	Of man-made fibres	45%	61062000	Of man-made fibres	45%
61069000	Of other textile materials	45%	61069000	Of other textile materials	45%
61071100	Of cotton	45%	61071100	Of cotton	45%
61071200	Of man-made fibres	45%	61071200	Of man-made fibres	45%
61071900	Of other textile materials	45%	61071900	Of other textile materials	45%
61072100	Of cotton	40%	61072100	Of cotton	40%
61072200	Of man-made fibres	40%	61072200	Of man-made fibres	40%
61072900	Of other textile materials	40%	61072900	Of other textile materials	40%
61079100	Of cotton	40%	61079100	Of cotton	40%
61079910	Bathrobes, dressing gowns and similar articles	40%	61079910	Bathrobes, dressing gowns and similar articles	40%
61079990	Other	40%	61079990	Other	40%
61081100	Of man-made fibres	40%	61081100	Of man-made fibres	40%
61081990	Other	40%	61081990	Other	40%
61082100	Of cotton	45%	61082100	Of cotton	45%

61082200	Of man-made fibres	45%	61082200	Of man-made fibres	45%
61082900	Of other textile materials	45%	61082900	Of other textile materials	45%
61083100	Of cotton	40%	61083100	Of cotton	40%
61083200	Of man-made fibres	40%	61083200	Of man-made fibres	40%
61083900	Of other textile materials	40%	61083900	Of other textile materials	40%
61089100	Of cotton	40%	61089100	Of cotton	40%
61089200	Of man-made fibres	40%	61089200	Of man-made fibres	40%
61089900	Of other textile materials	40%	61089900	Of other textile materials	40%
61091000	Of cotton	40%	61091000	Of cotton	45%
61099000	Of other textile materials	40%	61099000	Of other textile materials	45%
61101100	Of wool	45%	61101100	Of wool	45%
61101200	Of Kashmir (cashmere) goats	45%	61101200	Of Kashmir (cashmere) goats	45%
61101900	Other	45%	61101900	Other	45%
61102000	Of cotton	45%	61102000	Of cotton	45%
61103000	Of man-made fibres	45%	61103000	Of man-made fibres	45%
61109000	Of other textile materials	45%	61109000	Of other textile materials	45%
61112000	Of cotton	45%	61112000	Of cotton	45%
61113000	Of synthetic fibres	45%	61113000	Of synthetic fibres	45%
61119000	Of other textile materials	45%	61119000	Of other textile materials	45%
61121100	Of cotton	45%	61121100	Of cotton	45%
61121200	Of synthetic fibres	45%	61121200	Of synthetic fibres	45%
61121900	Of other textile materials	45%	61121900	Of other textile materials	45%
61122000	Ski suits	40%	61122000	Ski suits	40%
61123100	Of synthetic fibres	40%	61123100	Of synthetic fibres	40%
61123900	Of other textile materials	40%	61123900	Of other textile materials	40%
61124100	Of synthetic fibres	40%	61124100	Of synthetic fibres	40%
61124900	Of other textile materials	40%	61124900	Of other textile materials	40%
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	40%	61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	40%

61142000	Of cotton	40%	61142000	Of cotton	40%
61143000	Of man-made fibres	40%	61143000	Of man-made fibres	40%
61149000	Of other textile materials	40%	61149000	Of other textile materials	40%
61152100	Of synthetic fibres, measuring per single yarn less than 67 dtex	20%	61152100	Of synthetic fibres, measuring per single yarn less than 67 dtex	45%
61152200	Of synthetic fibres, measuring per single yarn 67 dtex or more	20%	61152200	Of synthetic fibres, measuring per single yarn 67 dtex or more	45%
61152900	Of other textile materials	20%	61152900	Of other textile materials	45%
61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex	20%	61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex	20%
61159400	Of wool or fine animal hair	45%	61159400	Of wool or fine animal hair	45%
61159500	Of cotton	45%	61159500	Of cotton	45%
61159600	Of synthetic fibres	40%	61159600	Of synthetic fibres	40%
61159900	Of other textile materials	45%	61159900	Of other textile materials	45%
61161000	Impregnated, coated or covered with plastics or rubber	30%	61161000	Impregnated, coated or covered with plastics or rubber	30%
61169100	Of wool or fine animal hair	30%	61169100	Of wool or fine animal hair	30%
61169200	Of cotton	30%	61169200	Of cotton	30%
61169300	Of synthetic fibres	30%	61169300	Of synthetic fibres	30%
61169900	Of other textile materials	30%	61169900	Of other textile materials	30%
61171000	Shawls, scarves, mufflers, mantillas, veils and the like	30%	61171000	Shawls, scarves, mufflers, mantillas, veils and the like	30%
61178000	Other accessories	40%	61178000	Other accessories	40%
61179000	Parts	40%	61179000	Parts	40%
62011100	Of wool or fine animal hair	45%	62011100	Of wool or fine animal hair	45%
62011200	Of cotton	45%	62011200	Of cotton	45%
62011300	Of man-made fibres	45%	62011300	Of man-made fibres	45%
62011900	Of other textile materials	45%	62011900	Of other textile materials	45%

62019100	Of wool or fine animal hair	45%	62019100	Of wool or fine animal hair	45%
62019200	Of cotton	45%	62019200	Of cotton	45%
62019300	Of man-made fibres	45%	62019300	Of man-made fibres	45%
62019900	Of other textile materials	45%	62019900	Of other textile materials	45%
62021100	Of wool or fine animal hair	45%	62021100	Of wool or fine animal hair	45%
62021200	Of cotton	45%	62021200	Of cotton	45%
62021300	Of man-made fibres	45%	62021300	Of man-made fibres	45%
62021900	Of other textile materials	45%	62021900	Of other textile materials	45%
62029100	Of wool or fine animal hair	45%	62029100	Of wool or fine animal hair	45%
62029200	Of cotton	45%	62029200	Of cotton	45%
62029300	Of man-made fibres	45%	62029300	Of man-made fibres	45%
62029900	Of other textile materials	45%	62029900	Of other textile materials	45%
62031100	Of wool or fine animal hair	45%	62031100	Of wool or fine animal hair	45%
62031200	Of synthetic fibres	45%	62031200	Of synthetic fibres	45%
62031900	Of other textile materials	45%	62031900	Of other textile materials	45%
62032200	Of cotton	40%	62032200	Of cotton	40%
62032300	Of synthetic fibres	40%	62032300	Of synthetic fibres	40%
62032900	Of other textile materials	40%	62032900	Of other textile materials	40%
62033100	Of wool or fine animal hair	45%	62033100	Of wool or fine animal hair	45%
62033200	Of cotton	45%	62033200	Of cotton	45%
62033300	Of synthetic fibres	45%	62033300	Of synthetic fibres	45%
62033900	Of other textile materials	45%	62033900	Of other textile materials	45%
62034110	Trousers	45%	62034110	Trousers	45%
62034120	Breeches and shorts	45%	62034120	Breeches and shorts	45%
62034190	Other	45%	62034190	Other	45%
62034290	Other		62034205	Obtained from the fabrics of subheadings 5209.42 and 5211.42	45%
62034210	Trousers	45%	62034210	Other, trousers	45%
62034220	Breeches and shorts	45%	62034220	Breeches and shorts	45%
62034290	Other	45%	62034290	Other	45%

62034310	Trousers	45%	62034310	Trousers	45%
62034320	Breeches and shorts	45%	62034320	Breeches and shorts	45%
62034290	Other	45%	62034390	Other	45%
62034910	Trousers	45%	62034910	Trousers	45%
62034920	Breeches and shorts	45%	62034920	Breeches and shorts	45%
62034990	Other	45%	62034990	Other	45%
62041100	Of wool or fine animal hair	45%	62041100	Of wool or fine animal hair	45%
62041200	Of cotton	45%	62041200	Of cotton	45%
62041300	Of synthetic fibres	45%	62041300	Of synthetic fibres	45%
62041900	Of other textile materials	45%	62041900	Of other textile materials	45%
62042100	Of wool or fine animal hair	40%	62042100	Of wool or fine animal hair	40%
62042200	Of cotton	40%	62042200	Of cotton	40%
62042300	Of synthetic fibres	40%	62042300	Of synthetic fibres	40%
62042900	Of other textile materials	40%	62042900	Of other textile materials	40%
62043100	Of wool or fine animal hair	45%	62043100	Of wool or fine animal hair	45%
62043200	Of cotton	45%	62043200	Of cotton	45%
62043300	Of synthetic fibres	45%	62043300	Of synthetic fibres	45%
62043900	Of other textile materials	45%	62043900	Of other textile materials	45%
62044100	Of wool or fine animal hair	45%	62044100	Of wool or fine animal hair	45%
62044200	Of cotton	45%	62044200	Of cotton	45%
62044300	Of synthetic fibres	45%	62044300	Of synthetic fibres	45%
62044400	Of artificial fibres	45%	62044400	Of artificial fibres	45%
62044900	Of other textile materials	45%	62044900	Of other textile materials	45%
62045100	Of wool or fine animal hair	45%	62045100	Of wool or fine animal hair	45%
62045200	Of cotton	45%	62045200	Of cotton	45%
62045300	Of synthetic fibres	45%	62045300	Of synthetic fibres	45%
62045900	Of other textile materials	45%	62045900	Of other textile materials	45%
62046110	Trousers	45%	62046110	Trousers	45%
62046120	Breeches and shorts	45%	62046120	Breeches and shorts	45%
62046190	Other	45%	62046190	Other	45%

62046290	Other		62046205	Obtained from the fabrics of subheadings 5209.42 and 5211.42	45%
62046210	Trousers	45%	62046210	Other, trousers	45%
62046220	Breeches and shorts	45%	62046220	Breeches and shorts	45%
62046290	Other	45%	62046290	Other	45%
62046310	Trousers	45%	62046310	Trousers	45%
62046320	Breeches and shorts	45%	62046320	Breeches and shorts	45%
62046390	Other	45%	62046390	Other	45%
62046910	Trousers	45%	62046910	Trousers	45%
62046920	Breeches and shorts	45%	62046920	Breeches and shorts	45%
62046990	Other	45%	62046990	Other	45%
62052000	Of cotton	45%	62052000	Of cotton	45%
62053000	Of man-made fibres	45%	62053000	Of man-made fibres	45%
62059000	Of other textile materials	45%	62059000	Of other textile materials	45%
62061000	Of silk or silk waste	45%	62061000	Of silk or silk waste	45%
62062000	Of wool or fine animal hair	45%	62062000	Of wool or fine animal hair	45%
62063000	Of cotton	45%	62063000	Of cotton	45%
62064000	Of man-made fibres	45%	62064000	Of man-made fibres	45%
62069000	Of other textile materials	45%	62069000	Of other textile materials	45%
62071100	Of cotton	45%	62071100	Of cotton	45%
62071900	Of other textile materials	45%	62071900	Of other textile materials	45%
62072100	Of cotton	40%	62072100	Of cotton	40%
62072200	Of man-made fibres	40%	62072200	Of man-made fibres	40%
62072900	Of other textile materials	40%	62072900	Of other textile materials	40%
62079100	Of cotton	40%	62079100	Of cotton	40%
62079900	Of other textile materials	40%	62079900	Of other textile materials	40%
62081100	Of man-made fibres	40%	62081100	Of man-made fibres	40%
62081900	Of other textile materials	40%	62081900	Of other textile materials	40%
62082100	Of cotton	40%	62082100	Of cotton	40%
62082200	Of man-made fibres	40%	62082200	Of man-made fibres	40%

62082900	Of other textile materials	40%	62082900	Of other textile materials	40%
62089100	Of cotton	40%	62089100	Of cotton	40%
62089200	Of man-made fibres	40%	62089200	Of man-made fibres	40%
62089900	Of other textile materials	40%	62089900	Of other textile materials	40%
62092000	Of cotton	45%	62092000	Of cotton	45%
62093000	Of synthetic fibres	45%	62093000	Of synthetic fibres	45%
62099000	Of other textile materials	45%	62099000	Of other textile materials	45%
62101090	Other		62101050	Disposable underwear of fabrics of heading 56.03	40%
62101090	Other	40%	62101090	Other	40%
62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	40%	62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	40%
62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	40%	62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	40%
62104090	Other	40%	62104090	Other	40%
62105000	Other women`s or girls` garments	40%	62105000	Other women's or girls' garments	40%
62111100	Men`s or boys`	40%	62111100	Men's or boys'	40%
62111200	Women`s or girls`	40%	62111200	Women's or girls'	40%
62112000	Ski suits	40%	62112000	Ski suits	40%
62113290	Other	45%	62113290	Other	45%
62113390	Other	45%	62113390	Other	45%
62113990	Other	45%	62113990	Other	45%
62114210	Saris	25%	62114210	Saris	25%
62114290	Other	45%	62114290	Other	45%
62114310	Saris	25%	62114310	Saris	25%
62114390	Other	45%	62114390	Other	45%
62114910	Saris	25%	62114910	Saris	25%
62114990	Other	45%	62114990	Other	45%

62121000	Brassières	45%			
62121000	Brassières		62121011	Incorporating padded cups and cup underwire	45%
62121000	Brassières		62121012	Not incorporating padded cups but incorporating cup underwire	45%
62121000	Brassières		62121019	Other	45%
62121000	Brassières		62121090	Other	45%
62122000	Girdles and panty-girdles	40%	62122000	Girdles and panty-girdles	40%
62123000	Corselettes	40%	62123000	Corselettes	40%
62129010	Suspender belts	40%	62129010	Suspender belts	40%
62129020	Corsets	40%	62129020	Corsets	40%
62129090	Other	30%	62129090	Other	30%
62132010	Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%	62132010	Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%
62132090	Other	30%	62132090	Other	30%
62139010	Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%	62139010	Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	30%
62139090	Other	30%	62139090	Other	30%
62141000	Of silk or silk waste	30%	62141000	Of silk or silk waste	30%
62142000	Of wool or fine animal hair	30%	62142000	Of wool or fine animal hair	30%
62143000	Of synthetic fibres	30%	62143000	Of synthetic fibres	30%
62144000	Of artificial fibres	30%	62144000	Of artificial fibres	30%
62149000	Of other textile materials	30%	62149000	Of other textile materials	30%
62151000	Of silk or silk waste	40%	62151000	Of silk or silk waste	40%
62152000	Of man-made fibres	40%	62152000	Of man-made fibres	40%
62159000	Of other textile materials	40%	62159000	Of other textile materials	40%
62160000	Gloves, mittens and mitts	30%	62160000	Gloves, mittens and mitts	30%

62171030	Printed labels and tabs	25%	62171030	Printed labels and tabs	25%
62171090	Other	30%	62171090	Other	30%
62179000	Parts	30%	62179000	Parts	30%
63011000	Electric blankets	30%	63011000	Electric blankets	30%
63012000	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	30%	63012000	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	30%
63013000	Blankets (excluding electric blankets) and travelling rugs, of cotton	30%	63013000	Blankets (excluding electric blankets) and travelling rugs, of cotton	30%
63014000	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	30%	63014000	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	30%
63019000	Other blankets and travelling rugs	30%	63019000	Other blankets and travelling rugs	30%
63021000	Bed linen, knitted or crocheted	30%	63021000	Bed linen, knitted or crocheted	30%
63022100	Of cotton	30%	63022100	Of cotton	30%
63022200	Of man-made fibres	30%	63022200	Of man-made fibres	30%
63022900	Of other textile materials	30%	63022900	Of other textile materials	30%
63023100	Of cotton	30%			
63023100	Of cotton		63023110	Embroidered&nbsp or incorporating appliqué&nbspwork	30%
63023100	Of cotton		63023190	<P>Other</P>	30%
63023200	Of man-made fibres	30%			
63023200	Of man-made fibres		63023210	Embroidered or incorporating appliqué work	30%
63023200	Of man-made fibres		63023290	Other	30%
63023900	Of other textile materials	30%			
63023900	Of other textile materials		63023910	Embroidered or incorporating appliqué work	30%
63023900	Of other textile materials		63023990	Other	30%

63024000	Table linen, knitted or crocheted	30%	63024000	Table linen, knitted or crocheted	30%
63025100	Of cotton	30%			
63025100	Of cotton		63025110	Embroidered or incorporating appliqué work	30%
63025100	Of cotton		63025190	Other	30%
63025300	Of man-made fibres	30%			
63025300	Of man-made fibres		63025310	Embroidered or incorporating appliqué work	30%
63025300	Of man-made fibres		63025390	Other	30%
63025300	Of man-made fibres		63025910	Embroidered or incorporating appliqué work	30%
63025900	Of man-made fibres		63025990	Other	30%
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	30%			
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		63026010	Embroidered or incorporating appliqué work	30%
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		63026090	Other	30%
63029100	Of cotton	30%			
63029100	Of cotton		63029110	Embroidered or incorporating appliqué work	30%

				font: minor-latin">é work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	
63029100	Of cotton		63029190	Other	30%
63029300	Of man-made fibres	30%			
63029300	Of man-made fibres		63029310	Embroidered or incorporating appliquéé work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63029300	Of man-made fibres		63029390	Other	30%
63029900	Of other textile materials	30%			
63029900	Of other textile materials		63029910	Embroidered or incorporating appliquéé work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63029900	Of other textile materials		63029990	Other	30%
63031200	Of synthetic fibres	30%			
63031200	Of synthetic fibres		63031210	<SPAN style="LINE-HEIGHT: 115%; FONT-FAMILY: 'Times New	30%

				Roman','serif'; FONT-SIZE: 12pt">Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	
63031200	Of synthetic fibres		63031290	Other	30%
63031900	Of other textile materials	30%			
63031900	Of other textile materials		63031910	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal>Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></P>	30%
63031900	Of other textile materials		63031990	Other	30%
63039100	Of cotton	30%			
63039100	Of cotton		63039110	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal>Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></P>	30%
63039100	Of cotton		63039190	Other	30%
63039200	Of synthetic fibres	30%			

63039200	Of synthetic fibres		63039210	<P style="MARGIN: 0cm 0cm 10pt" class=MsoNormal>Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p></P>	30%
63039200	Of synthetic fibres		63039290	Other	30%
63039900	Of other textile materials	30%			
63039900	Of other textile materials		63039910	Embroidered or incorporating appliqué work<?xml:namespace prefix = o ns = "urn:schemas-microsoft-com:office:office" /><o:p></o:p>	30%
63039900	Of other textile materials		63039990	Other	30%
63041100	Knitted or crocheted	30%	63041100	Knitted or crocheted	30%
63041900	Other	30%	63041900	Other	30%
63049110/ 63049190	Conical bed nets solely containing yarns of multi-filament polyesters/ Other		63042000	Bed nets, specified in Subheading Note 1 to this Chapter	30%
63049110	Conical bed nets solely containing yarns of multi-filament polyesters	30%	63049110	Other conical bed nets, consisting solely multi-filament yarns of polyester	30%
63049190	Other	30%	63049190	Other	30%
63049200	Not knitted or crocheted, of cotton	30%	63049200	Not knitted or crocheted, of cotton	30%

63049300	Not knitted or crocheted, of synthetic fibres	30%	63049300	Not knitted or crocheted, of synthetic fibres	30%
63049900	Not knitted or crocheted, of other textile materials	30%	63049900	Not knitted or crocheted, of other textile materials	30%
63051010	Knitted or crocheted	20%	63051010	Knitted or crocheted	20%
63052010	Knitted or crocheted	20%	63052010	Knitted or crocheted	20%
63052090	Other	25%	63052090	Other	25%
63053210	Knitted or crocheted	20%	63053210	Knitted or crocheted	20%
63053290	Other	25%	63053290	Other	25%
63053310	Knitted or crocheted	20%	63053310	Knitted or crocheted	20%
63053390	Other	25%	63053390	Other	25%
63053910	Knitted or crocheted	20%	63053910	Knitted or crocheted	20%
63053990	Other	25%	63053990	Other	25%
63059010	Knitted or crocheted	20%	63059010	Knitted or crocheted	20%
63061200	Of synthetic fibres	20%	63061200	Of synthetic fibres	20%
63061900	Of other textile materials	20%	63061900	Of other textile materials	20%
63062200	Of synthetic fibres	20%	63062200	Of synthetic fibres	20%
63062900	Of other textile materials	20%	63062900	Of other textile materials	20%
63063000	Sails	20%	63063000	Sails	20%
63064010	Of non-woven textile materials (excluding those of cotton)	25%	63064010	Of non-woven textile materials (excluding those of cotton)	25%
63064090	Other	20%	63064090	Other	20%
63069010	Of non-woven textile materials (excluding those of cotton)	25%	63069010	Of non-woven textile materials (excluding those of cotton)	25%
63069090	Other	20%	63069090	Other	20%
63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%	63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%
63072010	Knitted or crocheted, not elastic or rubberised	30%	63072010	Knitted or crocheted, not elastic or rubberised	30%
63072090	Other	20%	63072090	Other	20%

63079010	Of non-wovens	25%	63079010	Of non-woven textile materials	25%
63079030	Boot and shoe laces, not knitted or crocheted	25%	63079030	Boot and shoe laces, not knitted or crocheted	25%
63079050	Supportive knee-caps, ankle guards and wrist bands, elastic or rubberised	30%	63079050	Supportive knee-caps, ankle guards and wrist bands, elastic or rubberised	30%
63079090	Other	20%	63079090	Other	20%
63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	20%	63080000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	20%
63090013	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, padded waistcoats and parkas	60% or 2500c/kg	63090013	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas	60% or 2 500c/kg
63090017	Other worn clothing	60% or 2500c/kg	63090017	Other worn clothing	60% or 2 500c/kg
63090025	Worn travelling rugs and blankets	50c/u	63090025	Worn travelling rugs and blankets	50c/u
63090045	Worn headgear	35c/u	63090045	Worn headgear	35c/u
63090090	Other	20%	63090090	Other	20%
63101000	Sorted	20%	63101000	Sorted	20%
63109000	Other	20%	63109000	Other	20%
64011000	Footwear incorporating a protective metal toe-cap	30%	64011000	Footwear incorporating a protective metal toe-cap	30%
64019200	Covering the ankle but not covering the knee	30%	64019200	Covering the ankle but not covering the knee	30%
64019900	Other	30%			

64019900	Other		64019910	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	30%
64019900	Other		64019990	<P>Other</P>	30%
64021200	Ski-boots, cross-country ski footwear and snowboard boots	30%	64021200	Ski-boots, cross-country ski footwear and snowboard boots	30%
64021900	Other	30% or 500c/2u	64021900	Other	30% or 500c/2u
64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	30% or 500c/2u	64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	30% or 500c/2u
64029100	Covering the ankle	30% or 500c/2u	64029100	Covering the ankle	30% or 500c/2u
64029900	Other	30% or 500c/2u			
64029900	Other		64029910	With outer soles of polymers of vinyl chloride and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029920	With outer soles of synthetic rubber and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029930	With outer soles and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029940	With outer soles of natural rubber and uppers of polyurethane	30% or 500c/2u
64029900	Other		64029950	With outer soles and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029960	With outer soles of synthetic rubber and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029970	With outer soles of polyurethane and uppers of polymers of vinyl chloride	30% or 500c/2u

64029900	Other		64029980	With outer soles of natural rubber and uppers of polymers of vinyl chloride	30% or 500c/2u
64029900	Other		64029990	Other	30% or 500c/2u
64031200	Ski-boots, cross-country ski footwear and snowboard boots	30%	64031200	Ski-boots, cross-country ski footwear and snowboard boots	30%
64031900	Other	30%			
64031900	Other		64031902	Rugby or soccer shoes	30%
64031900	Other		64031904	Cycling shoes	30%
64031900	Other		64031906	Cricket shoes	30%
64031900	Other		64031990	Other	30%
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30%	64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30%
64034000	Other footwear, incorporating a protective metal toe-cap	30%	64034000	Other footwear, incorporating a protective metal toe-cap	30%
64035100	Covering the ankle	30%	64035100	Covering the ankle	30%
64035910	Footwear with uppers of ostrich leather	30%	64035910	Footwear with uppers of ostrich leather	30%
64035990	Other	30%	64035990	Other	30%
64039100	Covering the ankle	30%	64039100	Covering the ankle	30%
64039910	Footwear with uppers of ostrich leather	30%	64039910	Footwear with uppers of ostrich leather	30%
64039990	Other		64039940	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	30%
64039990	Other	30%	64039990	Other	30%

64041105	Ski boots and cross-country ski footwear	30%	64041105	Ski boots and cross-country ski footwear	30%
64041110	Spiked athletic shoes	15%	64041110	Spiked athletic shoes	15%
64041190	Other		64041120	Rugby or soccer shoes	30% or 500c/2u
64041190	Other		64041130	Cycling shoes	30% or 500c/2u
64041190	Other		64041140	Cricket shoes	30% or 500c/2u
64041190	Other	30% or 500c/2u	64041190	Other	30% or 500c/2u
64041910	Bedroom slippers	30%	64041910	Bedroom slippers	30%
64041915	Other ballet shoes	30%	64041915	Other ballet shoes	30%
64041917	Footwear incorporating a protective metal toe-cap	30% or 500c/2u	64041917	Footwear incorporating a protective metal toe-cap	30% or 500c/2u
64041990	Other		64041919	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	30% or 500c/2u
64041990	Other	30% or 500c/2u			
64041990	Other		64041991	With outer soles of vinyl chloride and uppers of textile materials	30% or 500c/2u
64041990	Other		64041993	With outer soles of synthetic rubber and uppers of textile materials	30% or 500c/2u
64041990	Other		64041995	With outer soles of polyurethane and upper of textile materials	30% or 500c/2u
64041990	Other		64041997	With outer soles of natural rubber and uppers of textile materials	30% or 500c/2u
64041990	Other		64041999	Other	30% or 500c/2u
64042010	Bedroom slippers	30%	64042010	Bedroom slippers	30%
64042030	Other ballet shoes	30%	64042030	Other ballet shoes	30%
64042040	Footwear incorporating a protective metal toe-cap	30% or 500c/2u	64042040	Footwear incorporating a protective metal toe-cap	30% or 500c/2u

64042090	Other		64042050	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	30% or 500c/2u
64042090	Other	30% or 500c/2u	64042090	Other	30% or 500c/2u
64051090	Other	30%	64051090	Other	30%
64052010	Bedroom slippers	30%	64052010	Bedroom slippers	30%
64052017	Other ballet shoes	30%	64052017	Other ballet shoes	30%
64052090	Other	30%	64052090	Other	30%
64059010	Bedroom slippers	30%	64059010	Bedroom slippers	30%
64059017	Other ballet shoes	30%	64059017	Other ballet shoes	30%
64059090	Other	30% or 500c/2u	64059090	Other	30% or 500c/2u
64061025	Other parts, of iron or steel	20%	64061025	Other parts, of iron or steel	20%
64061035	Other, of textile materials, rubber or plastics	20%	64061035	Other, of textile materials, rubber or plastics	20%
64061090	Other	20%	64061090	Other	20%
64062000	Outer soles and heels, of rubber or plastics	20%	64062000	Outer soles and heels, of rubber or plastics	20%
64069020	Removalbe fittings for footwear, of wood	20%	64069020	Removable fittings for footwear, of wood	20%
64069025	Other removable fittings for footwear	20%	64069025	Other removable fittings for footwear	20%
64069030	Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	20%	64069030	Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	20%
64069035	Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	20%	64069035	Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	20%

64069040	Parts of iron, steel, copper or aluminium, for footwear	20%	64069040	Parts of iron, steel, copper or aluminum, for footwear	20%
64069090	Other	20%	64069090	Other	20%
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5%	65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5%
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	5%	65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	5%
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	30%	65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	30%
65050010	Hair-nets	30%	65050010	Hair-nets	30%
65050090	Other	30%	65050090	Other	30%
65061090	Other	25%	65061090	Other	25%
65069110	Rubber bathing caps	15%	65069110	Rubber bathing caps	15%
65069190	Other	25%	65069190	Other	25%
65069900	Of other materials	25%	65069900	Of other materials	25%
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15%	65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15%
66011000	Garden or similar umbrellas	30%	66011000	Garden or similar umbrellas	30%
66019100	Having a telescopic shaft	30%	66019100	Having a telescopic shaft	30%
66019900	Other	30%	66019900	Other	30%

66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	25%	66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	25%
66032000	Umbrella frames, including frames mounted on shafts (sticks)	20%	66032000	Umbrella frames, including frames mounted on shafts (sticks)	20%
66039000	Other	20%	66039000	Other	20%
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes)	20%	67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excluding goods of heading 05.05 and worked quills and scapes)	20%
67041100	Complete wigs	20%	67041100	Complete wigs	20%
67041900	Other	20%	67041900	Other	20%
67042000	Of human hair	20%	67042000	Of human hair	20%
67049000	Of other materials	20%	67049000	Of other materials	20%
68042290	Other	15%	68042290	Other	15%
68051000	On a base of woven textile fabrics only	15%	68051000	On a base of woven textile fabrics only	15%
68052000	On a base of paper or paperboard only	15%	68052000	On a base of paper or paperboard only	15%
68053000	On a base of other materials	15%	68053000	On a base of other materials	15%
68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%	68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15%
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%	68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15%

68069030	Articles of slag wool, rock wool or similar wools	15%	68069030	Articles of slag wool, rock wool or similar wools	15%
68071000	In rolls	15%	68071000	In rolls	15%
68079000	Other	15%	68079000	Other	15%
68091100	Faced or reinforced with paper or paperboard only	15%	68091100	Faced or reinforced with paper or paperboard only	15%
68091900	Other	15%	68091900	Other	15%
68099000	Other articles	15%	68099000	Other articles	15%
68128010	Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting)	15%	68128010	Clothing, clothing accessories, footwear and headgear; millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber; filter plates, of a thickness exceeding 2,5 mm; compressed asbestos fibre jointing, in sheets or rolls (excluding those combined with metal sheeting)	15%
68128020	Cords and strips, not braided or plaited	15%	68128020	Cords and string, not braided or plaited	15%
68128030	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%	68128030	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%
68128090	Other	free			
68129100	Clothing, clothing accessories, footwear and headgear	15%	68129100	Clothing, clothing accessories, footwear and headgear	15%
68129210	Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	15%	68129210	Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	15%

68129220	Filter plates, of a thickness exceeding 2,5 mm	15%	68129220	Filter plates, of a thickness exceeding 2,5 mm	15%
68129390	Other	15%	68129390	Other	15%
68129910	Cords and string, not braided or plaited	15%	68129910	Cords and string, not braided or plaited	15%
68129920	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%	68129920	Woven fabrics (excluding fabrics coated, covered or laminated with rubber or aluminium)	15%
68132010	Brake linings of pressure or similar moulded material	15%	68132010	Brake linings of pressure or similar moulded material	15%
68138110	Brake linings of pressure or similar moulded material	15%	68138110	Brake linings of pressure or similar moulded material	15%
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15%	68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15%
68149000	Other	15%	68149000	Other	15%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	20%			
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69072100	Of a water absorption coefficient by mass not exceeding 0.5 per cent	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is		69072200	Of a water absorption coefficient by mass exceeding 0.5 per	20%

	capable of being enclosed in a square the side of which is less than 7 cm			cent but not exceeding 10 per cent	
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69072300	Of a water absorption coefficient by mass exceeding 10 per cent	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69073000	Mosaic cubes and the like, (excluding those of subheading 6907.40)	20%
69071000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		69074000	Finishing ceramics	20%
69101000	Of porcelain or china	20%	69101000	Of porcelain or china	20%
69109000	Other	20%	69109000	Other	20%
69111000	Tableware and kitchenware	30%	69111000	Tableware and kitchenware	30%
69119000	Other	30%	69119000	Other	30%
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles (excluding those of porcelain or china)	30%	69120000	Ceramic tableware, kitchenware, other household articles and toilet articles (excluding those of porcelain or china)	30%
69141000	Of porcelain or china	20%	69141000	Of porcelain or china	20%
69149000	Other	20%	69149000	Other	20%

70031290	Other	10%	70031290	Other	10%
70031990	Other	10%	70031990	Other	10%
70032000	Wired sheets	10%	70032000	Wired sheets	10%
70033000	Profiles	10%	70033000	Profiles	10%
70042090	Other	10%	70042090	Other	10%
70049090	Other	10%	70049090	Other	10%
70051090	Other	10%	70051090	Other	10%
70052113	Of a thickness not exceeding 2 mm (excluding optical glass)	10%	70052113	Of a thickness not exceeding 2 mm (excluding optical glass)	10%
70052115	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%	70052115	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%
70052117	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%	70052117	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%
70052123	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%	70052123	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%
70052129	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%	70052129	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%
70052135	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%	70052135	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052145	Of a thickness exceeding 6 mm but not exceeding 8 mm (excluding optical glass)	10%
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052155	Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding optical glass)	10%

70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		70052165	Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding optical glass)	10%
70052185	Of a thickness exceeding 6 mm (excluding optical glass)	10%	70052185	Of a thickness exceeding 12 mm (excluding optical glass)	10%
70052900	Other		70052905	Solar glass	10%
70052910	Optical glass	10%	70052910	Optical glass	10%
70052913	Of a thickness not exceeding 2 mm (excluding optical glass)	10%	70052913	Of a thickness not exceeding 2 mm (excluding solar glass and optical glass)	10%
70052915	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding optical glass)	10%	70052915	Of a thickness exceeding 2 mm but not exceeding 2,5 mm (excluding solar glass and optical glass)	10%
70052917	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)	10%	70052917	Of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding solar glass and optical glass)	10%
70052923	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding optical glass)	10%	70052923	Of a thickness exceeding 3 mm but not exceeding 4 mm (excluding solar glass and optical glass)	10%
70052925	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding optical glass)	10%	70052925	Of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	10%
70052935	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding optical glass)	10%	70052935	Of a thickness exceeding 5 mm but not exceeding 6 mm (excluding solar glass and optical glass)	10%
70052900	Other		70052945	Of a thickness exceeding 6 mm but not exceeding 8 mm (excluding solar glass and optical glass)	10%
70052900	Other		70052955	Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding optical glass)	10%

70052900	Other		70052965	Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding optical glass)	10%
70052985	Of a thickness exceeding 6 mm (excluding optical glass)	10%	70052985	Of a thickness exceeding 12 mm (excluding optical glass)	10%
70053000	Wired glass	10%	70053000	Wired glass	10%
70060090	Other	10%	70060090	Other	10%
70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%	70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%
70071900	Other	15%			
70071900	Other		70071910	Solar glass	15%
70071900	Other		70071990	Other	15%
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%			
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		70072120	Windscreens for vehicles	30%
70072100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		70072190	Other	15%
70072900	Other	15%	70072900	Other	15%
70080000	Multiple-walled insulating units of glass	15%	70080000	Multiple-walled insulating units of glass	15%
70091000	Rear-view mirrors for vehicles	15%	70091000	Rear-view mirrors for vehicles	15%
70099100	Unframed	15%	70099100	Unframed	15%
70099200	Framed	15%	70099200	Framed	15%
70102000	Stoppers, lids and other closures	5%	70102000	Stoppers, lids and other closures	5%
70109010	Syphon vases; preserving jars	5%			
70109090	Other		70109020	Syphon vases	5%

70109090	Other		70109031	Of a capacity not exceeding 250 ml	5%
70109090	Other		70109033	Of a capacity exceeding 250 ml	5%
70109090	Other		70109041	Of a capacity not exceeding 300 ml	10%
70109090	Other		70109043	Of a capacity exceeding 300 ml but not exceeding 500 ml	10%
70109090	Other		70109045	Of a capacity exceeding 500 ml but not exceeding 750 ml	10%
70109090	Other		70109047	Of a capacity exceeding 750 ml but not exceeding 1 100 ml	10%
70109090	Other		70109049	Of a capacity exceeding 1 100 ml	10%
70109090	Other		70109051	Of a capacity not exceeding 250 ml	10%
70109090	Other		70109053	Of a capacity exceeding 250 ml but not exceeding 330 ml	10%
70109090	Other		70109055	Of a capacity exceeding 330 ml but not exceeding 500 ml	10%
70109090	Other		70109057	Of a capacity exceeding 500 ml but not exceeding 750 ml	10%
70109090	Other		70109058	Of a capacity exceeding 750 ml but not exceeding 1 100 ml	10%
70109090	Other		70109059	Of a capacity exceeding 1 100 ml	10%
70109090	Other	10%	70109090	Other	10%
70131005	Ash trays	15%	70131005	Ash trays	15%
70131027	Plates, cups and saucers, machine-made	15%	70131027	Plates, cups and saucers, machine-made	15%
70131090	Other	5%	70131090	Other	5%
70132200	Of lead crystal	5%	70132200	Of lead crystal	5%
70132800	Other	5%	70132800	Other	5%
70133300	Of lead crystal	5%	70133300	Of lead crystal	5%
70133700	Other	5%	70133700	Other	5%
70134110	Plates, cups and saucers, machine-made	15%	70134110	Plates, cups and saucers, machine-made	15%

70134190	Other	5%	70134190	Other	5%
70134210	Plates, cups and saucers, machine-made	15%	70134210	Plates, cups and saucers, machine-made	15%
70134290	Other	5%	70134290	Other	5%
70134910	Plates, cups and saucers, machine made	15%	70134910	Plates, cups and saucers, machine made	15%
70134990	Other	5%	70134990	Other	5%
70139100	Of lead crystal	5%	70139100	Of lead crystal	5%
70139900	Other	5%	70139900	Other	5%
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%	70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%
70169090	Other	15%	70169090	Other	15%
70171010	Blood sample collection tubes	10%	70171010	Blood sample collection tubes	10%
70172010	Blood sample collection tubes	10%	70172010	Blood sample collection tubes	10%
70179010	Blood sample collection tubes	10%	70179010	Blood sample collection tubes	10%
70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%	70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%
70191990	Other	15%	70191990	Other	15%
70193100	Mats	15%	70193100	Mats	15%
70193200	Thin sheets (voiles)	10%	70193200	Thin sheets (voiles)	10%
70193900	Other	15%	70193900	Other	15%
70194010	Fabrics woven from multifilament rovings	15%	70194010	Fabrics woven from multifilament rovings	15%
70194020	Other, coated with plastics	10%	70194020	Other, coated with plastics	10%
70194090	Other	5%	70194090	Other	5%
70195110	Coated with plastics	10%	70195110	Coated with plastics	10%
70195190	Other	5%	70195190	Other	5%

70195210	Coated with plastics	10%	70195210	Coated with plastics	10%
70195290	Other	5%	70195290	Other	5%
70195910	Coated with plastics	10%	70195910	Coated with plastics	10%
70195990	Other	5%	70195990	Other	5%
70199020	For blades used with wind turbines	15%	70199020	For blades used with wind turbines	15%
70199090	Other	15%	70199090	Other	15%
71129910	Of plastics containing silver compounds	15%	71129910	Of plastics containing silver compounds	15%
71131100	Of silver, whether or not plated or clad with other precious metal	20%	71131100	Of silver, whether or not plated or clad with other precious metal	20%
71131900	Of other precious metal, whether or not plated or clad with precious metal	20%	71131900	Of other precious metal, whether or not plated or clad with precious metal	20%
71132000	Of base metal clad with precious metal	20%	71132000	Of base metal clad with precious metal	20%
71141190	Other	20%	71141190	Other	20%
71141990	Other	20%	71141990	Other	20%
71142090	Other	20%	71142090	Other	20%
71159030	Crucibles of platinum; wire cloth of platinum; laboratory equipment of platinum	20%	71159030	Crucibles of platinum; wire cloth of platinum; laboratory equipment of platinum	20%
71161000	Of natural or cultured pearls	20%	71161000	Of natural or cultured pearls	20%
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%
71171100	Cuff-links and studs	20%	71171100	Cuff-links and studs	20%
71171900	Other	20%	71171900	Other	20%
71179000	Other	20%	71179000	Other	20%
72029930	Ferro-silico-magnesium	5%	72029930	Ferro-silico-magnesium	5%

72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	free	72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%
72071200	Other, of rectangular (excluding square) cross-section	free	72071200	Other, of rectangular (excluding square) cross-section	10%
72071900	Other	free	72071900	Other	10%
72072000	Containing by mass 0,25 per cent or more of carbon	free	72072000	Containing by mass 0,25 per cent or more of carbon	10%
72081000	In coils, not further worked than hot-rolled, with patterns in relief	free	72081000	In coils, not further worked than hot-rolled, with patterns in relief	10%
72082500	Of a thickness of 4,75 mm or more	free	72082500	Of a thickness of 4,75 mm or more	10%
72082600	Of a thickness of 3 mm or more but less than 4,75 mm	free	72082600	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72082700	Of a thickness of less than 3 mm	free	72082700	Of a thickness of less than 3 mm	10%
72083600	Of a thickness exceeding 10 mm	free	72083600	Of a thickness exceeding 10 mm	10%
72083700	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free	72083700	Of a thickness of 4,75 mm or more but not exceeding 10 mm	10%
72083800	Of a thickness of 3 mm or more but less than 4,75 mm	free	72083800	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72083900	Of a thickness of less than 3 mm	free	72083900	Of a thickness of less than 3 mm	10%
72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	free	72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	10%
72085100	Of a thickness exceeding 10 mm	free	72085100	Of a thickness exceeding 10 mm	10%

72085200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free	72085200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	10%
72085300	Of a thickness of 3 mm or more but less than 4,75 mm	free	72085300	Of a thickness of 3 mm or more but less than 4,75 mm	10%
72085400	Of a thickness of less than 3 mm	free	72085400	Of a thickness of less than 3 mm	10%
72089000	Other	free	72089000	Other	10%
72091500	Of a thickness of 3 mm or more	free	72091500	Of a thickness of 3 mm or more	10%
72091600	Of a thickness exceeding 1 mm but less than 3 mm	free	72091600	Of a thickness exceeding 1 mm but less than 3 mm	10%
72091700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free	72091700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%
72091800	Of a thickness of less than 0,5 mm	free	72091800	Of a thickness of less than 0,5 mm	10%
72092500	Of a thickness of 3 mm or more	free	72092500	Of a thickness of 3 mm or more	10%
72092600	Of a thickness exceeding 1 mm but less than 3 mm	free	72092600	Of a thickness exceeding 1 mm but less than 3 mm	10%
72092700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free	72092700	Of a thickness of 0,5 mm or more but not exceeding 1 mm	10%
72099000	Other	free	72099000	Other	10%
72101100	Of a thickness of 0,5 mm or more	free	72101100	Of a thickness of 0,5 mm or more	10%
72101200	Of a thickness of less than 0,5 mm	free			
72101200	Of a thickness of less than 0,5 mm		72101210	Other, of a thickness less than 0,3 mm	10%
72101200	Of a thickness of less than 0,5 mm		72101290	Other	10%
72104100	Corrugated	free			
72104100	Corrugated		72104110	Of a thickness of less than 0,45 mm	10%
72104100	Corrugated		72104190	Other	10%
72104900	Other	free			

72104900	Other		72104910	Of a thickness of less than 0.45 mm	10%
72104900	Other		72104990	Other	10%
72106100	Plated or coated with aluminium-zinc alloys	free			
72106100	Plated or coated with aluminium-zinc alloys		72106110	Of a thickness of less than 0,45 mm	10%
72106100	Plated or coated with aluminium-zinc alloys		72106190	Other	10%
72107000	Painted, varnished or coated with plastics	free			
72107000	Painted, varnished or coated with plastics		72107010	Of a thickness of less than 0,45 mm	10%
72107000	Painted, varnished or coated with plastics		72107090	Other	10%
72109000	Other	free			
72109000	Other		72109010	Of a thickness of less than 0,45 mm	10%
72109000	Other		72109090	Other	10%
72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	free	72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%
72111400	Other, of a thickness of 4,75 mm or more	free	72111400	Other, of a thickness of 4,75 mm or more	10%
72111900	Other	free	72111900	Other	10%
72112300	Containing by mass less than 0,25 per cent of carbon	free	72112300	Containing by mass less than 0,25 per cent of carbon	10%
72112900	Other	free	72112900	Other	10%
72119000	Other	free	72119000	Other	10%
72121000	Plated or coated with tin	free	72121000	Plated or coated with tin	10%

72123000	Otherwise plated or coated with zinc	free	72123000	Otherwise plated or coated with zinc	10%
72124000	Painted, varnished or coated with plastics	free	72124000	Painted, varnished or coated with plastics	10%
72132000	Other, of free-cutting steel	free	72132000	Other, of free-cutting steel	10%
72139100	Of circular cross-section measuring less than 14 mm in diameter	free	72139100	Of circular cross-section measuring less than 14 mm in diameter	10%
72139900	Other	free	72139900	Other	10%
72141000	Forged	free	72141000	Forged	10%
72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	free	72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	10%
72143000	Of free-cutting steel	free	72143000	Of free-cutting steel	10%
72149100	Of rectangular (excluding square) cross-section	free	72149100	Of rectangular (excluding square) cross-section	10%
72149900	Other	free	72149900	Other	10%
72159000	Other	free	72159000	Other	10%
72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	free	72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%
72162100	L sections	free	72162100	L sections	10%
72162200	T sections	free	72162200	T sections	10%
72163100	U sections	free	72163100	U sections	10%
72163200	I sections	free	72163200	I sections	10%
72163300	H sections	free	72163300	H sections	10%
72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	free	72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10%

72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	free	72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	10%
72166900	Other	free	72166900	Other	10%
72171000	Not plated or coated, whether or not polished		72171010	Of a diameter of 1,30 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	10%
72171000	Not plated or coated, whether or not polished		72171090	Other	10%
72172000	Plated or coated with zinc	free	72172000	Plated or coated with zinc	10%
72173000	Plated or coated with other base metals	free			
72173000	Plated or coated with other base metals		72173011	Of a diameter of 1,3 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa	10%
72173000	Plated or coated with other base metals		72173019	Other	10%
72173000	Plated or coated with other base metals		72173090	<P>Other</P>	10%
72191100	Of a thickness exceeding 10 mm	free			
72191100	Of a thickness exceeding 10 mm		72191190	Other	5%

72191200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free			
72191200	Of a thickness of 4,75 mm or more but not exceeding 10 mm		72191290	Other	5%
72191300	Of a thickness of 3 mm or more but less than 4,75 mm	free			
72191300	Of a thickness of 3 mm or more but less than 4,75 mm		72191390	Other	5%
72191400	Of a thickness of less than 3 mm	free			
72191400	Of a thickness of less than 3 mm		72191490	Other	5%
72192100	Of a thickness exceeding 10 mm	free			
72192100	Of a thickness exceeding 10 mm		72192190	Other	5%
72192200	Of a thickness of 4,75 mm or more but not exceeding 10 mm	free			
72192200	Of a thickness of 4,75 mm or more but not exceeding 10 mm		72192290	Other	5%
72192300	Of a thickness of 3 mm or more but less than 4,75 mm	free			
72192300	Of a thickness of 3 mm or more but less than 4,75 mm		72192390	Other	5%
72192400	Of a thickness of less than 3 mm	free			
72192400	Of a thickness of less than 3 mm		72192490	Other	5%

72193100	Of a thickness of 4,75 mm or more	free			
72193100	Of a thickness of 4,75 mm or more		72193190	Other	5%
72193200	Of a thickness of 3 mm or more but less than 4,75 mm	free			
72193200	Of a thickness of 3 mm or more but less than 4,75 mm		72193290	Other	5%
72193300	Of a thickness exceeding 1 mm but less than 3 mm	free			
72193300	Of a thickness exceeding 1 mm but less than 3 mm		72193390	Other	5%
72193400	Of a thickness of 0,5 mm or more but not exceeding 1 mm	free			
72193400	Of a thickness of 0,5 mm or more but not exceeding 1 mm		72193490	Other	5%
72193500	Of a thickness of less than 0,5 mm	free			
72193500	Of a thickness of less than 0,5 mm		72193590	Other	5%
72199000	Other	free			
72199000	Other		72199090	Other	5%
72201200	Of a thickness of less than 4,75 mm	free			
72201200	Of a thickness of less than 4,75 mm		72201290	Other	5%
72202000	Not further worked than cold-rolled (cold-reduced)	free			
72202000	Not further worked than cold-rolled (cold-reduced)		72202090	Other	5%
72209000	Other	free			
72209000	Other		72209090	Other	5%

72253000	Other, not further worked than hot-rolled, in coils	free	72253000	Other, not further worked than hot-rolled, in coils	10%
72254000	Other, not further worked than hot-rolled, not in coils	free	72254000	Other, not further worked than hot-rolled, not in coils	10%
72255000	Other, not further worked than cold-rolled (cold-reduced)	free	72255000	Other, not further worked than cold-rolled (cold-reduced)	10%
72259900	Other	free	72259900	Other	10%
72261100	Grain-oriented	free	72269100	Not further worked than hot-rolled	10%
72269200	Not further worked than cold-rolled (cold reduced)	free	72269200	Not further worked than cold-rolled (cold reduced)	10%
72269900	Other	free	72269900	Other	10%
72279000	Other	free	72279000	Other	10%
72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	free	72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%
72284000	Other bars and rods, not further worked than forged	free	72284000	Other bars and rods, not further worked than forged	10%
72286000	Other bars and rods	free	72286000	Other bars and rods	10%
72287000	Angles, shapes and sections	free	72287000	Angles, shapes and sections	10%
72288000	Hollow drill bars and rods	free	72288000	Hollow drill bars and rods	10%
73011000	Sheet piling	5%	73011000	Sheet piling	5%
73012000	Angles, shapes and sections	10%	73012000	Angles, shapes and sections	10%
73021000	Rails	5%	73021000	Rails	5%
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	5%	73023000	Switch blades, crossing frogs, point rods and other crossing pieces	5%
73024000	Fish-plates and sole plates	5%	73024000	Fish-plates and sole plates	5%
73029000	Other	5%	73029000	Other	5%
73030000	Tubes, pipes and hollow profiles, of cast iron	free	73030000	Tubes, pipes and hollow profiles, of cast iron	15%
73041900	Other	10%			

73041900	Other		73041910	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 170 mm	15%
73041900	Other		73041990	Other	10%
73042200	Drill pipe of stainless steel	10%	73042200	Drill pipe of stainless steel	10%
73042300	Other drill pipe	10%			
73042300	Other drill pipe		73042310	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 178 mm	15%
73042300	Other drill pipe		73042390	Other	10%
73042400	Other, of stainless steel	10%	73042400	Other, of stainless steel	10%
73042900	Other	10%			
73042900	Other		73042910	Of a wall thickness not exceeding 25 mm and an outside cross-sectional dimension not exceeding 178 mm	15%
73042900	Other		73042990	Other	10%
73043100	Cold-drawn or cold-rolled (cold-reduced)	15%	73043100	Cold-drawn or cold-rolled (cold-reduced)	15%
73043990	Other	15%	73043990	Other	15%
73045100	Cold-drawn or cold-rolled (cold-reduced)	15%	73045100	Cold-drawn or cold-rolled (cold-reduced)	15%
73045990	Other	15%	73045990	Other	15%
73049000	Other	15%	73049000	Other	15%
73051100	Longitudinally submerged arc welded	10%	73051100	Longitudinally submerged arc welded	15%
73051200	Other, longitudinally welded	10%	73051200	Other, longitudinally welded	15%
73051900	Other	10%	73051900	Other	15%
73052000	Casing of a kind used in drilling for oil or gas	10%	73052000	Casing of a kind used in drilling for oil or gas	15%
73053110	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional	free	73053110	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension	15%

	dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm			exceeding 400 mm and a wall thickness exceeding 10,5 mm	
73053190	Other	10%	73053190	Other	15%
73053910	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	free	73053910	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	15%
73053990	Other	10%	73053990	Other	15%
73059010	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	free	73059010	High-pressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	15%
73059090	Other	10%	73059090	Other	15%
73061100	Welded, of stainless steel	10%	73061100	Welded, of stainless steel	10%
73061900	Other	10%	73061900	Other	15%
73062100	Welded, of stainless steel	10%	73062100	Welded, of stainless steel	10%
73062900	Other	10%	73062900	Other	15%
73063010	With a wall thickness not exceeding 2 mm, galvanised	10%	73063010	With a wall thickness not exceeding 2 mm, galvanised	10%
73063020	With a wall thickness not exceeding 2 mm, not galvanised	10%	73063020	With a wall thickness not exceeding 2 mm, not galvanised	10%
73063030	With a wall thickness exceeding 2 mm, galvanised	10%	73063030	With a wall thickness exceeding 2 mm, galvanised	15%
73063040	With a wall thickness exceeding 2 mm, not galvanised	10%	73063040	With a wall thickness exceeding 2 mm, not galvanised	15%

73064000	Other, welded, of circular cross-section, of stainless steel	10%	73064000	Other, welded, of circular cross-section, of stainless steel	10%
73065000	Other, welded, of circular cross-section, of other alloy steel	10%	73065000	Other, welded, of circular cross-section, of other alloy steel	10%
73066110	With a wall thickness not exceeding 2 mm	10%	73066110	With a wall thickness not exceeding 2 mm	10%
73066120	With a wall thickness exceeding 2 mm	10%	73066120	With a wall thickness exceeding 2 mm	10%
73066910	With a wall thickness not exceeding 2 mm	10%	73066910	With a wall thickness not exceeding 2 mm	10%
73066920	With a wall thickness exceeding 2 mm	10%	73066920	With a wall thickness exceeding 2 mm	10%
73069000	Other	10%	73069000	Other	10%
73071110	For use with down pipes and gutter pipes	10%	73071110	For use with down pipes and gutter pipes	10%
73071910	For use with down pipes and gutter pipes	10%	73071910	For use with down pipes and gutter pipes	10%
73071980	Other, of cast iron	10%	73071980	Other, of cast iron	10%
73072110	For use with down pipes and gutter pipes	10%	73072110	For use with down pipes and gutter pipes	10%
73072210	For use with down pipes and gutter pipes	10%	73072210	For use with down pipes and gutter pipes	10%
73072310	For use with down pipes and gutter pipes	10%	73072310	For use with down pipes and gutter pipes	10%
73072910	For use with down pipes and gutter pipes	10%	73072910	For use with down pipes and gutter pipes	10%
73079110	For use with down pipes and gutter pipes	10%	73079110	For use with down pipes and gutter pipes	10%
73079120	For use with electrical wiring conduit	10%	73079120	For use with electrical wiring conduit	10%

73079135	Slip-on type, of an inside cross-sectional dimension of 25 mm or more but not exceeding 1 200 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079135	Slip-on type, of an inside cross-sectional dimension of 25 mm or more but not exceeding 1 200 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73079140	Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm	10%	73079140	Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm	10%
73079210	For use with down pipes and gutter pipes	10%	73079210	For use with down pipes and gutter pipes	10%
73079220	For use with electrical wiring conduit	10%	73079220	For use with electrical wiring conduit	10%
73079230	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079230	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73079310	For use with down pipes and gutter pipes	10%	73079310	For use with down pipes and gutter pipes	10%
73079320	For use with electrical wiring conduit	10%	73079320	For use with electrical wiring conduit	10%
73079330	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079330	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73079910	For use with down pipes and gutter pipes	10%	73079910	For use with down pipes and gutter pipes	10%

73079920	For use with electrical wiring conduit	10%	73079920	For use with electrical wiring conduit	10%
73079930	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%	73079930	Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes)	10%
73081000	Bridges and bridge-sections	15%	73081000	Bridges and bridge-sections	15%
73082010	Lattice masts for telegraph lines or electric power lines	15%	73082010	Lattice masts for telegraph lines or electric power lines	15%
73082090	Other	15%	73082090	Other	15%
73083090	Other	15%	73083090	Other	15%
73084090	Other	15%	73084090	Other	15%
73089090	Other	15%			
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	free			
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but		73089091	Roof tiles, with dimensions not exceeding a width of 397 mm, a length of 675 mm and a thickness of 0,45 mm	15%

	not fitted with mechanical or thermal equipment				
73090000	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		73089099	Other	15%
73101000	Of a capacity of 50 li or more	free			
73101000	Of a capacity of 50 li or more		73101010	Conical steel drums of a capacity of 235 li or more	15%
73110010	Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 150 litres, identifiable for use with liquefied petroleum gas	15%			
73110090	Other		73110020	Of a welded construction, indelibly stamped that it has a water capacity of 1,5 litres or more but not exceeding 114 litres, identifiable for use with liquefied petroleum gas	15%
73121015	Stranded wire, of wire which is plated, coated or clad with tin	free			
73121090	Other		73121017	Stranded wire, of a diameter of 4,8 mm or more (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%

73121020	Other stranded wire	5%	73121020	Other stranded wire	5%
73121090	Other		73121023	Ropes and cables, of wire which is not plated, coated or clad, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	5%
73121090	Other		73121024	Ropes and cables, of wire which is not plated, coated or clad, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%
73121025	Ropes and cables, of wire which is not plated, coated or clad	5%	73121025	Other ropes and cables, of wire which is not plated, coated or clad	5%
73121090	Other		73121027	Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter not exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	5%
73121090	Other		73121030	Ropes and cables, of wire which is plated, coated or clad with zinc, of a diameter exceeding 13 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord)	15%
73121040	Ropes and cables, of wire which is plated, coated or clad with zinc	5%	73121040	Other ropes and cables, of wire which is plated, coated or clad with zinc	5%
73121090	Other	free	73121090	Other	15%
73129000	Other	free			

73129000	Other		73129020	Slings and the like, of rope of a diameter exceeding 4 mm (excluding that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord)	15%
73129000	Other		73129090	Other	15%
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	5%	73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	15%
73141210	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	5%	73141210	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	5%
73141220	With more than 10 but not exceeding 80 apertures per cm in the weft	5%	73141220	With more than 10 but not exceeding 80 apertures per cm in the weft	5%
73141410	Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%	73141410	Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%
73141420	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%	73141420	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%

73141430	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%	73141430	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%
73141920	Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%	73141920	Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm	5%
73141930	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%	73141930	With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	5%
73141940	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%	73141940	With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	5%
73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	5%	73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	5%
73143100	Plated or coated with zinc	5%	73143100	Plated or coated with zinc	15%
73143900	Other	5%	73143900	Other	5%
73144100	Plated or coated with zinc	5%	73144100	Plated or coated with zinc	15%

73144200	Coated with plastics	5%	73144200	Coated with plastics	5%
73144900	Other	5%	73144900	Other	5%
73145000	Expanded metal	5%	73145000	Expanded metal	5%
73151110	Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	10%	73151110	Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	10%
73151235	Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	10%	73151235	Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	10%
73151910	Of bush roller conveyor chain, the following, by mass per piece: pins exceeding 300 g, bushes exceeding 190 g, rollers exceeding 800 g and side plates exceeding 950 g	10%	73151910	Of bush roller conveyor chain, the following, by mass per piece: pins - exceeding 300 g, bushes - exceeding 190 g, rollers - exceeding 800 g and side plates - exceeding 950 g	10%
73158200	Other, welded link	free			
73158200	Other, welded link		73158201	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of less than 4 mm	15%
73158200	Other, welded link		73158203	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm	15%

73158200	Other, welded link		73158205	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm	15%
73158200	Other, welded link		73158207	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 20 mm but not exceeding 36 mm	15%
73158200	Other, welded link		73158290	Other	15%
73158990	Other	10%	73158990	Other	10%
73159090	Other	10%	73159090	Other	10%
73170090	Other		73170002	Wire nails with shanks pointed at one end, presented in strips	15%
73170090	Other		73170004	Pointed screw-nails with twisted shanks and unslotted heads	15%
73170090	Other		73170006	Other wire nails	15%
73170015	Drawing pins; corrugated nails	10%	73170015	Drawing pins; corrugated nails	10%
73170040	Staples	10%	73170040	Staples	10%
73181100	Coach screws	free	73181100	Coach screws	15%
73181300	Screw hooks and screw rings	10%	73181300	Screw hooks and screw rings	15%
73181526	Socket screws	free	73181526	Socket screws	30%
73181535	Other screws and bolts (including bolt ends, screw studs and screw studding), of stainless steel (excluding those that are fully threaded with hexagon heads)	10%	73181535	Other screws and bolts (including bolt ends and screw studs, of stainless steel (excluding those that are fully threaded with hexagon heads)	30%
73181590	Other		73181536	Screw studding of stainless steel (excluding those identifiable for aircraft)	30%

73181537	Other screws and bolts, fully threaded with hexagon heads, of stainless steel	10%	73181537	Other screws and bolts, fully threaded with hexagon heads, of stainless steel	10%
73181539	Other screws, full threaded with hexagon heads (excluding those of stainless steel)	10%	73181539	Other screws, fully threaded with hexagon heads (excluding those of stainless steel)	30%
73181541	Bolt ends, screw studs and screw studding (excluding those of stainless steel and those identifiable for aircraft)	10%	73181541	Bolt ends and screw studs (excluding those of stainless steel and those identifiable for aircraft)	30%
73181590	Other		73181542	Screw studding (excluding those of stainless steel and those identifiable for aircraft)	30%
73181543	Other bolts (excluding bolt ends, screw studs and screw studding) with hexagon heads	10%	73181543	Other bolts (excluding bolt ends, screw studs and screw studding) with hexagon heads	30%
73181590	Other	10%	73181590	Other	30%
73181605	Identifiable for use on aircraft	free			
73181690	Other		73181620	<P>Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts</P>	10%
73181690	Other		73181630	Other, hexagon nuts	30%
73181690	Other	10%	73181690	Other	30%
73181900	Other	free	73181900	Other	15%
73182110	Spring washers, split or double-coiled	10%	73182110	Spring washers, split or double-coiled	10%
73182300	Rivets	free	73182300	Rivets	30%
73182400	Cotters and cotter-pins	free	73182400	Cotters and cotter-pins	30%
73182900	Other	free	73182900	Other	15%
73201000	Leaf-springs and leaves therefor	5%	73201000	Leaf-springs and leaves therefor	5%

73202000	Helical springs	5%			
73202000	Helical springs		73202010	With a wire diameter of more than 1.32 mm but not exceeding 2.43 mm 	30%
73202000	Helical springs		73202090	Other	5%
73209000	Other	5%	73209000	Other	5%
73211100	For gas fuel or for both gas and other fuels	15%			
73211100	For gas fuel or for both gas and other fuels		73211110	Stoves for gas fuel, having two or more plates with gas burners and a gas oven with a gross capacity not exceeding 100 litres	30%
73211100	For gas fuel or for both gas and other fuels		73211190	Other	15%
73211200	For liquid fuel	15%	73211200	For liquid fuel	15%
73211900	Other, including appliances for solid fuel	15%	73211900	Other, including appliances for solid fuel	15%
73218100	For gas fuel or for both gas and other fuels	15%	73218100	For gas fuel or for both gas and other fuels	15%
73218200	For liquid fuel	15%	73218200	For liquid fuel	15%
73218900	Other, including appliances for solid fuel	15%	73218900	Other, including appliances for solid fuel	15%
73219000	Parts	15%	73219000	Parts	15%
73221100	Of cast iron	15%	73221100	Of cast iron	15%
73221900	Other	15%	73221900	Other	15%
73229000	Other	15%	73229000	Other	15%
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%	73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%
73239100	Of cast iron, not enamelled	20%	73239100	Of cast iron, not enamelled	20%
73239200	Of cast iron, enamelled	20%	73239200	Of cast iron, enamelled	20%

73239320	Hollowware for kitchen or table use (excluding those plated with precious metal)	30%	73239320	Hollowware for kitchen or table use (excluding those plated with precious metal)	30%
73239390	Other	20%	73239390	Other	20%
73239400	Of iron (excluding cast iron) or steel, enamelled	20%	73239400	Of iron (excluding cast iron) or steel, enamelled	20%
73239900	Other	20%	73239900	Other	20%
73241000	Sinks and wash basins, of stainless steel	20%	73241000	Sinks and wash basins, of stainless steel	30%
73242110	Plated with precious metal	20%	73242110	Plated with precious metal	20%
73242190	Other	10%	73242190	Other	10%
73242900	Other	20%	73242900	Other	20%
73249000	Other, including parts	20%	73249000	Other, including parts	20%
73261100	Grinding balls and similar articles for mills	free	73261100	Grinding balls and similar articles for mills	15%
73262010	Gabions of wire netting	free	73262010	Gabions of wire netting	30%
73262090	Other	15%	73262090	Other	15%
73269010	Hose clamps	15%	73269010	Hose clamps	15%
73269050	Calender rims	10%	73269050	Calender rims	10%
74071000	Of refined copper	10%	74071000	Of refined copper	10%
74072100	Of copper-zinc base alloys (brass)	10%	74072100	Of copper-zinc base alloys (brass)	10%
74072990	Other	10%	74072990	Other	10%
74082100	Of copper-zinc base alloys (brass)	3%	74082100	Of copper-zinc base alloys (brass)	3%
74091100	In coils	10%	74091100	In coils	10%
74091900	Other	10%	74091900	Other	10%
74092100	In coils	10%	74092100	In coils	10%
74092900	Other	10%	74092900	Other	10%
74093100	In coils	10%	74093100	In coils	10%
74093900	Other	10%	74093900	Other	10%

74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%
74099000	Of other copper alloys	10%	74099000	Of other copper alloys	10%
74101100	Of refined copper	10%	74101100	Of refined copper	10%
74101200	Of copper alloys	10%	74101200	Of copper alloys	10%
74111010	With an outside cross-sectional dimension not exceeding 115 mm	10%	74111010	With an outside cross-sectional dimension not exceeding 115 mm	10%
74112115	With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	10%	74112115	With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	10%
74112210	With an outside cross-sectional dimension not exceeding 115 mm	10%	74112210	With an outside cross-sectional dimension not exceeding 115 mm	10%
74112910	With an outside cross-sectional dimension not exceeding 115 mm	10%	74112910	With an outside cross-sectional dimension not exceeding 115 mm	10%
74121010	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%	74121010	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%
74121080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%	74121080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%
74122010	Brass bends and junctions, for use with sanitary or waste water pipes	10%	74122010	Brass bends and junctions, for use with sanitary or waste water pipes	10%

74122020	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%	74122020	Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	10%
74122080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%	74122080	Other, for use with piping of an inside diameter of less than 12,7 mm	10%
74122090	Other	10%	74122090	Other	10%
74130030	Cables, cordage and rope; electric wire or cable	5%	74130030	Cables, cordage and rope; electric wire or cable	5%
74181010	Pot scourers and scouring or polishing pads, gloves and the like	20%	74181010	Pot scourers and scouring or polishing pads, gloves and the like	20%
74181090	Other	20%	74181090	Other	20%
74182000	Sanitary ware and parts thereof	20%	74182000	Sanitary ware and parts thereof	20%
74199100	Cast, moulded, stamped or forged, but not further worked	15%	74199100	Cast, moulded, stamped or forged, but not further worked	15%
74199930	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	20%	74199930	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	20%
74199990	Other	10%	74199990	Other	10%
76041030	For blades used with wind turbines	5%	76041030	For blades used with wind turbines	5%
76041035	Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm	5%	76041035	Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm	5%
76041065	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%	76041065	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%

76042115	Of a maximum outside cross-sectional dimension not exceeding 370 mm	5%	76042115	Of a maximum outside cross-sectional dimension not exceeding 370 mm	15%
76042915	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	5%	76042915	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	15%
76042965	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	5%	76042965	Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	15%
76061107	Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate)]	free	76061107	Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate)]	15%
76061117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76061117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76061190	Other	free	76061190	Other	15%
76061207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring	free	76061207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding	15%

	with patterns in relief (tread plate) and those which are perforated]			non-slip flooring with patterns in relief (tread plate) and those which are perforated]	
76061217	Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate), those which are perforated, and those containing by mass more than 0,5 per cent of copper, 6 per cent of magnesium or 4 per cent of silicon]	free	76061217	Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate), those which are perforated, and those containing by mass more than 0,5 per cent of copper, 6 per cent of magnesium or 4 per cent of silicon]	15%
76061290	Other	free	76061290	Other	15%
76069107	Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069107	Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069117	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%

76069190	Other	free	76069190	Other	15%
76069207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069207	Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069217	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	free	76069217	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	15%
76069290	Other	free	76069290	Other	15%
76071100	Rolled but not further worked	free	76071100	Rolled but not further worked	15%
76071910	Etched, of a width not exceeding 105 mm	free	76071910	Etched, of a width not exceeding 105 mm	15%
76071925	Other, self-adhesive, coated with glass microspheres	free	76071925	Other, self-adhesive, coated with glass microspheres	15%
76071990	Other	free	76071990	Other	15%
76072020	Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side only (excluding that laminated to paper or	free	76072020	Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side only (excluding that laminated to paper or plastics and reinforced with glass or sisal fibre)	15%

	plastics and reinforced with glass or sisal fibre)				
76072025	Other, self-adhesive, coated with glass microspheres	free	76072025	Other, self-adhesive, coated with glass microspheres	15%
76072090	Other	free	76072090	Other	15%
76081000	Of aluminium, not alloyed	5%	76081000	Of aluminium, not alloyed	5%
76090010	Of an inside diameter of less than 12,7 mm	10%	76090010	Of an inside diameter of less than 12,7 mm	10%
76101000	Doors, windows and their frames and thresholds for doors	10%	76101000	Doors, windows and their frames and thresholds for doors	10%
76109000	Other	10%	76109000	Other	10%
76121000	Collapsible tubular containers	10%	76121000	Collapsible tubular containers	10%
76129040	Cans of a capacity not exceeding 500 ml	10%	76129040	Cans of a capacity not exceeding 500 ml	10%
76141000	With steel core	10%	76141000	With steel core	10%
76149000	Other	10%	76149000	Other	10%
76151010	Pot scourers and scouring or polishing pads, gloves and the like	20%	76151010	Pot scourers and scouring or polishing pads, gloves and the like	20%
76151020	Hollowware for table or kitchen use (excluding buckets)	30%	76151020	Hollowware for table or kitchen use (excluding buckets)	30%
76151090	Other	20%	76151090	Other	20%
76152000	Sanitary ware and parts thereof	20%	76152000	Sanitary ware and parts thereof	20%
76169910	Venetian blinds	10%	76169910	Venetian blinds	10%
76169920	Steps and ladders	15%	76169920	Steps and ladders	15%
76169930	Slugs for impact extrusion	10%	76169930	Slugs for impact extrusion	10%

82011090	Other		82011005	Of a maximum blade width of more than 150 mm but not exceeding 200 mm	20%
82011010	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	20%	82011010	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	20%
82013003	Mattocks; picks	20%	82013003	Mattocks; picks	20%
82013020	Hoes with a working edge of a width not exceeding 320 mm	20%	82013020	Hoes with a working edge of a width not exceeding 320 mm	20%
82013040	Rakes with not more than 8 prongs	20%	82013040	Rakes with not more than 8 prongs	20%
82014010	Hatchets with steel handles	20%	82014010	Hatchets with steel handles	20%
82019010	Fork with 8 or more prongs	15%	82019010	Fork with 8 or more prongs	15%
82019020	Other forks, with a prong length exceeding 150 mm	20%	82019020	Other forks, with a prong length exceeding 150 mm	20%
82022020	Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetal	10%	82022020	Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetal	10%
82022030	Other, of a width of 4,5 mm or more but not exceeding 32 mm	20%	82022030	Other, of a width of 4,5 mm or more but not exceeding 32 mm	20%
82023930	With a working part of tungsten carbide and a diameter not exceeding 600 mm	20%	82023930	With a working part of tungsten carbide and a diameter not exceeding 600 mm	20%
82029100	Straight saw blades, for working metal	20%	82029100	Straight saw blades, for working metal	20%
82031000	Files, rasps and similar tools	15%	82031000	Files, rasps and similar tools	15%
82032010	Waterpump pliers	20%	82032010	Waterpump pliers	20%

82032020	Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: side-cutting pliers with serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including bent-nose type)	20%	82032020	Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: side-cutting pliers with serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including bent-nose type)	20%
82032030	Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	20%	82032030	Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	20%
82022040	Adjustable self-locking pliers and grips	20%	82032040	Adjustable self-locking pliers and grips	20%
82041115	Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	20%	82041115	Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	20%
82041140	Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not	20%	82041140	Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not	20%

	exceeding 21 mm (excluding torque wrenches)			exceeding 21 mm (excluding torque wrenches)	
82041210	Pipe wrenches (excluding chain pipe wrenches)	20%	82041210	Pipe wrenches (excluding chain pipe wrenches)	20%
82041220	Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	20%	82041220	Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	20%
82042040	With a drive of 9 mm or more but not exceeding 21 mm	20%	82042040	With a drive of 9 mm or more but not exceeding 21 mm	20%
82052010	Steel headed hammers	20%	82052010	Steel headed hammers	20%
82054010	Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%	82054010	Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%
82054020	Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5 mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%	82054020	Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5 mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	20%
82054040	Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	20%	82054040	Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	20%
82055905	Riveting tools for blind riveting; brick bolsters; cold chisels; punches; hacking knives; soldering irons	20%	82055905	Riveting tools for blind riveting; brick bolsters; cold chisels; punches; hacking knives; soldering irons	20%

82057010	Bench and carpenters vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)	20%	82057010	Bench and carpenters vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)	20%
82057020	Wood working clamps and cramps	20%	82057020	Wood working clamps and cramps	20%
82057030	Self-locking welding clamps; self-locking "C" clamps	20%	82057030	Self-locking welding clamps; self-locking "C" clamps	20%
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	20%	82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	20%
82071325	Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills)	15%	82071325	Bits (excluding those of a diameter exceeding 100 mm but not exceeding 385 mm incorporating hemispherical shaped inserts of tungsten carbide, those of a kind used for raise boring and chisel blanks for rock drills)	15%
82071910	Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	15%	82071910	Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	15%
82074010	Screwing taps, of alloy steel or high speed steel	20%	82074010	Screwing taps, of alloy steel or high speed steel	20%
82075000	Tools for drilling (excluding rock drilling)	20%	82075000	Tools for drilling (excluding rock drilling)	20%
82076015	Reamers, tipped with tungsten carbide or of high speed steel	20%	82076015	Reamers, tipped with tungsten carbide or of high speed steel	20%
82077015	Milling cutters, tipped with tungsten carbide or of high speed steel	20%	82077015	Milling cutters, tipped with tungsten carbide or of high speed steel	20%

82078010	Cutting tools, tipped with tungsten carbide	20%	82078010	Cutting tools, tipped with tungsten carbide	20%
82084000	For agricultural, horticultural or forestry machines	free			
82084000	For agricultural, horticultural or forestry machines		82084010	Lawn mower blades	20%
82090010	Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	20%	82090010	Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	20%
82090020	Other tungsten carbide tips	15%	82090020	Other tungsten carbide tips	15%
82100000	Hand-operated mechanical appliances, of a mass of 10 kg or less, used in the preparation, conditioning or serving of food or drink	20%	82100000	Hand-operated mechanical appliances, of a mass of 10 kg or less, used in the preparation, conditioning or serving of food or drink	20%
82111030	Table knives, not plated with precious metal	20%	82111030	Table knives, not plated with precious metal	20%
82111080	Other, plated with precious metal	20%	82111080	Other, plated with precious metal	20%
82111090	Other	15%	82111090	Other	15%
82119100	Table knives having fixed blades	15%	82119100	Table knives having fixed blades	15%
82119280	Other, plated with precious metal	20%	82119280	Other, plated with precious metal	20%
82119290	Other	15%	82119290	Other	15%
82119330	Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	20%	82119330	Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	20%

82119380	Other, plated with precious metal	20%	82119380	Other, plated with precious metal	20%
82119390	Other	15%	82119390	Other	15%
82119410	For table knives (excluding bread, carving and similar knives)	20%	82119410	For table knives (excluding bread, carving and similar knives)	20%
82119490	Other	15%	82119490	Other	15%
82119510	For table knives having fixed blades, not plated with precious metal	15%	82119510	For table knives having fixed blades, not plated with precious metal	15%
82119530	For other knives, whether or not plated with precious metal	20%	82119530	For other knives, whether or not plated with precious metal	20%
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15%	82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15%
82142000	Manicure or pedicure sets and instruments (including nail files)	20%	82142000	Manicure or pedicure sets and instruments (including nail files)	20%
82149090	Other	15%	82149090	Other	15%
82151000	Sets of assorted articles containing at least one article plated with precious metal	30%	82151000	Sets of assorted articles containing at least one article plated with precious metal	30%
82152000	Other sets of assorted articles	30%	82152000	Other sets of assorted articles	30%
82159100	Plated with precious metal	30%	82159100	Plated with precious metal	30%
82159900	Other	30%	82159900	Other	30%
83011000	Padlocks	20%	83011000	Padlocks	20%
83012000	Locks of a kind used for motor vehicles	20%	83012000	Locks of a kind used for motor vehicles	20%
83013000	Locks of a kind used for furniture	20%	83013000	Locks of a kind used for furniture	20%
83014010	Pin locks incorporating a padlock locking mechanism	20%	83014010	Pin locks incorporating a padlock locking mechanism	20%

83014090	Other	20%	83014090	Other	20%
83015000	Clasps and frames with clasps, incorporating locks	20%	83015000	Clasps and frames with clasps, incorporating locks	20%
83016000	Parts	20%	83016000	Parts	20%
83017000	Keys presented separately	20%	83017000	Keys presented separately	20%
83021000	Hinges	20%	83021000	Hinges	20%
83022000	Castors	20%	83022000	Castors	20%
83023030	Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal	5%	83023030	Fittings of iron, steel or copper, (excluding window opening mechanisms), for windows, doors and door frames	5%
83023090	Other	20%	83023090	Other	20%
83024110	Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames	5%	83024110	Fittings of iron, steel or copper, of a kind solely or principally for windows, doors and door frames	5%
83024190	Other	20%	83024190	Other	20%
83024210	Fittings of iron, steel or copper, commonly used in the manufacture of doors and door frames	5%	83024210	Fittings of iron, steel or copper, of a kind solely or principally for doors and door frames	5%
83024290	Other	20%	83024290	Other	20%
83024900	Other	20%	83024900	Other	20%
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	20%	83025000	Hat-racks, hat-pegs, brackets and similar fixtures	20%
83026000	Automatic door closers	20%	83026000	Automatic door closers	20%
83030010	Cash or deed boxes and the like	20%	83030010	Cash or deed boxes and the like	20%
83030090	Other	15%	83030090	Other	15%

83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03)	20%	83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03)	20%
83051000	Fittings for loose-leaf binders or files	20%	83051000	Fittings for loose-leaf binders or files	20%
83052000	Staples in strips	20%	83052000	Staples in strips	20%
83059000	Other, including parts	20%	83059000	Other, including parts	20%
83071000	Of iron or steel	10%	83071000	Of iron or steel	10%
83079000	Of other base metal	10%	83079000	Of other base metal	10%
83081000	Hooks, eyes and eyelets	15%	83081000	Hooks, eyes and eyelets	15%
83082010	Blind rivets	15%	83082010	Blind rivets	15%
83089090	Other	15%	83089090	Other	15%
83091000	Crown corks	5%	83091000	Crown corks	5%
83099005	Of iron or steel	5%	83099005	Of iron or steel	5%
83099090	Other	14%	83099090	Other	14%
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	20%	83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	20%
83111010	With a mild steel core	10%	83111010	With a mild steel core	10%
83113010	Welding electrodes with a mild steel core	10%	83113010	Welding electrodes with a mild steel core	10%
83119010	Welding electrodes with a mild steel core	10%	83119010	Welding electrodes with a mild steel core	10%
84099137	Gudgeon pins (excluding those for motor cycle engines)	20%	84099137	Gudgeon pins (excluding those for motor cycle engines)	20%

84099140	Inlet and exhaust valves, with a head diameter not exceeding 80 mm	20%	84099140	Inlet and exhaust valves, with a head diameter not exceeding 80 mm	20%
84099160	Radiators	10%	84099160	Radiators	10%
84099960	Radiators	10%	84099960	Radiators	10%
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%
84146020	Domestic type	15%	84146020	Domestic type	15%
84149070	For ventilating fans (excluding that for fans identifiable for use with motor vehicle engines)	5%	84149070	For ventilating fans (excluding that for fans identifiable for use with motor vehicle engines)	5%
84151010	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%	84151010	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%
84151050	Other, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%	84151050	Other, compressor operated, having a rated cooling capacity not exceeding 8,8 kW	15%
84152000	Of a kind used for persons, in motor vehicles	15%	84152000	Of a kind used for persons, in motor vehicles	15%
84159005	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	15%	84159005	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	15%
84159020	Other parts identifiable for use solely or principally with compressor operated machines of subheading 8415.10 having a rated cooling capacity not exceeding 8,8 kW	15%	84159020	Other parts identifiable for use solely or principally with compressor operated machines of subheading 8415.10 having a rated cooling capacity not exceeding 8,8 kW	15%

84181000	Combined refrigerator-freezers, fitted with separate external doors	25%	84181000	Combined refrigerator-freezers, fitted with separate external doors	25%
84182100	Compression-type	25%	84182100	Compression-type	25%
84182900	Other	25%	84182900	Other	25%
84183090	Other	25%	84183090	Other	25%
84184090	Other	25%	84184090	Other	25%
84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%
84186110	Suitable for household refrigerators or freezers	25%	84186110	Suitable for household refrigerators or freezers	25%
84186910	Suitable for household refrigerators or freezers	10%	84186910	Suitable for household refrigerators or freezers	10%
84189110	For household refrigerators or freezers	20%	84189110	For household refrigerators or freezers	20%
84189120	For display counters, cabinets, show-cases or the like	20%	84189120	For display counters, cabinets, show-cases or the like	20%
84189920	Other, for household refrigerators or freezers	10%	84189920	Other, for household refrigerators or freezers	10%
84189930	Other, for display counters, cabinets, show-cases or the like	10%	84189930	Other, for display counters, cabinets, show-cases or the like	10%
84189940	Other evaporators and condensers	10%	84189940	Other evaporators and condensers	10%
84191110	Domestic type	15%	84191110	Domestic type	15%
84191910	Domestic type	15%	84191910	Domestic type	15%
84195000	Heat exchange units	free	84195000	Heat exchange units	15%

84199010	For domestic instantaneous or storage water heaters	15%	84199010	For domestic instantaneous or storage water heaters	15%
84211220	Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	15%	84211220	Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	15%
84212330	Suitable for use with motor vehicle engines (including motorcycle engines)	16%	84212330	Suitable for use with motor vehicle engines (including motorcycle engines)	16%
84213150	Other, suitable for use with motor vehicle engines (including motorcycle engines)	15%	84213150	Other, suitable for use with motor vehicle engines (including motorcycle engines)	15%
84213920	Filtering apparatus of a kind used in motor vehicle air-conditioning systems	19%	84213920	Filtering apparatus of a kind used in motor vehicle air-conditioning systems	19%
84219120	For clothes dryers of a dry mass loading capacity not exceeding 7 kg	15%	84219120	For clothes dryers of a dry mass loading capacity not exceeding 7 kg	15%
84219966	For filters suitable for use with motor vehicle engines (including motorcycle engines)	15%	84219966	For filters suitable for use with motor vehicle engines (including motorcycle engines)	15%
84251100	Powered by electric motor	10%	84251100	Powered by electric motor	10%
84253110	Whaling or trawling winches	10%	84253110	Whaling or trawling winches	10%
84253910	Whaling or trawling winches	10%	84253910	Whaling or trawling winches	10%
84254210	Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%	84254210	Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%
84254225	Bottle jacks, of a lifting capacity not exceeding 90,7 t	10%	84254225	Bottle jacks, of a lifting capacity not exceeding 90,7 t	10%
84254230	Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%	84254230	Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7t	10%

84254235	Four-post jacks, of a lifting capacity not exceeding 3,5 t	10%	84254235	Four-post jacks, of a lifting capacity not exceeding 3,5 t	10%
84254250	Other jacks	10%	84254250	Other jacks	10%
84254915	Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	10%	84254915	Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	10%
84254925	Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%	84254925	Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	10%
84254990	Other	10%	84254990	Other	10%
84295120	Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines)	10%	84295120	Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines)	10%
84311005	Of triple spur gear chain hoists	10%	84311005	Of triple spur gear chain hoists	10%
84311010	Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%	84311010	Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	10%
84311025	Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%	84311025	Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%
84311030	Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%	84311030	Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	10%

84312010	Radiators	10%	84312010	Radiators	10%
84314960	Radiators	10%	84314960	Radiators	10%
84331110	Having a cutting width not exceeding 470 mm	20%	84331110	Having a cutting width not exceeding 470 mm	20%
84331190	Other	10%	84331190	Other	10%
84331910	Having a cutting width not exceeding 460 mm	10%	84331910	Having a cutting width not exceeding 460 mm	10%
84331990	Other	10%	84331990	Other	10%
84433210	Teleprinters	5%	84433210	Teleprinters	5%
84501100	Fully-automatic machines		84501110	Top load machines	30%
84501230	Of a dry linen capacity not exceeding 7 kg	30%	84501230	Of a dry linen capacity not exceeding 7 kg	30%
84501290	Other	free	84501290	Other	30%
84502010	Not fully automatic, with built-in centrifugal drier, of a dry linen capacity not exceeding 13 kg	30%	84502010	Not fully automatic, with built-in cetrifugal drier, of a dry linen capacity not exceeding 13 kg	30%
84512110	Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	20%	84512110	Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	20%
84519010	For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	10%	84519010	For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	10%
84609020	Double wheel horizontal grinding machines (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric	15%	84609020	Double wheel horizontal grinding machines (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric	15%

	motor of an output not exceeding 600 W			motor of an output not exceeding 600 W	
84621030	Presses, hydraulic (excluding those with 3 or more axes, numerically controlled)	15%	84621030	Presses, hydraulic (excluding those with 3 or more axes, numerically controlled)	15%
84622110	Press brakes, hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	15%	84622110	Press brakes, hydraulic, of a capacity of less than 8 900 kN (excluding those with 3 or more axes)	15%
84622180	Presses, hydraulic (excluding press brakes and those with 3 or more axes)	15%	84622180	Presses, hydraulic (excluding press brakes and those with 3 or more axes)	15%
84622910	Plate rolling machines with 3 rollers	15%	84622910	Plate rolling machines with 3 rollers	15%
84622920	Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	15%	84622920	Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	15%
84622970	Presses (excluding press brakes), hydraulic	15%	84622970	Presses (excluding press brakes), hydraulic	15%
84623110	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	15%	84623110	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm (excluding those with 3 or more axes)	15%
84623910	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	15%	84623910	Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	15%
84672910	Cutters of the flail line type, suitable for cutting lawn edges	15%	84672910	Cutters of the flail line type, suitable for cutting lawn edges	15%
84679910	For the tools of subheading 8467.29.10	15%	84679910	For the tools of subheading 8467.29.10	15%

84798933	Floor polishers and scrubbers, electrical, non-domestic	10%	84798933	Floor polishers and scrubbers, electrical, non-domestic	10%
84811010	For use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84811010	For use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84813090	Other	15%	84813090	Other	15%
84814010	Of copper alloys or plastics, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84814010	Of copper alloys or plastics, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84818001	Pressure or flow control valves (excluding valves of aluminium, of a mass of 150 g or more, but not exceeding 200 g, and of a capacity of 5,3 kW or more but not exceeding 8,4 kW used in automotive airconditioning units), for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84818001	Pressure or flow control valves (excluding valves of aluminium, of a mass of 150 g or more, but not exceeding 200 g, and of a capacity of 5,3 kW or more but not exceeding 8,4 kW used in automotive airconditioning units), for use with pipes or piping of an outside diameter not exceeding 32 mm	15%
84818003	Fire hydrants	15%	84818003	Fire hydrants	15%
84818009	Valves of a kind commonly used with other inflatable articles	15%	84818009	Valves of a kind commonly used with other inflatable articles	15%
84818011	Flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	15%	84818011	Flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	15%
84818019	Other float operated valves, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%	84818019	Other float operated valves, for use with pipes or piping of an outside diameter not exceeding 32 mm	15%

84818027	Ball valves (excluding those of plastics)	15%	84818027	Ball valves (excluding those of plastics)	15%
84818031	Butterfly valves (excluding those of plastics)	15%	84818031	Butterfly valves (excluding those of plastics)	15%
84818033	Diaphragm valves (excluding those made of plastics)	15%	84818033	Diaphragm valves (excluding those made of plastics)	15%
84818037	Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	10%	84818037	Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	10%
84818041	Gate valves	15%	84818041	Gate valves	15%
84818063	Plug valves (excluding those made of plastics)	15%	84818063	Plug valves (excluding those made of plastics)	15%
84818072	Hose fittings	15%	84818072	Hose fittings	15%
84818073	Basin, bath, shower or sink waste holes and plugs therefor	15%	84818073	Basin, bath, shower or sink waste holes and plugs therefor	15%
84818079	Hose or toilet bib cocks, pillar cocks, water mixing taps, thermostatically controlled mixing valves (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off-take pipes of an outside diameter not exceeding 32 mm	15%	84818079	Hose or bibcocks, pillar cocks, water mixing taps, thermostatically controlled mixing valves (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off-take pipes of an outside diameter not exceeding 32 mm	20%
84819060	Of valves commonly used with inflatable articles	15%	84819060	Of valves commonly used with inflatable articles	15%
84819065	Housings (excluding those commonly used with inflatable articles and aerosol valves)	15%	84819065	Housings (excluding those commonly used with inflatable articles and aerosol valves)	15%

84819080	Other parts of valves (excluding those for oleohydraulic or pneumatic transmissions and for aerosol valves)	10%	84819080	Other parts of valves (excluding those for oleo hydraulic or pneumatic transmissions and for aerosol valves)	10%
84822002	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	20%	84822002	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	20%
84822045	Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	20%	84822045	Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	20%
84829911	Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	20%	84829911	Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	20%
84829917	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	20%	84829917	Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	20%
84829929	Inner rings of radial deep groove ball bearings with grooved ball track on outer	20%	84829929	Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished	20%

	diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)			(excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	
84833055	Plain shaft bearings, of a kind consisting of halves, with an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	20%	84833055	Plain shaft bearings, of a kind consisting of halves, with an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	20%
84841010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%	84841010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%
84849010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%	84849010	Identifiable for use solely or principally in motor vehicles of Chapter 87 (excluding those of subheadings 8701.10 and 8701.90)	10%
85015190	Other	20%	85015190	Other	20%
85015290	Other	20%	85015290	Other	20%
85015390	Other	20%	85015390	Other	20%
85021100	Of an output not exceeding 75 kVA	20%	85021100	Of an output not exceeding 75 kVA	20%
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	20%	85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	20%
85021300	Of an output exceeding 375 kVA	20%	85021300	Of an output exceeding 375 kVA	20%
85024000	Electric rotary converters	20%	85024000	Electric rotary converters	20%
85030010	Rotors or armatures, with an outside cross-sectional	15%	85030010	Rotors or armatures, with an outside cross-sectional dimension	15%

	dimension exceeding 57 mm but not exceeding 200 mm			exceeding 57 mm but not exceeding 200 mm	
85030020	Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%	85030020	Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	15%
85030030	Radiators	10%	85030030	Radiators	10%
85030040	Thermocouples for the generation of electric energy from heat energy	5%	85030040	Thermocouples for the generation of electric energy from heat energy	5%
85030090	Other	5%	85030090	Other	5%
85041000	Ballasts for discharge lamps or tubes	10%	85041000	Ballasts for discharge lamps or tubes	10%
85042100	Having a power handling capacity not exceeding 650 kVA	10%	85042100	Having a power handling capacity not exceeding 650 kVA	10%
85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	10%	85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	10%
85042300	Having a power handling capacity exceeding 10 000 kVA	10%	85042300	Having a power handling capacity exceeding 10 000 kVA	10%
85043100	Having a power handling capacity not exceeding 1 kVA	10%	85043100	Having a power handling capacity not exceeding 1 kVA	10%
85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%

85043400	Having a power handling capacity exceeding 500 kVA	10%	85043400	Having a power handling capacity exceeding 500 kVA	10%
85045000	Other inductors	5%	85045000	Other inductors	5%
85049000	Parts	5%	85049000	Parts	5%
85061005	Cylindrical, of an external volume exceeding 300 cm ³	10%	85061005	Cylindrical, of an external volume exceeding 300 cm ³	10%
85061025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%	85061025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%
85061090	Other	20%	85061090	Other	20%
85065005	Cylindrical, of an external volume exceeding 300 cm ³	free	85065005	Cylindrical, of an external volume exceeding 300 cm ³	10%
85065090	Other	20%	85065090	Other	20%
85068005	Cylindrical, of an external volume exceeding 300 cm ³	10%	85068005	Cylindrical, of an external volume exceeding 300 cm ³	10%
85068025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%	85068025	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	10%
85068040	Fuel cells	20%	85068040	Fuel cells	20%
85068090	Other	20%	85068090	Other	20%
85071000	Lead-acid, of a kind used for starting piston engines	5%			
85071000	Lead-acid, of a kind used for starting piston engines		85071011	Used	5%
85071000	Lead-acid, of a kind used for starting piston engines		85071019	Other	5%
85071000	Lead-acid, of a kind used for starting piston engines		85071091	Used	15%
85071000	Lead-acid, of a kind used for starting piston engines		85071099	Other	15%

85081110	Of a value for duty purposes not exceeding R650	20%	85081110	Of a value for duty purposes not exceeding R650	20%
85081190	Other	5%	85081190	Other	5%
85081910	Of a value for duty purposes not exceeding R650, non-domestic	10%	85081910	Of a value for duty purposes not exceeding R650, non-domestic	10%
85081920	Other, of a value for duty purposes not exceeding R650	20%	85081920	Other, of a value for duty purposes not exceeding R650	20%
85081990	Other	5%	85081990	Other	5%
85086010	Of a value for duty purposes not exceeding R650, non domestic	10%	85086010	Of a value for duty purposes not exceeding R650, non-domestic	10%
85086090	Other, of a value for duty purposes exceeding R650, non-domestic	5%	85086090	Other, of a value for duty purposes exceeding R650, non-domestic	5%
85087090	Other	20%	85087090	Other	20%
85098010	Floor polishers	20%	85098010	Floor polishers	20%
85099000	Parts	20%	85099000	Parts	20%
85111090	Other	10%	85111090	Other	10%
85114015	Identifiable for use solely or principally with motor vehicle engines	15%	85114015	Identifiable for use solely or principally with motor vehicle engines	15%
85115020	Identifiable for use solely or principally with motor vehicle engines	15%	85115020	Identifiable for use solely or principally with motor vehicle engines	15%
85122000	Other lighting or visual signalling equipment	15%	85122000	Other lighting or visual signalling equipment	15%
85123000	Sound signalling equipment	15%	85123000	Sound signalling equipment	15%
85124000	Windscreen wipers, defrosters and demisters	15%	85124000	Windscreen wipers, defrosters and demisters	15%
85161090	Other	20%	85161090	Other	20%
85162100	Storage heating radiators	20%	85162100	Storage heating radiators	20%

85162910	Electric radiators	20%	85162910	Electric radiators	20%
85162990	Other	20%	85162990	Other	20%
85164000	Electric smoothing irons	20%	85164000	Electric smoothing irons	20%
85166000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20%	85166000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	20%
85167100	Coffee or tea makers	20%	85167100	Coffee or tea makers	20%
85167200	Toasters	20%	85167200	Toasters	20%
85167900	Other	20%	85167900	Other	20%
85168010	Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	20%	85168010	Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	20%
85168090	Other	20%	85168090	Other	20%
85169020	For hand-type hair dryers	8%	85169020	For hand-type hair dryers	8%
85169025	For electric smoothing irons	20%	85169025	For electric smoothing irons	20%
85169030	For other electro-thermic appliances of a kind used for domestic purposes	20%	85169030	For other electro-thermic appliances of a kind used for domestic purposes	20%
85169090	Other	20%	85169090	Other	20%
85232100	Cards incorporating a magnetic stripe	5%	85232100	Cards incorporating a magnetic stripe	5%
85235210	Digital	5%	85235210	Digital	5%
85284910	Colour, with a screen size not exceeding 3 m x 4 m	25%	85284910	Colour, with a screen size not exceeding 3 m x 4 m	25%
85285190	Other	25%			
85285190	Other		85285290	Other	25%
85285990	Other	25%	85285990	Other	25%
85287100	Not designed to incorporate a video display or screen	free			
85287100	Not designed to incorporate a video display or screen		85287110	<P>With a value for duty purposes not exceeding R5 000</P>	15%

85287220	Incorporating a cathode-ray tube (CRT)	25%	85287220	Incorporating a cathode-ray tube (CRT)	25%
85287290	Other	25%	85287290	Other	25%
85287320	Incorporating a cathode-ray tube (CRT)	25%	85287320	Incorporating a cathode-ray tube (CRT)	25%
85287390	Other	25%	85287390	Other	25%
85291010	Parabolic aerial reflector dishes of a diameter not exceeding 120 cm	10%	85291010	Parabolic aerial reflector dishes of a diameter not exceeding 120 cm	10%
85291090	Other		85291020	Other aerials for reception apparatus for television, whether or not capable of receiving radio-broadcast, (excluding indoors "set-top" aerials with a permanently affixed base for placing on top of the television set or another flat surface)	20%
85299075	Display panels	20%	85299075	Display panels	20%
85299080	Other parts for reception apparatus for television	20%	85299080	Other parts for reception apparatus for television	20%
85308000	Other equipment	10%	85308000	Other equipment	10%
85309090	Other	10%	85309090	Other	10%
85321090	Other	15%	85321090	Other	15%
85322915	Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	15%	85322915	Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	15%
85329010	Windings	15%	85329010	Windings	15%
85351000	Fuses	5%	85351000	Fuses	5%
85352105	With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a	15%	85352105	With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding	15%

	voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A			1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	
85352110	With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	15%	85352110	With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	15%
85352120	With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics)	15%	85352120	With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics)	15%
85352130	With a current rating not exceeding 1 600 A, for a voltage exceeding 24 kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	5%	85352130	With a current rating not exceeding 1 600 A, for a voltage exceeding 24 kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	5%

85352140	With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000A but not exceeding 21 900 A (excluding those with moulded casings of plastics)	15%	85352140	With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 21 900 A (excluding those with moulded casings of plastics)	15%
85352190	Other	5%	85352190	Other	5%
85352900	Other	5%	85352900	Other	5%
85353005	Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%	85353005	Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	15%
85353090	Other	5%	85353090	Other	5%
85354000	Lightning arresters, voltage limiters and surge suppressors	5%	85354000	Lightning arresters, voltage limiters and surge suppressors	5%
85359010	Switch cover plates; apparatus connectors	15%	85359010	Switch cover plates; apparatus connectors	15%
85359090	Other	5%	85359090	Other	5%
85362015	With casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%	85362015	With casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%
85363010	Identifiable for use solely or principally with radio, radar,	10%	85363010	Identifiable for use solely or principally with radio, radar,	10%

	television, radio-telegraphic or radio-telephonic apparatus			television, radio-telegraphic or radio-telephonic apparatus	
85363020	Identifiable for use solely or principally with motor vehicles	10%	85363020	Identifiable for use solely or principally with motor vehicles	10%
85363030	Switch fuses, for a voltage of less than 500 V	10%	85363030	Switch fuses, for a voltage of less than 500 V	10%
85363090	Other		85363040	Other, surge protection/suppression plugs and sockets for a voltage not exceeding 250 V	5%
85363090	Other	5%	85363090	Other	5%
85364110	Earth leakage relays, with a sensitivity not exceeding 1 000 mA	5%	85364110	Earth leakage relays, with a sensitivity not exceeding 1 000 mA	5%
85364120	Electro-magnetic and permanent magnet relays	5%	85364120	Electro-magnetic and permanent magnet relays	5%
85364130	Thermo-electric relays incorporating bimetal elements	5%	85364130	Thermo-electric relays incorporating bimetal elements	5%
85364180	Other, of a value for duty purposes of R250 or more	5%	85364180	Other, of a value for duty purposes of R250 or more	5%
85364190	Other	10%	85364190	Other	10%
85364910	Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA	5%	85364910	Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA	5%
85364920	Electro-magnetic and permanent magnet relays	5%	85364920	Electro-magnetic and permanent magnet relays	5%
85364930	Thermo-electric relays incorporating bimetal elements	5%	85364930	Thermo-electric relays incorporating bimetal elements	5%

85364980	Other, of a value for duty purposes of R250 or more	5%	85364980	Other, of a value for duty purposes of R250 or more	5%
85364990	Other	10%	85364990	Other	10%
85365050	Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%	85365050	Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A	15%
85365090	Other	5%	85365090	Other	5%
85366120	Identifiable for use solely or principally with motor vehicles	10%	85366120	Identifiable for use solely or principally with motor vehicles	10%
85366130	Other, for fluorescent lamps	10%	85366130	Other, for fluorescent lamps	10%
85366140	Other, for a voltage of less than 500 V	10%	85366140	Other, for a voltage of less than 500 V	10%
85366190	Other	5%	85366190	Other	5%
85366910	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%	85366910	Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	10%
85366930	Other, identifiable for use solely or principally with motor vehicles	10%	85366930	Other, identifiable for use solely or principally with motor vehicles	10%
85366960	Other sockets, for a voltage of less than 500 V	15%			
85366960	Other sockets, for a voltage of less than 500 V		85366961	Other, sockets for a voltage not exceeding 250 V	15%
85366960	Other sockets, for a voltage of less than 500 V		85366963	Other, sockets for a voltage less than 500 V	15%
85366965	Other, for a voltage of less than 500 V	10%			
85366990	Other, for a voltage of less than 500 V		85366967	Other, plugs for a voltage not exceeding 250 V	10%

85366990	Other, for a voltage of less than 500 V		85366969	<P>Other, for a voltage exceeding 250 V but less than 500 V</P>	10%
85366990	Other	5%	85366990	Other	5%
85369020	Identifiable for use solely or principally with motor vehicles	10%	85369020	Identifiable for use solely or principally with motor vehicles	10%
85369030	Apparatus connectors; switch cover plates	10%	85369030	Apparatus connectors; switch cover plates	10%
85369040	Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	10%	85369040	Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	10%
85369090	Other	5%	85369090	Other	5%
85371020	Identifiable for use solely or principally with motor vehicles	15%	85371020	Identifiable for use solely or principally with motor vehicles	15%
85371030	Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	15%	85371030	Equipped with apparatus of subheading 8536.20.15 or 8536.50.50	15%
85371090	Other	5%	85371090	Other	5%
85372010	Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear)	15%	85372010	Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear)	15%

85372020	Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear)	15%	85372020	Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear)	15%
85372040	Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)	15%	85372040	Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)	15%
85372090	Other	5%	85372090	Other	5%
85389045	For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	10%	85389045	For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	10%
85389048	For other automatic circuit breakers for a voltage exceeding 1 kV	10%	85389048	For other automatic circuit breakers for a voltage exceeding 1 kV	10%
85391000	Sealed beam lamp units	20%	85391000	Sealed beam lamp units	20%

85392120	Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps)	20%	85392120	Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps)	20%
85392145	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%	85392145	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%
85392245	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	20%	85392245	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	20%
85392290	Other	20%	85392290	Other	20%
85392945	Lamps, identifiable for use solely or principally with motor vehicles	21%	85392945	Lamps, identifiable for use solely or principally with motor vehicles	21%
85392950	Other, vacuum type, of less than 15 W	20%	85392950	Other, vacuum type, of less than 15 W	20%
85392957	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%	85392957	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	20%
85392990	Other	20%	85392990	Other	20%
85393145	Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393145	Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393190	Other	15%	85393190	Other	15%

85393245	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393245	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393290	Other	15%	85393290	Other	15%
85393945	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%	85393945	Fluorescent lamps, linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	20%
85393990	Other	15%	85393990	Other	15%
85394100	Arc lamps	20%	85394100	Arc lamps	20%
85394910	Ultra-violet lamps	15%	85394910	Ultra-violet lamps	15%
85394920	Infra-red lamps	20%	85394920	Infra-red lamps	20%
85399000	Parts	15%	85399000	Parts	15%
85401100	Colour	25%	85401100	Colour	25%
85401200	Black and white or other monochrome	25%	85401200	Monochrome	25%
85409100	Of cathode-ray tubes	5%	85409100	Of cathode-ray tubes	5%
85409900	Other	5%	85409900	Other	5%
85441100	Of copper	15%	85441100	Of copper	15%
85441900	Other	15%	85441900	Other	15%
85442090	Other	15%	85442090	Other	15%

85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%
85444210	For a voltage not exceeding 80 V	15%	85444210	For a voltage not exceeding 80 V	15%
85444290	Other		85444220	For a voltage exceeding 80 V but not exceeding 240 V	15%
85444290	Other	15%	85444290	Other	15%
85444910	For a voltage not exceeding 80 V	15%	85444910	For a voltage not exceeding 80 V	15%
85444990	Other	15%	85444990	Other	15%
85446010	Paper insulated	15%	85446010	Paper insulated	15%
85446020	Plastic insulated	15%	85446020	Plastic insulated	15%
85446030	Rubber insulated	15%	85446030	Rubber insulated	15%
85446090	Other	15%	85446090	Other	15%
85447000	Optical fibre cables	15%	85447000	Optical fibre cables	15%
86072990	Other	10%	86072990	Other	10%
87012010	Of a vehicle mass not exceeding 1 600 kg	25%	87012010	Of a vehicle mass not exceeding 1 600 kg	25%
87012020	Of a vehicle mass exceeding 1 600 kg	20%	87012020	Of a vehicle mass exceeding 1 600 kg	20%
87019010	Two-wheeled tractors, of a cylinder capacity exceeding 2 000 cm ³	5%			
87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug	20%	87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors,	20%

	doors, individual reading lights, chemical toilet, wash basin and refrigerator			individual reading lights, chemical toilet, wash basin and refrigerator	
87021081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%	87021081	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87021085	Other, of a vehicle mass not exceeding 2 000 kg	25%	87021085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%	87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87021090	Other	20%	87021090	Other	20%
87021010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug		87022010	New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors,	20%

	doors, individual reading lights, chemical toilet, wash basin and refrigerator			individual reading lights, chemical toilet, wash basin and refrigerator	
87021081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver		87022081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87021085	Other, of a vehicle mass not exceeding 2 000 kg		87022085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87021087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver		87022087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87021090	Other		87022090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14		87023081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%

	persons or more, including the driver				
87029085	Other, of a vehicle mass not exceeding 2 000 kg		87023085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver		87023087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87029090	Other		87023090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver		87024081	Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87029085	Other, of a vehicle mass not exceeding 2 000 kg		87024085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles		87024087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%

	for the transport of 14 persons or more, including the driver				
87029090	Other		87024090	Other	20%
87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%	87029081	Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	25%
87029085	Other, of a vehicle mass not exceeding 2 000 kg	25%	87029085	Other, of a vehicle mass not exceeding 2 000 kg	25%
87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%	87029087	Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver	20%
87029090	Other	20%	87029090	Other	20%
87032125	Hearses	20%	87032125	Hearses	20%
87032127	Ambulances	25%	87032127	Ambulances	25%
87032190	Other	25%	87032190	Other	25%
87032225	Hearses	20%	87032225	Hearses	20%
87032227	Ambulances	25%	87032227	Ambulances	25%
87032290	Other	25%	87032290	Other	25%
87032325	Hearses	20%	87032325	Hearses	20%

87032327	Ambulances	25%	87032327	Ambulances	25%
87032390	Other	25%	87032390	Other	25%
87032425	Hearses	20%	87032425	Hearses	20%
87032427	Ambulances	25%	87032427	Ambulances	25%
87032490	Other	25%	87032490	Other	25%
87033125	Hearses	20%	87033125	Hearses	20%
87033127	Ambulances	25%	87033127	Ambulances	25%
87033190	Other	25%	87033190	Other	25%
87033225	Hearses	20%	87033225	Hearses	20%
87033227	Ambulances	25%	87033227	Ambulances	25%
87033290	Other	25%	87033290	Other	25%
87033325	Hearses	20%	87033325	Hearses	20%
87033327	Ambulances	25%	87033327	Ambulances	25%
87033390	Other	25%	87033390	Other	25%
87032125/87032225/87032325/87032425	Hearses		87034025	Hearses	20%
87032127	Ambulances		87034027	Ambulances with a cylinder capacity not exceeding 1 000 cm ³	25%
87032227/87032327/87032427	Ambulances		87034029	Other ambulances	25%
87032190	Other		87034031	Other with a cylinder capacity not exceeding 1 000 cm ³	25%
87032290/87032390/87032490	Other		87034090	Other	25%
87033125/87033225/87033325	Hearses		87035025	Hearses	20%

87033127/87033227/87033327	Ambulances		87035027	Ambulances	25%
87033190/87033290/87033390	Other		87035090	Other	25%
87032125	Hearses		87036025	Hearses	20%
87032127	Ambulances		87036027	Ambulances of a cylinder capacity not exceeding 1 000 cm ³	25%
87032327/87032427	Ambulances		87036029	Other ambulances	25%
87032190	Other		87036031	Other with a cylinder capacity not exceeding 1 000 cm ³	25%
87032290/87032390/87032490	Other		87036090	Other	25%
87033125/87033225/87033325	Hearses		87037025	Hearses	20%
87033127/87033227/87033327	Ambulances		87037027	Ambulances	25%
87033190/87033290/87033390	Other		87037090	Other	25%
87039025	Hearses		87038025	Hearses	20%
87039027	Ambulances		87038027	Ambulances	25%
87039033	Other		87038090	Other	25%
87039025	Hearses	20%	87039025	Hearses	20%
87039027	Ambulances	25%	87039027	Ambulances	25%
87039090	Other	25%	87039090	Other	25%
87041025	G.V.M. not exceeding 50 t	10%	87041025	G.V.M. not exceeding 50 t	10%

87042140	Off-the-road logging trucks	10%	87042140	Off-the-road logging trucks	10%
87042175	Other, with an engine capacity not exceeding 1 000 cm ³	25%	87042175	Other, with an engine capacity not exceeding 1 000 cm³ (excluding the vehicles of subheading 8704.21.77)	25%
87042181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87042181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87042183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87042183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87042190	Other	20%	87042190	Other	20%
87042210	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front	free			

	and at the rear, for use in underground mines				
87042220	Off-the-road logging trucks	10%	87042220	Off-the-road logging trucks	10%
87042290	Other	20%	87042290	Other	20%
87042310	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	10%	87042310	Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	10%
87042320	Off-the-road logging trucks	10%	87042320	Off-the-road logging trucks	10%
87042390	Other	20%	87042390	Other	20%
87043130	Off-the-road logging trucks	10%	87043130	Off-the-road logging trucks	10%
87043175	Other, with an engine capacity not exceeding 1 000 cm ³	25%	87043175	Other, with an engine capacity not exceeding 1 000 cm<sup="" style='font-family: "Arial","sans-serif"; font-size: 12pt; mso-fareast-font-family: "Times New Roman"; mso-ansi-language: EN-ZA; mso-fareast-language: EN-ZA; mso-bidi-language: AR-SA; mso-bidi-font-weight: bold; '>3 (excluding the vehicles of subheading 8704.31.77)	25%
87043181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87043181	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%

87043183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87043183	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87043190	Other	20%	87043190	Other	20%
87043210	Off-the-road logging trucks	10%	87043210	Off-the-road logging trucks	10%
87043290	Other	20%	87043290	Other	20%
87049030	Off-the-road logging trucks	10%	87049030	Off-the-road logging trucks	10%
87049040	Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049040	Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87049081	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049081	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%
87049083	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%	87049083	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	25%

87049090	Other	20%	87049090	Other	20%
87060005	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	25%	87060005	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10	25%
87060015	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	25%	87060015	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	25%
87060020	Other	20%	87060020	Other	20%
87071000	For the vehicles of heading 87.03	25%	87071000	For the vehicles of heading 87.03	25%
87079000	Other	20%	87079000	Other	20%
87081000	Bumpers and parts thereof	20%	87081000	Bumpers and parts thereof	20%
87082100	Safety seat belts	20%	87082100	Safety seat belts	20%
87082900	Other	20%	87082900	Other	20%
87083003	Disc brake pads, mounted	30%	87083003	Disc brake pads, mounted	30%
87083005	Other mounted brake linings, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	30%	87083005	Other mounted brake linings, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	30%
87083009	Other mounted brake linings	20%	87083009	Other mounted brake linings	20%
87083011	Brake drums, of unmachined cast metal	10%	87083011	Brake drums, of unmachined cast metal	10%
87083013	Other brake drums	20%	87083013	Other brake drums	20%
87083017	Disc brake calliper mechanisms and brake drum assemblies (excluding those identifiable for use solely or principally	20%	87083017	Disc brake calliper mechanisms and brake drum assemblies (excluding those identifiable for use solely or	20%

	with tractors not being road tractors)			principally with tractors not being road tractors)	
87083023	Other, of unmachined cast metal	10%	87083023	Other, of unmachined cast metal	10%
87083090	Other	20%	87083090	Other	20%
87084060	Other parts of unmachined cast metal	10%	87084060	Other parts of unmachined cast metal	10%
87084070	Other parts	20%	87084070	Other parts	20%
87084090	Other	20%	87084090	Other	20%
87085010	Wheel hubs (excluding those of unmachined cast metal)	20%	87085010	Wheel hubs (excluding those of unmachined cast metal)	20%
87085020	Drive-axles, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	20%	87085020	Drive-axles, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	20%
87085080	Other, of unmachined cast metal	10%	87085080	Other, of unmachined cast metal	10%
87085085	Other parts of drive axles	20%	87085085	Other parts of drive axles	20%
87085090	Other	20%	87085090	Other	20%
87087090	Other		87087021	Of a kind used on motor cars	20%
87087090	Other		87087023	Of a kind used on busses or lorries	20%
87087090	Other		87087029	Other	20%
87087090	Other	20%	87087090	Other	20%
87088010	McPherson struts and McPherson strut inserts or cartridges, and parts thereof	10%	87088010	McPherson struts and McPherson strut inserts or cartridges, and parts thereof	10%
87088020	Other shock absorbers and parts thereof	5%	87088020	Other shock absorbers and parts thereof	5%
87088050	Parts of unmachined cast metal	10%	87088050	Parts of unmachined cast metal	10%
87088090	Other	20%	87088090	Other	20%

87089110	Radiators	20%	87089110	Radiators	20%
87089130	Parts of unmachined cast metal	10%	87089130	Parts of unmachined cast metal	10%
87089190	Other parts	20%	87089190	Other parts	20%
87089215	Parts of unmachined cast metal	10%	87089215	Parts of unmachined cast metal	10%
87089220	Other parts	20%	87089220	Other parts	20%
87089290	Other	20%	87089290	Other	20%
87089325	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	20%	87089325	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	20%
87089355	Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	20%	87089355	Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	20%
87089380	Other, unmachined cast metal	10%	87089380	Other, unmachined cast metal	10%
87089390	Other	20%	87089390	Other	20%
87089420	Rack and pinion steering assemblies (excluding power-assisted types and those of subheading 8708.94.10)	20%			
87089440	Other, unmachined cast metal	10%	87089440	Other, unmachined cast metal	10%
87089450	Other parts	20%	87089450	Other parts	20%
87089490	Other	20%	87089490	Other	20%
87089500	Safety airbags with inflater system; parts thereof	20%	87089500	Safety airbags with inflater system; parts thereof	20%
87089910	Assembled chassis frames and parts thereof	20%	87089910	Assembled chassis frames and parts thereof	20%
87089920	Blower or ram type heaters and ventilating units, identifiable for use solely or	5%	87089920	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	5%

	principally with motor vehicles with water-cooled engines				
87089930	Other heaters and ventilating units	20%	87089930	Other heaters and ventilating units	20%
87089970	Other, unmachined cast metal	10%	87089970	Other, unmachined cast metal	10%
87089990	Other	20%	87089990	Other	20%
87120010	Bicycles	15%	87120010	Bicycles	15%
87150000	Baby carriages and parts thereof	20%	87150000	Baby carriages and parts thereof	20%
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	15%	87161000	Trailers and semi-trailers of the caravan type, for housing or camping	15%
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%	87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%
87163100	Tanker trailers and tanker semi-trailers	15%	87163100	Tanker trailers and tanker semi-trailers	15%
87163900	Other	15%	87163900	Other	15%
87164000	Other trailers and semi-trailers	15%	87164000	Other trailers and semi-trailers	15%
87168010	Wheelbarrows	15%	87168010	Wheelbarrows	15%
87168090	Other	15%	87168090	Other	15%
87169090	Other		87169020	Road wheels fitted with tyres; wheel rims fitted with tyres	15%
87169090	Other	15%	87169090	Other	15%
89031000	Inflatable	10%	89031000	Inflatable	10%
89039100	Sailboats, with or without auxiliary motors	10%	89039100	Sailboats, with or without auxiliary motors	10%
89039200	Motorboats (excluding outboard motorboats)	10%	89039200	Motorboats (excluding outboard motorboats)	10%
89039910	Water scooters and the like	10%	89039910	Water scooters and the like	10%
89039990	Other	10%	89039990	Other	10%

90011000	Optical fibres, optical fibre bundles and cables	15%	90011000	Optical fibres, optical fibre bundles and cables	15%
90183140	Disposable hypodermic syringes of plastics	20%	90183140	Disposable hypodermic syringes of plastics	20%
90183220	Hypodermic needles, including dental injection needles, with hubs	15%	90183220	Hypodermic needles, including dental injection needles, with hubs	15%
90282010	Mechanical water supply meters, designed for use with pipes with an inside diameter not exceeding 40 mm	10%	90282010	Mechanical water supply meters, designed for use with pipes with an inside diameter not exceeding 40 mm	10%
90321010	Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled)	10%	90321010	Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled)	10%
93011000	Artillery weapons (for example, guns, howitzers and mortars)	15%	93011000	Artillery weapons (for example, guns, howitzers and mortars)	15%
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15%	93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15%
93019010	Fully automatic shotguns	15%	93019010	Fully automatic shotguns	15%
93019021	Bolt action	15%	93019021	Bolt action	15%
93019022	Semi-automatic	15%	93019022	Semi-automatic	15%
90019023	Fully automatic	15%	93019023	Fully automatic	15%
93019024	Other	15%	93019024	Other	15%

93019030	Machine-guns	15%	93019030	Machine-guns	15%
93019041	Fully automatic pistols	15%	93019041	Fully automatic pistols	15%
93019042	Other	15%	93019042	Other	15%
93020010	Revolvers	15%	93020010	Revolvers	15%
93020023	Target shooting pistols of 5,6 mm calibre	15%	93020023	Target shooting pistols of 5,6 mm calibre	15%
93020025	Other, semi-automatic	15%	93020025	Other, semi-automatic	15%
93020029	Other	15%	93020029	Other	15%
93020000	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		93020031	Target shooting pistols of 5,6 mm calibre	15%
93020000	Revolvers and pistols (excluding those of heading 93.03 or 93.04):		93020039	Other	15%
93031000	Muzzle-loading firearms	15%	93031000	Muzzle-loading firearms	15%
93032011	Pump-action	15%	93032011	Pump-action	15%
93032012	Semi-automatic	15%	93032012	Semi-automatic	15%
93032013	Other	15%	93032013	Other	15%
93032020	Shotguns, multiple barrel, including combination guns	15%	93032020	Shotguns, multiple barrel, including combination guns	15%
93033010	Single-shot	15%	93033010	Single-shot	15%
93033020	Semi-automatic	15%	93033020	Semi-automatic	15%
93033090	Other	15%	93033090	Other	15%
93039090	Other	15%	93039090	Other	15%
93040090	Other	15%	93040090	Other	15%
93051010	Firing mechanisms	15%	93051010	Firing mechanisms	15%
93051020	Frames and receivers	15%	93051020	Frames and receivers	15%
93051030	Barrels	15%	93051030	Barrels	15%
93051040	Pistons, locking lugs and gas buffers	15%	93051040	Pistons, locking lugs and gas buffers	15%
93051050	Magazines and parts thereof	15%	93051050	Magazines and parts thereof	15%

93051060	Silencers (sound moderators) and parts thereof	15%	93051060	Silencers (sound moderators) and parts thereof	15%
93051070	Butts, grips and plates	15%	93051070	Butts, grips and plates	15%
93051080	Slides (for pistols) and cylinders (for revolvers)	15%	93051080	Slides (for pistols) and cylinders (for revolvers)	15%
93051090	Other	15%	93051090	Other	15%
93052005	Shotgun barrels	15%	93052005	Shotgun barrels	15%
93052010	Firing mechanisms	15%	93052010	Firing mechanisms	15%
93052015	Frames and receivers	15%	93052015	Frames and receivers	15%
93052020	Rifle barrels	15%	93052020	Rifle barrels	15%
93052025	Pistons, locking lugs and gas buffers	15%	93052025	Pistons, locking lugs and gas buffers	15%
93052030	Magazines and parts thereof	15%	93052030	Magazines and parts thereof	15%
93052035	Silencers (sound moderators) and parts thereof	15%	93052035	Silencers (sound moderators) and parts thereof	15%
93052040	Flash eliminators and parts thereof	15%	93052040	Flash eliminators and parts thereof	15%
93052045	Breeches, bolts (gunlocks) and bolt carriers	15%	93052045	Breeches, bolts (gunlocks) and bolt carriers	15%
93052090	Other	15%	93052090	Other	15%
93059111	Firing mechanisms	15%	93059111	Firing mechanisms	15%
93059112	Frames and receivers	15%	93059112	Frames and receivers	15%
93059113	Barrels	15%	93059113	Barrels	15%
93059114	Pistons, locking lugs and gas buffers	15%	93059114	Pistons, locking lugs and gas buffers	15%
93059115	Magazines and parts thereof	15%	93059115	Magazines and parts thereof	15%
93059116	Silencers (sound moderators) and parts thereof	15%	93059116	Silencers (sound moderators) and parts thereof	15%
93059117	Flash eliminators and parts thereof	15%	93059117	Flash eliminators and parts thereof	15%
93059118	Breeches, bolts (gunlocks) and bolt carriers	15%	93059118	Breeches, bolts (gunlocks) and bolt carriers	15%

93059190	Other	15%	93059190	Other	15%
93059990	Other	15%	93059990	Other	15%
93062900	Other	15%	93062900	Other	15%
93063090	Other	15%	93063090	Other	15%
93069000	Other	15%	93069000	Other	15%
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	15%	93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	15%
94012000	Seats of a kind used for motor vehicles	20%	94012000	Seats of a kind used for motor vehicles	20%
94013000	Swivel seats with variable height adjustment	20%			
94013000	Swivel seats with variable height adjustment		94013010	On a base, with wheels having a diameter not exceeding 65 mm	20%
94013000	Swivel seats with variable height adjustment		94013090	Other	20%
94014000	Seats (excluding garden seats or camping equipment), convertible into beds	20%	94014000	Seats (excluding garden seats or camping equipment), convertible into beds	20%
94015100	Of bamboo or rattan	20%			
54015100	Of bamboo or rattan		94015200	Of bamboo	20%
94015100	Of bamboo or rattan		94015300	Of rattan	20%
94015900	Other	20%	94015900	Other	20%
94016100	Upholstered	20%			
94016100	Upholstered		94016110	Reclining seats, electrically operated	20%
94016100	Upholstered		94016120	Reclining seats, mechanically operated	20%
94016100	Upholstered		94016130	Suitable for indoor living space (excluding barstools, dining chairs and the like)	20%

94016100	Upholstered		94016140	Barstools, dining chairs and the like	20%
94016100	Upholstered		94016150	Other, with sleigh base-frame	20%
94016100	Upholstered		94016160	Other, suitable for office use	20%
94016100	Upholstered		94016190	Other	20%
94016900	Other	20%			
94016900	Other		94016910	Bent-wood chairs	20%
94016900	Other		94016920	Other, with sleigh base-frame	20%
94016900	Other		94016930	Other, suitable for office use	20%
94016900	Other		94016940	Stationary activity centres for children	20%
94016900	Other		94016950	Other chairs for children, including highchairs	20%
94016900	Other		94016990	Other	20%
94017100	Upholstered	20%			
94017100	Upholstered		94017110	With sleigh base-frame	20%
94017100	Upholstered		94017120	With 4-legged frame	20%
94017100	Upholstered		94017130	Stationary activity centres for children	20%
94017100	Upholstered		94017140	Other chairs for children, including highchairs	20%
94017100	Upholstered		94017190	Other	20%
94017900	Other	20%			
94017900	Other		94017910	With sleigh base-frame	20%
94017900	Other		94017920	With 4-legged frame	20%
94017900	Other		94017930	Stationary activity centres for children	20%
94017900	Other		94017940	Other chairs for children, including highchairs	20%
94017900	Other		94017950	Other, suitable for outdoor use	20%
94017900	Other		94017990	Other	20%
94018000	Other seats	20%			

94018000	Other seats		94018010	Safety seats for children	20%
94018000	Other seats		94018020	Stationary activity centres for children, of plastics	20%
94018000	Other seats		94018030	Highchairs and booster seats for children, of plastics	20%
94018000	Other seats		94018040	Other, of plastics	20%
94018000	Other seats		94018050	Other, suitable for outdoor use, with textile seats or textile backrest	20%
94018000	Other seats		94018090	Other	20%
94019090	Other	20%			
94019090	Other		94019091	Mechanical actions for chairs	20%
94019090	Other		94019093	Laminated plywood seats and backrests	20%
94019090	Other		94019099	Other	20%
94031000	Metal furniture of a kind used in offices	20%	94031000	Metal furniture of a kind used in offices	20%
94032000	Other metal furniture	20%	94032000	Other metal furniture	20%
94033000	Wooden furniture of a kind used in offices	20%			
94033000	Wooden furniture of a kind used in offices		94033005	Desks, having one or more drawers, assembled	20%
94033000	Wooden furniture of a kind used in offices		94033010	Desks, having one or more drawers, unassembled	20%
94033000	Wooden furniture of a kind used in offices		94033015	Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels)	20%
94033000	Wooden furniture of a kind used in offices		94033020	Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels)	20%

94033000	Wooden furniture of a kind used in offices		94033025	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%
94033000	Wooden furniture of a kind used in offices		94033030	Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm	20%
94033000	Wooden furniture of a kind used in offices		94033035	Cupboards, having 2 or more drawers	20%
94033000	Wooden furniture of a kind used in offices		94033040	Cupboards, having no drawers and having 2 or more doors	20%
94033000	Wooden furniture of a kind used in offices		94033042	Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels	20%
94033000	Wooden furniture of a kind used in offices		94033044	Other cupboards, with a height not exceeding 60 cm, without wheels	20%
94033000	Wooden furniture of a kind used in offices		94033045	Bookcases, not enclosed, unassembled	20%
94033000	Wooden furniture of a kind used in offices		94033050	Bookcases, not enclosed, assembled	20%
94033000	Wooden furniture of a kind used in offices		94033090	Other	20%
94034000	Wooden furniture of a kind used in the kitchen	20%			
94034000	Wooden furniture of a kind used in the kitchen		94034005	Floorstanding units, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034010	Floorstanding units, unassembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034015	Other, designed to be wall mounted, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034020	Other, designed to be wall mounted, unassembled	20%

94034000	Wooden furniture of a kind used in the kitchen		94034025	Units presented with a sink, assembled	20%
94034000	Wooden furniture of a kind used in the kitchen		94034030	Units presented with a sink, unassembled	25%
94034000	Wooden furniture of a kind used in the kitchen		94034090	Other	20%
94035000	Wooden furniture of a kind used in the bedroom	20%			
94035000	Wooden furniture of a kind used in the bedroom		94035011	With integral base and/or headset (box bed), with mattress, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035012	With integral base and/or headset (box bed), with mattress, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035013	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035014	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035015	Bunkbeds, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035016	Bunkbeds, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035017	Headboards, night stands, dressing tables and the like, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035018	Headboards, night stands, dressing tables and the like, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035019	Other	20%
94035000	Wooden furniture of a kind used in the bedroom		94035091	With integral base and/or headset (box bed), with mattress, assembled	20%

94035000	Wooden furniture of a kind used in the bedroom		94035092	With integral base and/or headset (box bed), with mattress, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035093	Sets consisting of a headboard, one or two nightstands and a dressing table, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035094	Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035095	Bunkbeds, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035096	Bunkbeds, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035097	Headboards, night stands, dressing tables and the like, assembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035098	Headboards, night stands, dressing tables and the like, unassembled	20%
94035000	Wooden furniture of a kind used in the bedroom		94035099	Other	20%
94036000	Other wooden furniture	20%			
94036000	Other wooden furniture		94036011	Assembled	20%
94036000	Other wooden furniture		94036019	Unassembled	20%
94036000	Other wooden furniture		94036021	Assembled	20%
94036000	Other wooden furniture		94036029	Unassembled	20%
94036000	Other wooden furniture		94036031	Assembled	20%
94036000	Other wooden furniture		94036039	Unassembled	20%
94036000	Other wooden furniture		94036041	Assembled	20%
94036000	Other wooden furniture		94036049	Unassembled	20%
94036000	Other wooden furniture		94036051	Assembled	20%
94036000	Other wooden furniture		94036059	Unassembled	20%
94036000	Other wooden furniture		94036061	Exceeding 60 cm in height, assembled	20%

94036000	Other wooden furniture		94036063	Exceeding 60 cm in height, unassembled	20%
94036000	Other wooden furniture		94036065	Not exceeding 60 cm in height, assembled	20%
94036000	Other wooden furniture		94036067	Not exceeding 60 cm in height, unassembled	20%
94036000	Other wooden furniture		94036071	Assembled	20%
94036000	Other wooden furniture		94036079	Unassembled	20%
94036000	Other wooden furniture		94036081	Presented without the basin, assembled	20%
94036000	Other wooden furniture		94036083	Presented without the basin, unassembled	20%
94036000	Other wooden furniture		94036085	Presented with the basin, assembled	20%
94036000	Other wooden furniture		94036087	Presented with the basin, unassembled	20%
94036000	Other wooden furniture		94036090	Other	20%
94037000	Furniture of plastics	20%	94037000	Furniture of plastics	20%
94038100	Of bamboo or rattan	20%			
94038100	Of bamboo or rattan		94038200	Of bamboo	20%
94038100	Of bamboo or rattan		94038300	Of rattan	20%
94038900	Other	20%	94038900	Other	20%
94039000	Parts	20%	94039000	Parts	20%
94041000	Mattress supports	20%	94041000	Mattress supports	20%
94042100	Of cellular rubber or plastics, whether or not covered	20%	94042100	Of cellular rubber or plastics, whether or not covered	20%
94042900	Of other materials	20%			
94042900	Of other materials		94042910	Fitted with springs	20%
94042900	Of other materials		94042990	Other	20%
94043000	Sleeping bags	20%	94043000	Sleeping bags	20%

94049010	Blankets as defined in Additional Note 1 to Chapter 94	20%	94049010	Blankets as defined in Additional Note 1 to Chapter 94	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049021	With feather or down stuffing	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049022	<P>Other</P>	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049031	<P>Embroidered or incorporating appliqué work</P>	20%
94049090	Blankets as defined in Additional Note 1 to Chapter 94		94049032	<P>Other</P>	20%
94049090	Other	20%	94049090	Other	20%
94051090	Other	20%	94051090	Other	20%
94052000	Electric table, desk, bedside or floor-standing lamps	20%	94052000	Electric table, desk, bedside or floor-standing lamps	20%
94054090	Other		94054021	Other light fittings, containing light emitting diodes (LED) as a source of illumination</p>	20%
94054090	Other	20%	94054090	Other	20%
94056000	Illuminated signs, illuminated name-plates and the like	20%	94056000	Illuminated signs, illuminated name-plates and the like	20%
94059190	Other	20%	94059190	Other	20%
94059290	Other	20%	94059290	Other	20%
94059990	Other	20%	94059990	Other	20%
94060000	Prefabricated buildings	free			
94060000	Prefabricated buildings		94069010	Of iron or steel	20%

95030010	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20%	95030010	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	20%
95051000	Articles for Christmas festivities	30%	95051000	Articles for Christmas festivities	30%
95069910	Collapsible swimming pools and paddling pool, of polymers of vinyl chloride (PVC)	10%	95069910	Collapsible swimming pools and paddling pools, of polymers of vinyl chloride (PVC)	10%
95069920	Artificial turf	10%	95069920	Artificial turf in the form of sports fields playing surfaces including marking lines, presented unassembled	10%
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%	96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%
96032100	Tooth brushes, including dental-plate brushes	15%	96032100	Tooth brushes, including dental-plate brushes	15%
96032900	Other	15%	96032900	Other	15%
96033090	Other	15%	96033090	Other	15%
96034000	Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	15%	96034000	Paint, distemper, varnish or similar brushes (excluding brushes of subheading 9603.30); paint pads and rollers	15%
96035010	Machine bottle brushes	15%	96035010	Machine bottle brushes	15%
96035090	Other	15%	96035090	Other	15%
96039010	Feather dusters, of ostrich feathers	15%	96039010	Feather dusters, of ostrich feathers	15%
96039090	Other	15%	96039090	Other	15%
96040000	Hand sieves and hand riddles	20%	96040000	Hand sieves and hand riddles	20%

96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	20%	96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	20%
96062100	Of plastics, not covered with textile material	15%	96062100	Of plastics, not covered with textile material	15%
96062200	Of base metal, not covered with textile material	15%	96062200	Of base metal, not covered with textile material	15%
96062900	Other	15%	96062900	Other	15%
96063025	Button blanks	15%	96063025	Button blanks	15%
96071100	Fitted with chain scoops of base metal	20%	96071100	Fitted with chain scoops of base metal	20%
96071900	Other	20%	96071900	Other	20%
96072050	Slide fastener chains or stringers	20%	96072050	Slide fastener chains or stringers	20%
96072090	Other	15%	96072090	Other	15%
96081000	Ball point pens	15%	96081000	Ball point pens	15%
96082000	Felt tipped and other porous-tipped pens and markers	15%	96082000	Felt tipped and other porous-tipped pens and markers	15%
96085000	Sets of articles from two or more of the foregoing subheadings	15%	96085000	Sets of articles from two or more of the foregoing subheadings	15%
96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	15%	96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	15%
96091000	Pencils and crayons, with leads encased in a rigid sheath	20%	96091000	Pencils and crayons, with leads encased in a rigid sheath	20%
96099000	Other	20%	96099000	Other	20%
96121000	Ribbons	15%			
96121000	Ribbons		96121090	Other	15%
96122000	Ink-pads	15%	96122000	Ink-pads	15%
96151100	Of hard rubber or plastics	20%	96151100	Of hard rubber or plastics	20%
96151900	Other	20%	96151900	Other	20%

96159000	Other	20%	96159000	Other	20%
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inneres)	20%	96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inneres)	20%
96190005	Of wadding of textile materials		96190002	Sanitary towels (pads), of wadding of textile materials	15%
96190005	Of wadding of textile materials		96190003	Pantyliners, of wadding of textile materials	15%
96190005	Of wadding of textile materials	15%			
96190005	Of wadding of textile materials		96190006	Other, of wadding of textile materials	15%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%			
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190011	Sanitary towels (pads), of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190012	Pantyliners, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190010	Pof paper pulp, paper, cellulose wadding or webs of cellulose fibres		96190013	Other, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	20%
96190015	Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	20%	96190015	Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	20%
96190020	Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14	20%			

96190020	Sanitary towels (pads), tampons and napkin liners for babies and similar articles of plastics or of other materials of heading 39.01 to 39.14		96190021	Sanitary towels (pads), of other materials of heading 39.01 to 39.14	20%
96190025	Napkins for babies and similar articles, of knitted or crocheted textile material		96190023	Napkin liners for babies or similar articles and tampons of plastics or of other materials of heading 39.01 to 39.14	20%
96190025	Napkins for babies and similar articles, of knitted or crocheted textile material	45%	96190025	Napkins for babies and similar articles, of knitted or crocheted textile material	45%
96190030	Napkins for babies, of woven textile material	45%	96190030	Napkins for babies, of woven textile material	45%
96190035	Sanitary towels (pads), made up from woven textile materials	15%	96190035	Sanitary towels (pads), made up from woven textile materials	15%
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material	20%			
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material		96190041	Sanitary towels (pads), made up from knitted or crocheted textile material	20%
96190040	Other (excluding napkins for babies and similar articles), made up from woven, knitted or crocheted textile material		96190042	Pantyliners, made up from knitted or crocheted textile material	20%
96190040	Other (excluding napkins for babies and similar articles),		96190045	Other (excluding sanitary towels (pads) and pantyliners; excluding napkins for babies and similar	20%

	made up from woven, knitted or crocheted textile material			articles), made up from woven, knitted or crocheted textile material	
96190090	Other	40%			
96190090	Other		96190091	Other, sanitary towels (pads) and pantyliners	40%
96190090	Other		96190099	Other	40%
98010000	Original equipment components		98010005	Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55	20%
98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	20%	98010010	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg (excluding tyres)	20%
98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	20%	98010015	For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg (excluding tyres)	20%
98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	20%	98010020	For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding tyres)	20%
98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	20%	98010025	For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10 and tyres)	20%
98010030	For motor cars (including station wagons) of heading 87.03	20%	98010030	For motor cars (including station wagons) of heading 87.03 (excluding tyres)	20%

98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010040	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%
98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010045	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%

98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010050	For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks; excluding tyres)	20%
98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	20%	98010055	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks; excluding tyres)	20%