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EU tariff schedule				
CN 2007		Description	Base rate	Category
4104 41 51		----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	6,5	0
4104 41 59		----- Other	6,5	0
4104 41 90		----- Other	5,5	0
4104 49		-- Other		
		--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)		
4104 49 11		---- East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0
4104 49 19		---- Other	6,5	0
		--- Other		
		---- Of bovine (including buffalo) animals		
4104 49 51		----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	6,5	0
4104 49 59		----- Other	6,5	0
4104 49 90		----- Other	5,5	0
4105		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		
4105 10		- In the wet state (including wet-blue)		
4105 10 10		-- Not split	2	0
4105 10 90		-- Split	2	0
4105 30		- In the dry state (crust)		
4105 30 10		-- Vegetable pre-tanned Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0
		-- Other		
4105 30 91		--- Not split	2	0
4105 30 99		--- Split	2	0
4106		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		
		- Of goats or kids		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4106 21		-- In the wet state (including wet-blue)		
4106 21 10		--- Not split	2	0
4106 21 90		--- Split	2	0
4106 22		-- In the dry state (crust)		
4106 22 10		--- Vegetable pre-tanned Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	0
4106 22 90		--- Other	2	0
		- Of swine		
4106 31		-- In the wet state (including wet-blue)		
4106 31 10		--- Not split	2	0
4106 31 90		--- Split	2	0
4106 32		-- In the dry state (crust)		
4106 32 10		--- Not split	2	0
4106 32 90		--- Split	2	0
4106 40		- Of reptiles		
4106 40 10		-- Vegetable pre-tanned	Free	0
4106 40 90		-- Other	2	0
		- Other		
4106 91 00		-- In the wet state (including wet-blue)	2	0
4106 92 00		-- In the dry state (crust)	2	0
4107		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114		
		- Whole hides and skins		
4107 11		-- Full grains, unsplit		
		--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²)		
4107 11 11		---- Boxcalf	6,5	0
4107 11 19		---- Other	6,5	0
4107 11 90		--- Other	6,5	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4107 12		-- Grain splits		
		--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²)		
4107 12 11		---- Boxcalf	6,5	0
4107 12 19		---- Other	6,5	0
		--- Other		
4107 12 91		---- Bovine (including buffalo) leather	5,5	0
4107 12 99		---- Equine leather	6,5	0
4107 19		-- Other		
4107 19 10		--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m ²)	6,5	0
4107 19 90		--- Other	6,5	0
		- Other, including sides		
4107 91		-- Full grains, unsplit		
4107 91 10		--- Sole leather	6,5	0
4107 91 90		--- Other	6,5	0
4107 92		-- Grain splits		
4107 92 10		--- Bovine (including buffalo) leather	5,5	0
4107 92 90		--- Equine leather	6,5	0
4107 99		-- Other		
4107 99 10		--- Bovine (including buffalo) leather	6,5	0
4107 99 90		--- Equine leather	6,5	0
4112 00 00		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	3,5	0
4113		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114		
4113 10 00		- Of goats or kids	3,5	0
4113 20 00		- Of swine	2	0
4113 30 00		- Of reptiles	2	0
4113 90 00		- Other	2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather		
4114 10		- Chamois (including combination chamois) leather		
4114 10 10		-- Of sheep or lambs	2,5	0
4114 10 90		-- Of other animals	2,5	0
4114 20 00		- Patent leather and patent laminated leather; metallised leather	2,5	0
4115		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115 10 00		- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2,5	0
4115 20 00		- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	0
42		CHAPTER 42 — ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)		
4201 00 00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	2,7	0
4202		Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, ruck-sacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper		
		- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers		
4202 11		-- With outer surface of leather, of composition leather or of patent leather		
4202 11 10		--- Executive-cases, briefcases, school satchels and similar containers	3	0
4202 11 90		--- Other	3	0
4202 12		-- With outer surface of plastics or of textile materials		
		--- In the form of plastic sheeting		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4202 12 11		---- Executive-cases, briefcases, school satchels and similar containers	9,7	0
4202 12 19		---- Other	9,7	0
4202 12 50		--- Of moulded plastic material	5,2	0
		--- Of other materials, including vulcanised fibre		
4202 12 91		---- Executive-cases, briefcases, school satchels and similar containers	3,7	0
4202 12 99		---- Other	3,7	0
4202 19		-- Other		
4202 19 10		--- Of aluminium	5,7	0
4202 19 90		--- Of other materials	3,7	0
		- Handbags, whether or not with shoulder strap, including those without handle		
4202 21 00		-- With outer surface of leather, of composition leather or of patent leather	3	0
4202 22		-- With outer surface of plastic sheeting or of textile materials		
4202 22 10		--- Of plastic sheeting	9,7	0
4202 22 90		--- Of textile materials	3,7	0
4202 29 00		-- Other	3,7	0
		- Articles of a kind normally carried in the pocket or in the handbag		
4202 31 00		-- With outer surface of leather, of composition leather or of patent leather	3	0
4202 32		-- With outer surface of plastic sheeting or of textile materials		
4202 32 10		--- Of plastic sheeting	9,7	0
4202 32 90		--- Of textile materials	3,7	0
4202 39 00		-- Other	3,7	0
		- Other		
4202 91		-- With outer surface of leather, of composition leather or of patent leather		
4202 91 10		--- Travelling-bags, toilet bags, rucksacks and sports bags	3	0
4202 91 80		--- Other	3	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4202 92		-- With outer surface of plastic sheeting or of textile materials		
		--- Of plastic sheeting		
4202 92 11		---- Travelling-bags, toilet bags, rucksacks and sports bags	9,7	0
4202 92 15		---- Musical instrument cases	6,7	0
4202 92 19		---- Other	9,7	0
		--- Of textile materials		
4202 92 91		---- Travelling-bags, toilet bags, rucksacks and sports bags	2,7	0
4202 92 98		---- Other	2,7	0
4202 99 00		-- Other	3,7	0
4203		Articles of apparel and clothing accessories, of leather or of composition leather		
4203 10 00		- Articles of apparel	4	0
		- Gloves, mittens and mitts		
4203 21 00		-- Specially designed for use in sports	9	0
4203 29		-- Other		
4203 29 10		--- Protective for all trades	9	0
		--- Other		
4203 29 91		---- Men's and boys'	7	0
4203 29 99		---- Other	7	0
4203 30 00		- Belts and bandoliers	5	0
4203 40 00		- Other clothing accessories	5	0
4205 00		Other articles of leather or of composition leather		
		- Of a kind used in machinery or mechanical appliances or for other technical uses		
4205 00 11		-- Conveyor or transmission belts or belting	2	0
4205 00 19		-- Other	3	0
4205 00 90		- Other	2,5	0
4206 00 00		Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
43		CHAPTER 43 — FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103		
4301 10 00		- Of mink, whole, with or without head, tail or paws	Free	0
4301 30 00		- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	0
4301 60 00		- Of fox, whole, with or without head, tail or paws	Free	0
4301 80		- Other furskins, whole, with or without head, tail or paws		
4301 80 30		-- Of marmots	Free	0
4301 80 50		-- Of wild felines	Free	0
4301 80 70		-- Other	Free	0
4301 90 00		- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	0
4302		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		
		- Whole skins, with or without head, tail or paws, not assembled		
4302 11 00		-- Of mink	Free	0
4302 19		-- Other		
4302 19 10		--- Of beaver	Free	0
4302 19 20		--- Of muskrat	Free	0
4302 19 30		--- Of fox	Free	0
4302 19 35		--- Of rabbit or hare	Free	0
		--- Of seal		
4302 19 41		---- Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	0
4302 19 49		---- Other	2,2	0
4302 19 50		--- Of sea otters or of nutria (coypu)	2,2	0
4302 19 60		--- Of marmots	2,2	0
4302 19 70		--- Of wild felines	2,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Of sheep or lambs		
4302 19 75		---- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	0
4302 19 80		---- Other	2,2	0
4302 19 95		--- Other	2,2	0
4302 20 00		- Heads, tails, paws and other pieces or cuttings, not assembled	Free	0
4302 30		- Whole skins and pieces or cuttings thereof, assembled		
4302 30 10		-- "Dropped" furskins	2,7	0
		-- Other		
4302 30 21		--- Of mink	2,2	0
4302 30 25		--- Of rabbit or hare	2,2	0
4302 30 31		--- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	2,2	0
4302 30 41		--- Of muskrat	2,2	0
4302 30 45		--- Of fox	2,2	0
		--- Of seal		
4302 30 51		---- Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	0
4302 30 55		---- Other	2,2	0
4302 30 61		--- Of sea otters or of nutria (coyupu)	2,2	0
4302 30 71		--- Of wild felines	2,2	0
4302 30 95		--- Other	2,2	0
4303		Articles of apparel, clothing accessories and other articles of fur skin		
4303 10		- Articles of apparel and clothing accessories		
4303 10 10		-- Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	3,7	0
4303 10 90		-- Other	3,7	0
4303 90 00		- Other	3,7	0
4304 00 00		Artificial fur and articles thereof	3,2	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
IX		SECTION IX — WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
44		CHAPTER 44 — WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
4401 10 00		– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	0
		– Wood in chips or particles		
4401 21 00		-- Coniferous	Free	0
4401 22 00		-- Non-coniferous	Free	0
4401 30		– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
4401 30 10		-- Sawdust	Free	0
4401 30 90		-- Other	Free	0
4402		Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
4402 10 00		– Of bamboo	Free	0
4402 90 00		– Other	Free	0
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
4403 10 00		– Treated with paint, stains, creosote or other preservatives	Free	0
4403 20		– Other, coniferous		
		-- Spruce of the species "Picea abies Karst." or silver fir (Abies alba Mill.)		
4403 20 11		--- Sawlogs	Free	0
4403 20 19		--- Other	Free	0
		-- Pine of the species "Pinus sylvestris L."		
4403 20 31		--- Sawlogs	Free	0
4403 20 39		--- Other	Free	0
		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4403 20 91		--- Sawlogs	Free	0
4403 20 99		--- Other	Free	0
		- Other, of tropical wood specified in subheading note 1 to this chapter		
4403 41 00		-- Dark red meranti, light red meranti and meranti bakau	Free	0
4403 49		-- Other		
4403 49 10		--- Acajou d'Afrique, iroko and sapelli	Free	0
4403 49 20		--- Okoumé	Free	0
4403 49 40		--- Sipo	Free	0
4403 49 95		--- Other	Free	0
		- Other		
4403 91		-- Of oak (Quercus spp.)		
4403 91 10		--- Sawlogs	Free	0
4403 91 90		--- Other	Free	0
4403 92		-- Of beech (Fagus spp.)		
4403 92 10		--- Sawlogs	Free	0
4403 92 90		--- Other	Free	0
4403 99		-- Other		
4403 99 10		--- Of poplar	Free	0
4403 99 30		--- Of eucalyptus	Free	0
		--- Of birch		
4403 99 51		---- Sawlogs	Free	0
4403 99 59		---- Other	Free	0
4403 99 95		--- Other	Free	0
4404		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like		
4404 10 00		- Coniferous	Free	0
4404 20 00		- Non-coniferous	Free	0
4405 00 00		Wood wool; wood flour	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4406		Railway or tramway sleepers (cross-ties) of wood		
4406 10 00		– Not impregnated	Free	0
4406 90 00		– Other	Free	0
4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
4407 10		– Coniferous		
4407 10 15		-- Sanded; end-jointed, whether or not planed or sanded	Free	0
		-- Other		
		--- Planed		
4407 10 31		---- Spruce of the species "Picea abies Karst." or silver fir (Abies alba Mill.)	Free	0
4407 10 33		---- Pine of the species "Pinus sylvestris L."	Free	0
4407 10 38		---- Other	Free	0
		--- Other		
4407 10 91		---- Spruce of the species "Picea abies Karst." or silver fir (Abies alba Mill.)	Free	0
4407 10 93		---- Pine of the species "Pinus sylvestris L."	Free	0
4407 10 98		---- Other	Free	0
		– Of tropical wood specified in subheading note 1 to this chapter		
4407 21		-- Mahogany (Swietenia spp.)		
4407 21 10		--- Sanded; end-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 21 91		---- Planed	2	0
4407 21 99		---- Other	Free	0
4407 22		-- Virola, imbuia and balsa		
4407 22 10		--- Sanded; end-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 22 91		---- Planed	2	0
4407 22 99		---- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4407 25		-- Dark red meranti, light red meranti and meranti bakau		
4407 25 10		--- End-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 25 30		---- Planed	2	0
4407 25 50		---- Sanded	2,5	0
4407 25 90		---- Other	Free	0
4407 26		-- White lauan, white meranti, white seraya, yellow meranti and alan		
4407 26 10		--- End-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 26 30		---- Planed	2	0
4407 26 50		---- Sanded	2,5	0
4407 26 90		---- Other	Free	0
4407 27		-- Sapelli		
4407 27 10		--- Sanded; end-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 27 91		---- Planed	2	0
4407 27 99		---- Other	Free	0
4407 28		-- Iroko		
4407 28 10		--- Sanded; end-jointed, whether or not planed or sanded	2,5	0
		--- Other		
4407 28 91		---- Planed	2	0
4407 28 99		---- Other	Free	0
4407 29		-- Other		
4407 29 15		--- End-jointed, whether or not planed or sanded	2,5	0
		--- Other		
		---- Acajou d'Afrique, azobé, dibétou, ilomba, jelutong, jongkong, kapur, kempas, keruing, limba, makoré, mansonia, merbau, obeche, okoumé, palissandre de Rio, palissandre de Para, palissandre de Rose, ramin, sipo, teak and tiama		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		----- Planed		
4407 29 20		----- Palissandre de Para, Palissandre de Rio and palissandre de Rose	2	0
4407 29 25		----- Other	2	0
4407 29 45		----- Sanded	2,5	0
		----- Other		
4407 29 61		----- Azobé	Free	0
4407 29 68		----- Other	Free	0
		----- Other		
4407 29 83		----- Planed	2	0
4407 29 85		----- Sanded	2,5	0
4407 29 95		----- Other	Free	0
		- Other		
4407 91		-- Of oak (Quercus spp.)		
4407 91 15		--- Sanded; end-jointed, whether or not planed or sanded	Free	0
		--- Other		
		----- Planed		
4407 91 31		----- Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	0
4407 91 39		----- Other	Free	0
4407 91 90		----- Other	Free	0
4407 92 00		-- Of beech (Fagus spp.)	Free	0
4407 93		-- Of maple (Acer spp.)		
4407 93 10		--- Planed; end-jointed, whether or not planed or sanded	Free	0
		--- Other		
4407 93 91		----- Sanded	2,5	0
4407 93 99		----- Other	Free	0
4407 94		-- Of cherry (Prunus spp.)		
4407 94 10		--- Planed; end-jointed, whether or not planed or sanded	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Other		
4407 94 91		---- Sanded	2,5	0
4407 94 99		---- Other	Free	0
4407 95		-- Of ash (<i>Fraxinus</i> spp.)		
4407 95 10		--- Planed; end-jointed, whether or not planed or sanded	Free	0
		--- Other		
4407 95 91		---- Sanded	2,5	0
4407 95 99		---- Other	Free	0
4407 99		-- Other		
4407 99 20		--- End-jointed, whether or not planed or sanded	Free	0
		--- Other		
4407 99 25		---- Planed	Free	0
4407 99 40		---- Sanded	2,5	0
		---- Other		
4407 99 91		----- Of poplar	Free	0
4407 99 96		----- Of tropical wood	Free	0
4407 99 98		----- Other	Free	0
4408		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		
4408 10		- Coniferous		
4408 10 15		-- Planed; sanded; end-jointed, whether or not planed or sanded	3	0
		-- Other		
4408 10 91		--- Small boards for the manufacture of pencils	Free	0
		--- Other		
4408 10 93		---- Of a thickness not exceeding 1 mm	4	0
4408 10 99		---- Of a thickness exceeding 1 mm	4	0
		- Of tropical wood specified in subheading note 1 to this chapter		

EU tariff schedule				
CN 2007		Description	Base rate	Category
4408 31		-- Dark red meranti, light red meranti and meranti bakau		
4408 31 11		--- End-jointed, whether or not planed or sanded	4,9	0
		--- Other		
4408 31 21		---- Planed	4	0
4408 31 25		---- Sanded	4,9	0
4408 31 30		---- Other	6	0
4408 39		-- Other		
		--- Acajou d'Afrique, limba, mahogany (Swietenia spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan,		
4408 39 15		---- Sanded; end-jointed, whether or not planed or sanded	4,9	0
		---- Other		
4408 39 21		----- Planed	4	0
		----- Other		
4408 39 31		----- Of a thickness not exceeding 1 mm	6	0
4408 39 35		----- Of a thickness exceeding 1 mm	6	0
		--- Other		
4408 39 55		---- Planed; sanded; end-jointed, whether or not planed or sanded	3	0
		---- Other		
4408 39 70		----- Small boards for the manufacture of pencils	Free	0
		----- Other		
4408 39 85		----- Of a thickness not exceeding 1 mm	4	0
4408 39 95		----- Of a thickness exceeding 1 mm	4	0
4408 90		- Other		
4408 90 15		-- Planed; sanded; end-jointed, whether or not planed or sanded	3	0
		-- Other		
4408 90 35		--- Small boards for the manufacture of pencils	Free	0
		--- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4408 90 85		---- Of a thickness not exceeding 1 mm	4	0
4408 90 95		---- Of a thickness exceeding 1 mm	4	0
4409		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed		
4409 10		- Coniferous		
4409 10 11		-- Mouldings for frames for paintings, photographs, mirrors or similar objects	Free	0
4409 10 18		-- Other	Free	0
		- Non-coniferous		
4409 21 00		-- Of bamboo	Free	0
4409 29		-- Other		
4409 29 10		--- Mouldings for frames for paintings, photographs, mirrors or similar objects	Free	0
		--- Other		
4409 29 91		---- Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	0
4409 29 99		---- Other	Free	0
4410		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		
		- Of wood		
4410 11		-- Particle board		
4410 11 10		--- Unworked or not further worked than sanded	7	0
4410 11 30		--- Surface-covered with melamine-impregnated paper	7	0
4410 11 50		--- Surface-covered with decorative laminates of plastics	7	0
4410 11 90		--- Other	7	0
4410 12		-- Oriented strand board (OSB)		
4410 12 10		--- Unworked or not further worked than sanded	7	0
4410 12 90		--- Other	7	0
4410 19 00		-- Other	7	0
4410 90 00		- Other	7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4411		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		
		- Medium density fibreboard (MDF)		
4411 12		-- Of a thickness not exceeding 5 mm		
4411 12 10		--- Not mechanically worked or surface covered	7	0
4411 12 90		--- Other	7	0
4411 13		-- Of a thickness exceeding 5 mm but not exceeding 9 mm		
4411 13 10		--- Not mechanically worked or surface covered	7	0
4411 13 90		--- Other	7	0
4411 14		-- Of a thickness exceeding 9 mm		
4411 14 10		--- Not mechanically worked or surface covered	7	0
4411 14 90		--- Other	7	0
		- Other		
4411 92		-- Of a density exceeding 0,8 g/cm ³		
4411 92 10		--- Not mechanically worked or surface covered	7	0
4411 92 90		--- Other	7	0
4411 93		-- Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³		
4411 93 10		--- Not mechanically worked or surface covered	7	0
4411 93 90		--- Other	7	0
4411 94		-- Of a density not exceeding 0,5 g/cm ³		
4411 94 10		--- Not mechanically worked or surface covered	7	0
4411 94 90		--- Other	7	0
4412		Plywood, veneered panels and similar laminated wood		
4412 10 00		- Of bamboo	10	0
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness		
4412 31		-- With at least one outer ply of tropical wood specified in subheading note 1 to this chapter		
4412 31 10		--- Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany (Swietenia spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan	10	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4412 31 90		--- Other	7	0
4412 32 00		-- Other, with at least one outer ply of non-coniferous wood	7	0
4412 39 00		-- Other	7	0
		- Other		
4412 94		-- Blockboard, laminboard and battenboard		
4412 94 10		--- With at least one outer ply of non-coniferous wood	10	0
4412 94 90		--- Other	6	0
4412 99		-- Other		
4412 99 30		--- Containing at least one layer of particle board	6	0
4412 99 70		--- Other	10	0
4413 00 00		Densified wood, in blocks, plates, strips or profile shapes	Free	0
4414 00		Wooden frames for paintings, photographs, mirrors or similar objects		
4414 00 10		- Of tropical wood, as specified in additional note 2 to this chapter	2,5	0
4414 00 90		- Of other wood	Free	0
4415		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood		
4415 10		- Cases, boxes, crates, drums and similar packings; cable-drums		
4415 10 10		-- Cases, boxes, crates, drums and similar packings	4	0
4415 10 90		-- Cable-drums	3	0
4415 20		- Pallets, box pallets and other load boards; pallet collars		
4415 20 20		-- Flat pallets; pallet collars	3	0
4415 20 90		-- Other	4	0
4416 00 00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	0
4417 00 00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Free	0
4418		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes		

EU tariff schedule				
CN 2007		Description	Base rate	Category
4418 10		- Windows, French windows and their frames		
4418 10 10		-- Of tropical wood, as specified in additional note 2 to this chapter	3	0
4418 10 50		-- Coniferous	3	0
4418 10 90		-- Other	3	0
4418 20		- Doors and their frames and thresholds		
4418 20 10		-- Of tropical wood, as specified in additional note 2 to this chapter	3	0
4418 20 50		-- Coniferous	Free	0
4418 20 80		-- Of other wood	Free	0
4418 40 00		- Shuttering for concrete constructional work	Free	0
4418 50 00		- Shingles and shakes	Free	0
4418 60 00		- Posts and beams	Free	0
		- Assembled flooring panels		
4418 71 00		-- For mosaic floors	3	0
4418 72 00		-- Other, multilayer	Free	0
4418 79 00		-- Other	Free	0
4418 90		- Other		
4418 90 10		-- Glue-laminated timber	Free	0
4418 90 80		-- Other	Free	0
4419 00		Tableware and kitchenware, of wood		
4419 00 10		- Of tropical wood, as specified in additional note 2 to this chapter	Free	0
4419 00 90		- Of other wood	Free	0
4420		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94		
4420 10		- Statuettes and other ornaments, of wood		
4420 10 11		-- Of tropical wood, as specified in additional note 2 to this chapter	3	0
4420 10 19		-- Of other wood	Free	0
4420 90		- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4420 90 10		-- Wood marquetry and inlaid wood	4	0
		-- Other		
4420 90 91		--- Of tropical wood, as specified in additional note 2 to this chapter	3	0
4420 90 99		--- Other	Free	0
4421		Other articles of wood		
4421 10 00		- Clothes hangers	Free	0
4421 90		- Other		
4421 90 91		-- Of fibreboard	4	0
4421 90 98		-- Other	Free	0
45		CHAPTER 45 — CORK AND ARTICLES OF CORK		
4501		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork		
4501 10 00		- Natural cork, raw or simply prepared	Free	0
4501 90 00		- Other	Free	0
4502 00 00		Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Free	0
4503		Articles of natural cork		
4503 10		- Corks and stoppers		
4503 10 10		-- Cylindrical	4,7	0
4503 10 90		-- Other	4,7	0
4503 90 00		- Other	4,7	0
4504		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork		
4504 10		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
		-- Corks and stoppers		
4504 10 11		--- For sparkling wine, including those with discs of natural cork	4,7	0
4504 10 19		--- Other	4,7	0
		-- Other		
4504 10 91		--- With a binding substance	4,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4504 10 99		--- Other	4,7	0
4504 90		- Other		
4504 90 20		-- Corks and stoppers	4,7	0
4504 90 80		-- Other	4,7	0
46		CHAPTER 46 — MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK		
4601		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
		- Mats, matting and screens of vegetable materials		
4601 21		-- Of bamboo		
4601 21 10		--- Of plaits or similar products of plaiting materials	3,7	0
4601 21 90		--- Other	2,2	0
4601 22		-- Of rattan		
4601 22 10		--- Of plaits or similar products of plaiting materials	3,7	0
4601 22 90		--- Other	2,2	0
4601 29		-- Other		
4601 29 10		--- Of plaits or similar products of plaiting materials	3,7	0
4601 29 90		--- Other	2,2	0
		- Other		
4601 92		-- Of bamboo		
4601 92 05		--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	0
		--- Other		
4601 92 10		---- Of plaits or similar products of plaiting materials	3,7	0
4601 92 90		---- Other	2,2	0
4601 93		-- Of rattan		
4601 93 05		--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	0
		--- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4601 93 10		---- Of plaits or similar products of plaiting materials	3,7	0
4601 93 90		---- Other	2,2	0
4601 94		-- Of other vegetable materials		
4601 94 05		--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	0
		--- Other		
4601 94 10		---- Of plaits or similar products of plaiting materials	3,7	0
4601 94 90		---- Other	2,2	0
4601 99		-- Other		
4601 99 05		--- Plaits and similar products of plaiting materials, whether or not assembled into strips	1,7	0
		--- Other		
4601 99 10		---- Of plaits or similar products of plaiting materials	4,7	0
4601 99 90		---- Other	2,7	0
4602		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made-up from goods of heading 4601; articles of loofah		
		- Of vegetable materials		
4602 11 00		-- Of bamboo	3,7	0
4602 12 00		-- Of rattan	3,7	0
4602 19		-- Other		
4602 19 10		--- Straw envelopes for bottles	1,7	0
		--- Other		
4602 19 91		---- Basketwork, wickerwork and other articles, made directly to shape from plaiting materials	3,7	0
4602 19 99		---- Other	3,7	0
4602 90 00		- Other	4,7	0
X		SECTION X — PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
47		CHAPTER 47 — PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4701 00		Mechanical wood pulp		
4701 00 10		- Thermo-mechanical wood pulp	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4701 00 90		- Other	Free	0
4702 00 00		Chemical wood pulp, dissolving grades	Free	0
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades		
		- Unbleached		
4703 11 00		-- Coniferous	Free	0
4703 19 00		-- Non-coniferous	Free	0
		- Semi-bleached or bleached		
4703 21 00		-- Coniferous	Free	0
4703 29 00		-- Non-coniferous	Free	0
4704		Chemical wood pulp, sulphite, other than dissolving grades		
		- Unbleached		
4704 11 00		-- Coniferous	Free	0
4704 19 00		-- Non-coniferous	Free	0
		- Semi-bleached or bleached		
4704 21 00		-- Coniferous	Free	0
4704 29 00		-- Non-coniferous	Free	0
4705 00 00		Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	0
4706		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
4706 10 00		- Cotton linters pulp	Free	0
4706 20 00		- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	0
4706 30 00		- Other, of bamboo	Free	0
		- Other		
4706 91 00		-- Mechanical	Free	0
4706 92 00		-- Chemical	Free	0
4706 93 00		-- Semi-chemical	Free	0
4707		Recovered (waste and scrap) paper or paperboard		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4707 10 00		- Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	0
4707 20 00		- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	0
4707 30		- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
4707 30 10		-- Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	Free	0
4707 30 90		-- Other	Free	0
4707 90		- Other, including unsorted waste and scrap		
4707 90 10		-- Unsorted	Free	0
4707 90 90		-- Sorted	Free	0
48		CHAPTER 48 — PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801 00 00		Newsprint, in rolls or sheets	Free	0
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard		
4802 10 00		- Handmade paper and paperboard	Free	0
4802 20 00		- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	Free	0
4802 40		- Wallpaper base		
4802 40 10		-- Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	Free	0
4802 40 90		-- Other	Free	0
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4802 54 00		-- Weighing less than 40 g/m ²	Free	0
4802 55		-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls		
4802 55 15		--- Weighing 40 g/m ² or more but less than 60 g/m ²	Free	0
4802 55 25		--- Weighing 60 g/m ² or more but less than 75 g/m ²	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4802 55 30		--- Weighing 75 g/m ² or more but less than 80 g/m ²	Free	0
4802 55 90		--- Weighing 80 g/m ² or more	Free	0
4802 56		-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4802 56 20		--- With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	Free	0
4802 56 80		--- Other	Free	0
4802 57 00		-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	Free	0
4802 58		-- Weighing more than 150 g/m ²		
4802 58 10		--- In rolls	Free	0
4802 58 90		--- Other	Free	0
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process		
4802 61		-- In rolls		
4802 61 15		--- Weighing less than 72 g/m ² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	Free	0
4802 61 80		--- Other	Free	0
4802 62 00		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	0
4802 69 00		-- Other	Free	0
4803 00		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		
4803 00 10		- Cellulose wadding	Free	0
		- Creped paper and webs of cellulose fibres (tissues), weighing, per ply		
4803 00 31		-- Not more than 25 g/m ²	Free	0
4803 00 39		-- More than 25 g/m ²	Free	0
4803 00 90		- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803		
		- Kraftliner		
4804 11		-- Unbleached		
		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 11 11		---- Weighing less than 150 g/m ²	Free	0
4804 11 15		---- Weighing 150 g/m ² or more but less than 175 g/m ²	Free	0
4804 11 19		---- Weighing 175 g/m ² or more	Free	0
4804 11 90		--- Other	Free	0
4804 19		-- Other		
		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
		---- Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m ²		
4804 19 11		----- Less than 150 g	Free	0
4804 19 15		----- 150 g or more but less than 175 g	Free	0
4804 19 19		----- 175 g or more	Free	0
		---- Other, weighing per m ²		
4804 19 31		----- Less than 150 g	Free	0
4804 19 38		----- 150 g or more	Free	0
4804 19 90		--- Other	Free	0
		- Sack kraft paper		
4804 21		-- Unbleached		
4804 21 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
4804 21 90		--- Other	Free	0
4804 29		-- Other		
4804 29 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4804 29 90		--- Other	Free	0
		- Other kraft paper and paperboard weighing 150 g/m ² or less		
4804 31		-- Unbleached		
		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 31 51		---- Kraft electro-technical insulating paper	Free	0
4804 31 58		---- Other	Free	0
4804 31 80		--- Other	Free	0
4804 39		-- Other		
		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 39 51		---- Bleached uniformly throughout the mass	Free	0
4804 39 58		---- Other	Free	0
4804 39 80		--- Other	Free	0
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ²		
4804 41		-- Unbleached		
4804 41 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
		--- Other		
4804 41 91		---- Saturating kraft	Free	0
4804 41 99		---- Other	Free	0
4804 42		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		
4804 42 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
4804 42 90		--- Other	Free	0
4804 49		-- Other		
4804 49 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4804 49 90		--- Other	Free	0
		- Other kraft paper and paperboard weighing 225 g/m ² or more		
4804 51		-- Unbleached		
4804 51 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
4804 51 90		--- Other	Free	0
4804 52		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		
4804 52 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
4804 52 90		--- Other	Free	0
4804 59		-- Other		
4804 59 10		--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	0
4804 59 90		--- Other	Free	0
4805		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter		
		- Fluting paper		
4805 11 00		-- Semi-chemical fluting paper	Free	0
4805 12 00		-- Straw fluting paper	Free	0
4805 19		-- Other		
4805 19 10		--- Wellenstoff	Free	0
4805 19 90		--- Other	Free	0
		- Testliner (recycled liner board)		
4805 24 00		-- Weighing 150 g/m ² or less	Free	0
4805 25 00		-- Weighing more than 150 g/m ²	Free	0
4805 30		- Sulphite wrapping paper		
4805 30 10		-- Weighing less than 30 g/m ²	Free	0
4805 30 90		-- Weighing 30 g/m ² or more	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4805 40 00		- Filter paper and paperboard	Free	0
4805 50 00		- Felt paper and paperboard	Free	0
		- Other		
4805 91 00		-- Weighing 150 g/m ² or less	Free	0
4805 92 00		-- Weighing more than 150 g/m ² but less than 225 g/m ²	Free	0
4805 93		-- Weighing 225 g/m ² or more		
4805 93 20		--- Made from recovered paper	Free	0
4805 93 80		--- Other	Free	0
4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
4806 10 00		- Vegetable parchment	Free	0
4806 20 00		- Greaseproof papers	Free	0
4806 30 00		- Tracing papers	Free	0
4806 40		- Glassine and other glazed transparent or translucent papers		
4806 40 10		-- Glassine papers	Free	0
4806 40 90		-- Other	Free	0
4807 00		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		
4807 00 30		- Made from recovered paper, whether or not covered with paper	Free	0
4807 00 80		- Other	Free	0
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803		
4808 10 00		- Corrugated paper and paperboard, whether or not perforated	Free	0
4808 20 00		- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	0
4808 30 00		- Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	0
4808 90 00		- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4809		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets		
4809 20		- Self-copy paper		
4809 20 10		-- In rolls	Free	0
4809 20 90		-- In sheets	Free	0
4809 90		- Other		
4809 90 10		-- Carbon or similar copying papers	Free	0
4809 90 90		-- Other	Free	0
4810		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size		
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4810 13		-- In rolls		
4810 13 20		--- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m ²	Free	0
4810 13 80		--- Other	Free	0
4810 14		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4810 14 20		--- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m ²	Free	0
4810 14 80		--- Other	Free	0
4810 19		-- Other		
4810 19 10		--- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m ²	Free	0
4810 19 90		--- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process		
4810 22		-- Lightweight coated paper		
4810 22 10		--- In rolls of a width exceeding 15 cm or in sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	Free	0
4810 22 90		--- Other	Free	0
4810 29		-- Other		
4810 29 30		--- In rolls	Free	0
4810 29 80		--- Other	Free	0
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes		
4810 31 00		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	Free	0
4810 32		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²		
4810 32 10		--- Coated with kaolin	Free	0
4810 32 90		--- Other	Free	0
4810 39 00		-- Other	Free	0
		- Other paper and paperboard		
4810 92		-- Multi-ply		
4810 92 10		--- Each layer bleached	Free	0
4810 92 30		--- With only one outer layer bleached	Free	0
4810 92 90		--- Other	Free	0
4810 99		-- Other		
4810 99 10		--- Bleached paper and paperboard, coated with kaolin	Free	0
4810 99 30		--- Coated with mica powder	Free	0
4810 99 90		--- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810		
4811 10 00		– Tarred, bituminised or asphalted paper and paperboard	Free	0
		– Gummed or adhesive paper and paperboard		
4811 41		-- Self-adhesive		
4811 41 20		--- Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	Free	0
4811 41 90		--- Other	Free	0
4811 49 00		-- Other	Free	0
		– Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)		
4811 51 00		-- Bleached, weighing more than 150 g/m ²	Free	0
4811 59 00		-- Other	Free	0
4811 60 00		– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	0
4811 90 00		– Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Free	0
4812 00 00		Filter blocks, slabs and plates, of paper pulp	Free	0
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
4813 10 00		– In the form of booklets or tubes	Free	0
4813 20 00		– In rolls of a width not exceeding 5 cm	Free	0
4813 90		– Other		
4813 90 10		-- In rolls of a width exceeding 5 cm but not exceeding 15 cm	Free	0
4813 90 90		-- Other	Free	0
4814		Wallpaper and similar wallcoverings; window transparencies of paper		
4814 10 00		– “Ingrain” paper	Free	0
4814 20 00		– Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4814 90		- Other		
4814 90 10		-- Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	Free	0
4814 90 80		-- Other	Free	0
4816		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		
4816 20 00		- Self-copy paper	Free	0
4816 90 00		- Other	Free	0
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		
4817 10 00		- Envelopes	Free	0
4817 20 00		- Letter cards, plain postcards and correspondence cards	Free	0
4817 30 00		- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	0
4818		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
4818 10		- Toilet paper		
4818 10 10		-- Weighing, per ply, 25 g/m ² or less	Free	0
4818 10 90		-- Weighing, per ply, more than 25 g/m ²	Free	0
4818 20		- Handkerchiefs, cleansing or facial tissues and towels		
4818 20 10		-- Handkerchiefs and cleansing or facial tissues	Free	0
		-- Hand towels		
4818 20 91		--- In rolls	Free	0
4818 20 99		--- Other	Free	0
4818 30 00		- Tablecloths and serviettes	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4818 40		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles		
		-- Sanitary towels, tampons and similar articles		
4818 40 11		--- Sanitary towels	Free	0
4818 40 13		--- Tampons	Free	0
4818 40 19		--- Other	Free	0
4818 40 90		-- Napkins and napkin liners for babies and similar sanitary articles	Free	0
4818 50 00		- Articles of apparel and clothing accessories	Free	0
4818 90		- Other		
4818 90 10		-- Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Free	0
4818 90 90		-- Other	Free	0
4819		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like		
4819 10 00		- Cartons, boxes and cases, of corrugated paper or paperboard	Free	0
4819 20 00		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	0
4819 30 00		- Sacks and bags, having a base of a width of 40 cm or more	Free	0
4819 40 00		- Other sacks and bags, including cones	Free	0
4819 50 00		- Other packing containers, including record sleeves	Free	0
4819 60 00		- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	0
4820		Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard		
4820 10		- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
4820 10 10		-- Registers, account books, order books and receipt books	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
4820 10 30		-- Notebooks, letter pads and memorandum pads	Free	0
4820 10 50		-- Diaries	Free	0
4820 10 90		-- Other	Free	0
4820 20 00		- Exercise books	Free	0
4820 30 00		- Binders (other than book covers), folders and file covers	Free	0
4820 40		- Manifold business forms and interleaved carbon sets		
4820 40 10		-- Continuous forms	Free	0
4820 40 90		-- Other	Free	0
4820 50 00		- Albums for samples or for collections	Free	0
4820 90 00		- Other	Free	0
4821		Paper or paperboard labels of all kinds, whether or not printed		
4821 10		- Printed		
4821 10 10		-- Self-adhesive	Free	0
4821 10 90		-- Other	Free	0
4821 90		- Other		
4821 90 10		-- Self-adhesive	Free	0
4821 90 90		-- Other	Free	0
4822		Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)		
4822 10 00		- Of a kind used for winding textile yarn	Free	0
4822 90 00		- Other	Free	0
4823		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres		
4823 20 00		- Filter paper and paperboard	Free	0
4823 40 00		- Rolls, sheets and dials, printed for self-recording apparatus	Free	0
		- Trays, dishes, plates, cups and the like, of paper or paperboard		
4823 61 00		-- Of bamboo	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
4823 69		-- Other		
4823 69 10		--- Trays, dishes and plates	Free	0
4823 69 90		--- Other	Free	0
4823 70		- Moulded or pressed articles of paper pulp		
4823 70 10		-- Moulded trays and boxes for packing eggs	Free	0
4823 70 90		-- Other	Free	0
4823 90		- Other		
4823 90 40		-- Paper and paperboard, of a kind used for writing, printing or other graphic purposes	Free	0
4823 90 85		-- Other	Free	0
49		CHAPTER 49 — PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		
4901 10 00		- In single sheets, whether or not folded	Free	0
		- Other		
4901 91 00		-- Dictionaries and encyclopaedias, and serial instalments thereof	Free	0
4901 99 00		-- Other	Free	0
4902		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
4902 10 00		- Appearing at least four times a week	Free	0
4902 90		- Other		
4902 90 10		-- Appearing once a week	Free	0
4902 90 30		-- Appearing once a month	Free	0
4902 90 90		-- Other	Free	0
4903 00 00		Children's picture, drawing or colouring books	Free	0
4904 00 00		Music, printed or in manuscript, whether or not bound or illustrated	Free	0
4905		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905 10 00		- Globes	Free	0
		- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
4905 91 00		-- In book form	Free	0
4905 99 00		-- Other	Free	0
4906 00 00		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	0
4907 00		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title		
4907 00 10		- Postage, revenue and similar stamps	Free	0
4907 00 30		- Banknotes	Free	0
4907 00 90		- Other	Free	0
4908		Transfers (decalcomanias)		
4908 10 00		- Transfers (decalcomanias), vitrifiable	Free	0
4908 90 00		- Other	Free	0
4909 00		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		
4909 00 10		- Printed or illustrated postcards	Free	0
4909 00 90		- Other	Free	0
4910 00 00		Calendars of any kind, printed, including calendar blocks	Free	0
4911		Other printed matter, including printed pictures and photographs		
4911 10		- Trade advertising material, commercial catalogues and the like		
4911 10 10		-- Commercial catalogues	Free	0
4911 10 90		-- Other	Free	0
		- Other		
4911 91 00		-- Pictures, designs and photographs	Free	0
4911 99 00		-- Other	Free	0
XI		SECTION XI — TEXTILES AND TEXTILE ARTICLES		
50		CHAPTER 50 — SILK		
5001 00 00		Silkworm cocoons suitable for reeling	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5002 00 00		Raw silk (not thrown)	Free	0
5003 00 00		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Free	0
5004 00		Silk yarn (other than yarn spun from silk waste) not put up for retail sale		
5004 00 10		– Unbleached, scoured or bleached	4	0
5004 00 90		– Other	4	0
5005 00		Yarn spun from silk waste, not put up for retail sale		
5005 00 10		– Unbleached, scoured or bleached	2,9	0
5005 00 90		– Other	2,9	0
5006 00		Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut		
5006 00 10		– Silk yarn	5	0
5006 00 90		– Yarn spun from noil or other silk waste; silkworm gut	2,9	0
5007		Woven fabrics of silk or of silk waste		
5007 10 00		– Fabrics of noil silk	3	0
5007 20		– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
		-- Crêpes		
5007 20 11		--- Unbleached, scoured or bleached	6,9	0
5007 20 19		--- Other	6,9	0
		-- Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials)		
5007 20 21		--- Plain-woven, unbleached or not further processed than scoured	5,3	0
		--- Other		
5007 20 31		---- Plain-woven	7,5	0
5007 20 39		---- Other	7,5	0
		-- Other		
5007 20 41		--- Diaphanous fabrics (open weave)	7,2	0
		--- Other		
5007 20 51		---- Unbleached, scoured or bleached	7,2	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5007 20 59		---- Dyed	7,2	0
		---- Of yarns of different colours		
5007 20 61		----- Of a width exceeding 57 cm but not exceeding 75 cm	7,2	0
5007 20 69		----- Other	7,2	0
5007 20 71		---- Printed	7,2	0
5007 90		- Other fabrics		
5007 90 10		-- Unbleached, scoured or bleached	6,9	0
5007 90 30		-- Dyed	6,9	0
5007 90 50		-- Of yarns of different colours	6,9	0
5007 90 90		-- Printed	6,9	0
51		CHAPTER 51 — WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
5101		Wool, not carded or combed		
		- Greasy, including fleece-washed wool		
5101 11 00		-- Shorn wool	Free	0
5101 19 00		-- Other	Free	0
		- Degreased, not carbonised		
5101 21 00		-- Shorn wool	Free	0
5101 29 00		-- Other	Free	0
5101 30 00		- Carbonised	Free	0
5102		Fine or coarse animal hair, not carded or combed		
		- Fine animal hair		
5102 11 00		-- Of Kashmir (cashmere) goats	Free	0
5102 19		-- Other		
5102 19 10		--- Of angora rabbit	Free	0
5102 19 30		--- Of alpaca, llama or vicuna	Free	0
5102 19 40		--- Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	Free	0
5102 19 90		--- Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	Free	0
5102 20 00		- Coarse animal hair	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5103		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		
5103 10		- Noils of wool or of fine animal hair		
5103 10 10		-- Not carbonised	Free	0
5103 10 90		-- Carbonised	Free	0
5103 20		- Other waste of wool or of fine animal hair		
5103 20 10		-- Yarn waste	Free	0
		-- Other		
5103 20 91		--- Not carbonised	Free	0
5103 20 99		--- Carbonised	Free	0
5103 30 00		- Waste of coarse animal hair	Free	0
5104 00 00		Garnetted stock of wool or of fine or coarse animal hair	Free	0
5105		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)		
5105 10 00		- Carded wool	2	0
		- Wool tops and other combed wool		
5105 21 00		-- Combed wool in fragments	2	0
5105 29 00		-- Other	2	0
		- Fine animal hair, carded or combed		
5105 31 00		-- Of Kashmir (cashmere) goats	2	0
5105 39		-- Other		
5105 39 10		--- Carded	2	0
5105 39 90		--- Combed	2	0
5105 40 00		- Coarse animal hair, carded or combed	2	0
5106		Yarn of carded wool, not put up for retail sale		
5106 10		- Containing 85 % or more by weight of wool		
5106 10 10		-- Unbleached	3,8	0
5106 10 90		-- Other	3,8	0
5106 20		- Containing less than 85 % by weight of wool		
5106 20 10		-- Containing 85 % or more by weight of wool and fine animal hair	3,8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other		
5106 20 91		--- Unbleached	4	0
5106 20 99		--- Other	4	0
5107		Yarn of combed wool, not put up for retail sale		
5107 10		- Containing 85 % or more by weight of wool		
5107 10 10		-- Unbleached	3,8	0
5107 10 90		-- Other	3,8	0
5107 20		- Containing less than 85 % by weight of wool		
		-- Containing 85 % or more by weight of wool and fine animal hair		
5107 20 10		--- Unbleached	4	0
5107 20 30		--- Other	4	0
		-- Other		
		--- Mixed solely or mainly with synthetic staple fibres		
5107 20 51		---- Unbleached	4	0
5107 20 59		---- Other	4	0
		--- Otherwise mixed		
5107 20 91		---- Unbleached	4	0
5107 20 99		---- Other	4	0
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale		
5108 10		- Carded		
5108 10 10		-- Unbleached	3,2	0
5108 10 90		-- Other	3,2	0
5108 20		- Combed		
5108 20 10		-- Unbleached	3,2	0
5108 20 90		-- Other	3,2	0
5109		Yarn of wool or of fine animal hair, put up for retail sale		
5109 10		- Containing 85 % or more by weight of wool or of fine animal hair		
5109 10 10		-- In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	3,8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5109 10 90		-- Other	5	0
5109 90		- Other		
5109 90 10		-- In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	5	0
5109 90 90		-- Other	5	0
5110 00 00		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	3,5	0
5111		Woven fabrics of carded wool or of carded fine animal hair		
		- Containing 85 % or more by weight of wool or of fine animal hair		
5111 11 00		-- Of a weight not exceeding 300 g/m ²	8	0
5111 19		-- Other		
5111 19 10		--- Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	0
5111 19 90		--- Of a weight exceeding 450 g/m ²	8	0
5111 20 00		- Other, mixed mainly or solely with man-made filaments	8	0
5111 30		- Other, mixed mainly or solely with man-made staple fibres		
5111 30 10		-- Of a weight not exceeding 300 g/m ²	8	0
5111 30 30		-- Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	0
5111 30 90		-- Of a weight exceeding 450 g/m ²	8	0
5111 90		- Other		
5111 90 10		-- Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	0
		-- Other		
5111 90 91		--- Of a weight not exceeding 300 g/m ²	8	0
5111 90 93		--- Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	0
5111 90 99		--- Of a weight exceeding 450 g/m ²	8	0
5112		Woven fabrics of combed wool or of combed fine animal hair		
		- Containing 85 % or more by weight of wool or of fine animal hair		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5112 11 00		-- Of a weight not exceeding 200 g/m ²	8	0
5112 19		-- Other		
5112 19 10		--- Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	0
5112 19 90		--- Of a weight exceeding 375 g/m ²	8	0
5112 20 00		- Other, mixed mainly or solely with man-made filaments	8	0
5112 30		- Other, mixed mainly or solely with man-made staple fibres		
5112 30 10		-- Of a weight not exceeding 200 g/m ²	8	0
5112 30 30		-- Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	0
5112 30 90		-- Of a weight exceeding 375 g/m ²	8	0
5112 90		- Other		
5112 90 10		-- Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	0
		-- Other		
5112 90 91		--- Of a weight not exceeding 200 g/m ²	8	0
5112 90 93		--- Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	0
5112 90 99		--- Of a weight exceeding 375 g/m ²	8	0
5113 00 00		Woven fabrics of coarse animal hair or of horsehair	5,3	0
52		CHAPTER 52 — COTTON		
5201 00		Cotton, not carded or combed		
5201 00 10		- Rendered absorbent or bleached	Free	0
5201 00 90		- Other	Free	0
5202		Cotton waste (including yarn waste and garnetted stock)		
5202 10 00		- Yarn waste (including thread waste)	Free	0
		- Other		
5202 91 00		-- Garnetted stock	Free	0
5202 99 00		-- Other	Free	0
5203 00 00		Cotton, carded or combed	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5204		Cotton sewing thread, whether or not put up for retail sale		
		– Not put up for retail sale		
5204 11 00		-- Containing 85 % or more by weight of cotton	4	0
5204 19 00		-- Other	4	0
5204 20 00		– Put up for retail sale	5	0
5205		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale		
		– Single yarn, of uncombed fibres		
5205 11 00		-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	0
5205 12 00		-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	0
5205 13 00		-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	0
5205 14 00		-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	0
5205 15		-- Measuring less than 125 decitex (exceeding 80 metric number)		
5205 15 10		--- Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4,4	0
5205 15 90		--- Measuring less than 83,33 decitex (exceeding 120 metric number)	4	0
		– Single yarn, of combed fibres		
5205 21 00		-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	0
5205 22 00		-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	0
5205 23 00		-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	0
5205 24 00		-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	0
5205 26 00		-- Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5205 27 00		-- Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4	0
5205 28 00		-- Measuring less than 83,33 decitex (exceeding 120 metric number)	4	0
		- Multiple (folded) or cabled yarn, of uncombed fibres		
5205 31 00		-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	0
5205 32 00		-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	0
5205 33 00		-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	0
5205 34 00		-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	0
5205 35 00		-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	0
		- Multiple (folded) or cabled yarn, of combed fibres		
5205 41 00		-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	0
5205 42 00		-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	0
5205 43 00		-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	0
5205 44 00		-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	0
5205 46 00		-- Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	4	0
5205 47 00		-- Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	4	0
5205 48 00		-- Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5206		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale		
		- Single yarn, of uncombed fibres		
5206 11 00		-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	0
5206 12 00		-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	0
5206 13 00		-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	0
5206 14 00		-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	0
5206 15 00		-- Measuring less than 125 decitex (exceeding 80 metric number)	4	0
		- Single yarn, of combed fibres		
5206 21 00		-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	0
5206 22 00		-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	0
5206 23 00		-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	0
5206 24 00		-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	0
5206 25 00		-- Measuring less than 125 decitex (exceeding 80 metric number)	4	0
		- Multiple (folded) or cabled yarn, of uncombed fibres		
5206 31 00		-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	0
5206 32 00		-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	0
5206 33 00		-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	0
5206 34 00		-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	0
5206 35 00		-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	0
		- Multiple (folded) or cabled yarn, of combed fibres		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5206 41 00		-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	0
5206 42 00		-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	0
5206 43 00		-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	0
5206 44 00		-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	0
5206 45 00		-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	0
5207		Cotton yarn (other than sewing thread) put up for retail sale		
5207 10 00		- Containing 85 % or more by weight of cotton	5	0
5207 90 00		- Other	5	0
5208		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ²		
		- Unbleached		
5208 11		-- Plain weave, weighing not more than 100 g/m ²		
5208 11 10		--- Fabrics for the manufacture of bandages, dressings and medical gauzes	8	0
5208 11 90		--- Other	8	0
5208 12		-- Plain weave, weighing more than 100 g/m ²		
		--- Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width		
5208 12 16		---- Not exceeding 165 cm	8	0
5208 12 19		---- Exceeding 165 cm	8	0
		--- Plain weave, weighing more than 130 g/m ² and of a width		
5208 12 96		---- Not exceeding 165 cm	8	0
5208 12 99		---- Exceeding 165 cm	8	0
5208 13 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5208 19 00		-- Other fabrics	8	0
		- Bleached		
5208 21		-- Plain weave, weighing not more than 100 g/m ²		
5208 21 10		--- Fabrics for the manufacture of bandages, dressings and medical gauzes	8	0
5208 21 90		--- Other	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5208 22		-- Plain weave, weighing more than 100 g/m ²		
		--- Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width		
5208 22 16		---- Not exceeding 165 cm	8	0
5208 22 19		---- Exceeding 165 cm	8	0
		--- Plain weave, weighing more than 130 g/m ² and of a width		
5208 22 96		---- Not exceeding 165 cm	8	0
5208 22 99		---- Exceeding 165 cm	8	0
5208 23 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5208 29 00		-- Other fabrics	8	0
		- Dyed		
5208 31 00		-- Plain weave, weighing not more than 100 g/m ²	8	0
5208 32		-- Plain weave, weighing more than 100 g/m ²		
		--- Plain weave, weighing more than 100 g/m ² but not more than 130 g/m ² and of a width		
5208 32 16		---- Not exceeding 165 cm	8	0
5208 32 19		---- Exceeding 165 cm	8	0
		--- Plain weave, weighing more than 130 g/m ² and of a width		
5208 32 96		---- Not exceeding 165 cm	8	0
5208 32 99		---- Exceeding 165 cm	8	0
5208 33 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5208 39 00		-- Other fabrics	8	0
		- Of yarns of different colours		
5208 41 00		-- Plain weave, weighing not more than 100 g/m ²	8	0
5208 42 00		-- Plain weave, weighing more than 100 g/m ²	8	0
5208 43 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5208 49 00		-- Other fabrics	8	0
		- Printed		
5208 51 00		-- Plain weave, weighing not more than 100 g/m ²	8	0
5208 52 00		-- Plain weave, weighing more than 100 g/m ²	8	0
5208 59		-- Other fabrics		
5208 59 10		--- 3-thread or 4-thread twill, including cross twill	8	0
5208 59 90		--- Other	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5209		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ²		
		- Unbleached		
5209 11 00		-- Plain weave	8	0
5209 12 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5209 19 00		-- Other fabrics	8	0
		- Bleached		
5209 21 00		-- Plain weave	8	0
5209 22 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5209 29 00		-- Other fabrics	8	0
		- Dyed		
5209 31 00		-- Plain weave	8	0
5209 32 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5209 39 00		-- Other fabrics	8	0
		- Of yarns of different colours		
5209 41 00		-- Plain weave	8	0
5209 42 00		-- Denim	8	0
5209 43 00		-- Other fabrics of 3-thread or 4-thread twill, including cross twill	8	0
5209 49 00		-- Other fabrics	8	0
		- Printed		
5209 51 00		-- Plain weave	8	0
5209 52 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5209 59 00		-- Other fabrics	8	0
5210		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²		
		- Unbleached		
5210 11 00		-- Plain weave	8	0
5210 19 00		-- Other fabrics	8	0
		- Bleached		
5210 21 00		-- Plain weave	8	0
5210 29 00		-- Other fabrics	8	0
		- Dyed		
5210 31 00		-- Plain weave	8	0
5210 32 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5210 39 00		-- Other fabrics	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Of yarns of different colours		
5210 41 00		-- Plain weave	8	0
5210 49 00		-- Other fabrics	8	0
		- Printed		
5210 51 00		-- Plain weave	8	0
5210 59 00		-- Other fabrics	8	0
5211		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²		
		- Unbleached		
5211 11 00		-- Plain weave	8	0
5211 12 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5211 19 00		-- Other fabrics	8	0
5211 20 00		- Bleached	8	0
		- Dyed		
5211 31 00		-- Plain weave	8	0
5211 32 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5211 39 00		-- Other fabrics	8	0
		- Of yarns of different colours		
5211 41 00		-- Plain weave	8	0
5211 42 00		-- Denim	8	0
5211 43 00		-- Other fabrics of 3-thread or 4-thread twill, including cross twill	8	0
5211 49		-- Other fabrics		
5211 49 10		--- Jacquard fabrics	8	0
5211 49 90		--- Other	8	0
		- Printed		
5211 51 00		-- Plain weave	8	0
5211 52 00		-- 3-thread or 4-thread twill, including cross twill	8	0
5211 59 00		-- Other fabrics	8	0
5212		Other woven fabrics of cotton		
		- Weighing not more than 200 g/m ²		
5212 11		-- Unbleached		
5212 11 10		--- Mixed mainly or solely with flax	8	0
5212 11 90		--- Otherwise mixed	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5212 12		-- Bleached		
5212 12 10		--- Mixed mainly or solely with flax	8	0
5212 12 90		--- Otherwise mixed	8	0
5212 13		-- Dyed		
5212 13 10		--- Mixed mainly or solely with flax	8	0
5212 13 90		--- Otherwise mixed	8	0
5212 14		-- Of yarns of different colours		
5212 14 10		--- Mixed mainly or solely with flax	8	0
5212 14 90		--- Otherwise mixed	8	0
5212 15		-- Printed		
5212 15 10		--- Mixed mainly or solely with flax	8	0
5212 15 90		--- Otherwise mixed	8	0
		- Weighing more than 200 g/m ²		
5212 21		-- Unbleached		
5212 21 10		--- Mixed mainly or solely with flax	8	0
5212 21 90		--- Otherwise mixed	8	0
5212 22		-- Bleached		
5212 22 10		--- Mixed mainly or solely with flax	8	0
5212 22 90		--- Otherwise mixed	8	0
5212 23		-- Dyed		
5212 23 10		--- Mixed mainly or solely with flax	8	0
5212 23 90		--- Otherwise mixed	8	0
5212 24		-- Of yarns of different colours		
5212 24 10		--- Mixed mainly or solely with flax	8	0
5212 24 90		--- Otherwise mixed	8	0
5212 25		-- Printed		
5212 25 10		--- Mixed mainly or solely with flax	8	0
5212 25 90		--- Otherwise mixed	8	0
53		CHAPTER 53 — OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		
5301 10 00		- Flax, raw or retted	Free	0
		- Flax, broken, scutched, hackled or otherwise processed, but not spun		
5301 21 00		-- Broken or scutched	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5301 29 00		-- Other	Free	0
5301 30		- Flax tow and waste		
5301 30 10		-- Tow	Free	0
5301 30 90		-- Flax waste	Free	0
5302		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		
5302 10 00		- True hemp, raw or retted	Free	0
5302 90 00		- Other	Free	0
5303		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
5303 10 00		- Jute and other textile bast fibres, raw or retted	Free	0
5303 90 00		- Other	Free	0
5305 00 00		Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	Free	0
5306		Flax yarn		
5306 10		- Single		
		-- Not put up for retail sale		
5306 10 10		--- Measuring 833,3 decitex or more (not exceeding 12 metric number)	4	0
5306 10 30		--- Measuring less than 833,3 decitex but not less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	4	0
5306 10 50		--- Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	0
5306 10 90		-- Put up for retail sale	5	0
5306 20		- Multiple (folded) or cabled		
5306 20 10		-- Not put up for retail sale	4	0
5306 20 90		-- Put up for retail sale	5	0
5307		Yarn of jute or of other textile bast fibres of heading 5303		
5307 10		- Single		
5307 10 10		-- Measuring 1 000 decitex or less (10 metric number or more)	Free	0
5307 10 90		-- Measuring more than 1 000 decitex (less than 10 metric number)	Free	0
5307 20 00		- Multiple (folded) or cabled	Free	0
5308		Yarn of other vegetable textile fibres; paper yarn		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5308 10 00		- Coir yarn	Free	0
5308 20		- True hemp yarn		
5308 20 10		-- Not put up for retail sale	3	0
5308 20 90		-- Put up for retail sale	4,9	0
5308 90		- Other		
		-- Ramie yarn		
5308 90 12		--- Measuring 277,8 decitex or more (not exceeding 36 metric number)	4	0
5308 90 19		--- Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	0
5308 90 50		-- Paper yarn	4	0
5308 90 90		-- Other	3,8	0
5309		Woven fabrics of flax		
		- Containing 85 % or more by weight of flax		
5309 11		-- Unbleached or bleached		
5309 11 10		--- Unbleached	8	0
5309 11 90		--- Bleached	8	0
5309 19 00		-- Other	8	0
		- Containing less than 85 % by weight of flax		
5309 21		-- Unbleached or bleached		
5309 21 10		--- Unbleached	8	0
5309 21 90		--- Bleached	8	0
5309 29 00		-- Other	8	0
5310		Woven fabrics of jute or of other textile bast fibres of heading 5303		
5310 10		- Unbleached		
5310 10 10		-- Of a width not exceeding 150 cm	4	0
5310 10 90		-- Of a width exceeding 150 cm	4	0
5310 90 00		- Other	4	0
5311 00		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
5311 00 10		- Of ramie	8	0
5311 00 90		- Other	5,8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
54		CHAPTER 54 — MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401		Sewing thread of man-made filaments, whether or not put up for retail sale		
5401 10		– Of synthetic filaments		
		-- Not put up for retail sale		
		--- Core yarn		
5401 10 12		---- Polyester filament surrounded by cotton fibres	4	0
5401 10 14		---- Other	4	0
		--- Other		
5401 10 16		---- Textured yarn	4	0
5401 10 18		---- Other	4	0
5401 10 90		-- Put up for retail sale	5	0
5401 20		– Of artificial filaments		
5401 20 10		-- Not put up for retail sale	4	0
5401 20 90		-- Put up for retail sale	5	0
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex		
		– High-tenacity yarn of nylon or other polyamides		
5402 11 00		-- Of aramids	4	0
5402 19 00		-- Other	4	0
5402 20 00		– High-tenacity yarn of polyesters	4	0
		– Textured yarn		
5402 31 00		-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4	0
5402 32 00		-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	4	0
5402 33 00		-- Of polyesters	4	0
5402 34 00		-- Of polypropylene	4	0
5402 39 00		-- Other	4	0
		– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre		
5402 44 00		-- Elastomeric	4	0
5402 45 00		-- Other, of nylon or other polyamides	4	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5402 46 00		-- Other, of polyesters, partially oriented	4	0
5402 47 00		-- Other, of polyesters	4	0
5402 48 00		-- Other, of polypropylene	4	0
5402 49 00		-- Other	4	0
		- Other yarn, single, with a twist exceeding 50 turns per metre		
5402 51 00		-- Of nylon or other polyamides	4	0
5402 52 00		-- Of polyesters	4	0
5402 59		-- Other		
5402 59 10		--- Of polypropylene	4	0
5402 59 90		--- Other	4	0
		- Other yarn, multiple (folded) or cabled		
5402 61 00		-- Of nylon or other polyamides	4	0
5402 62 00		-- Of polyesters	4	0
5402 69		-- Other		
5402 69 10		--- Of polypropylene	4	0
5402 69 90		--- Other	4	0
5403		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex		
5403 10 00		- High-tenacity yarn of viscose rayon	4	0
		- Other yarn, single		
5403 31 00		-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	4	0
5403 32 00		-- Of viscose rayon, with a twist exceeding 120 turns per metre	4	0
5403 33 00		-- Of cellulose acetate	4	0
5403 39 00		-- Other	4	0
		- Other yarn, multiple (folded) or cabled		
5403 41 00		-- Of viscose rayon	4	0
5403 42 00		-- Of cellulose acetate	4	0
5403 49 00		-- Other	4	0
5404		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Monofilament		
5404 11 00		-- Elastomeric	4	0
5404 12 00		-- Other, of polypropylene	4	0
5404 19 00		-- Other	4	0
5404 90		- Other		
		-- Of polypropylene		
5404 90 11		--- Decorative strip of the kind used for packaging	4	0
5404 90 19		--- Other	4	0
5404 90 90		-- Other	4	0
5405 00 00		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	3,8	0
5406 00 00		Man-made filament yarn (other than sewing thread), put up for retail sale	5	0
5407		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404		
5407 10 00		- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	8	0
5407 20		- Woven fabrics obtained from strip or the like		
		-- Of polyethylene or polypropylene, of a width of		
5407 20 11		--- Less than 3 m	8	0
5407 20 19		--- 3 m or more	8	0
5407 20 90		-- Other	8	0
5407 30 00		- Fabrics specified in note 9 to Section XI	8	0
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides		
5407 41 00		-- Unbleached or bleached	8	0
5407 42 00		-- Dyed	8	0
5407 43 00		-- Of yarns of different colours	8	0
5407 44 00		-- Printed	8	0
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments		
5407 51 00		-- Unbleached or bleached	8	0
5407 52 00		-- Dyed	8	0
5407 53 00		-- Of yarns of different colours	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5407 54 00		-- Printed	8	0
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments		
5407 61		-- Containing 85 % or more by weight of non-textured polyester filaments		
5407 61 10		--- Unbleached or bleached	8	0
5407 61 30		--- Dyed	8	0
5407 61 50		--- Of yarns of different colours	8	0
5407 61 90		--- Printed	8	0
5407 69		-- Other		
5407 69 10		--- Unbleached or bleached	8	0
5407 69 90		--- Other	8	0
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments		
5407 71 00		-- Unbleached or bleached	8	0
5407 72 00		-- Dyed	8	0
5407 73 00		-- Of yarns of different colours	8	0
5407 74 00		-- Printed	8	0
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton		
5407 81 00		-- Unbleached or bleached	8	0
5407 82 00		-- Dyed	8	0
5407 83 00		-- Of yarns of different colours	8	0
5407 84 00		-- Printed	8	0
		- Other woven fabrics		
5407 91 00		-- Unbleached or bleached	8	0
5407 92 00		-- Dyed	8	0
5407 93 00		-- Of yarns of different colours	8	0
5407 94 00		-- Printed	8	0
5408		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405		
5408 10 00		- Woven fabrics obtained from high-tenacity yarn of viscose rayon	8	0
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like		
5408 21 00		-- Unbleached or bleached	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5408 22		-- Dyed		
5408 22 10		--- Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	8	0
5408 22 90		--- Other	8	0
5408 23		-- Of yarns of different colours		
5408 23 10		--- Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m ²	8	0
5408 23 90		--- Other	8	0
5408 24 00		-- Printed	8	0
		- Other woven fabrics		
5408 31 00		-- Unbleached or bleached	8	0
5408 32 00		-- Dyed	8	0
5408 33 00		-- Of yarns of different colours	8	0
5408 34 00		-- Printed	8	0
55		CHAPTER 55 — MAN-MADE STAPLE FIBRES		
5501		Synthetic filament tow		
5501 10 00		- Of nylon or other polyamides	4	0
5501 20 00		- Of polyesters	4	0
5501 30 00		- Acrylic or modacrylic	4	0
5501 40 00		- Of polypropylene	4	0
5501 90 00		- Other	4	0
5502 00		Artificial filament tow		
5502 00 10		- Of viscose rayon	4	0
5502 00 40		- Of acetate	4	0
5502 00 80		- Other	4	0
5503		Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
		- Of nylon or other polyamides		
5503 11 00		-- Of aramids	4	0
5503 19 00		-- Other	4	0
5503 20 00		- Of polyesters	4	0
5503 30 00		- Acrylic or modacrylic	4	0
5503 40 00		- Of polypropylene	4	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5503 90		- Other		
5503 90 10		-- Chlorofibres	4	0
5503 90 90		-- Other	4	0
5504		Artificial staple fibres, not carded, combed or otherwise processed for spinning		
5504 10 00		- Of viscose rayon	4	0
5504 90 00		- Other	4	0
5505		Waste (including noils, yarn waste and garnetted stock) of man-made fibres		
5505 10		- Of synthetic fibres		
5505 10 10		-- Of nylon or other polyamides	4	0
5505 10 30		-- Of polyesters	4	0
5505 10 50		-- Acrylic or modacrylic	4	0
5505 10 70		-- Of polypropylene	4	0
5505 10 90		-- Other	4	0
5505 20 00		- Of artificial fibres	4	0
5506		Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506 10 00		- Of nylon or other polyamides	4	0
5506 20 00		- Of polyesters	4	0
5506 30 00		- Acrylic or modacrylic	4	0
5506 90		- Other		
5506 90 10		-- Chlorofibres	4	0
5506 90 90		-- Other	4	0
5507 00 00		Artificial staple fibres, carded, combed or otherwise processed for spinning	4	0
5508		Sewing thread of man-made staple fibres, whether or not put up for retail sale		
5508 10		- Of synthetic staple fibres		
5508 10 10		-- Not put up for retail sale	4	0
5508 10 90		-- Put up for retail sale	5	0
5508 20		- Of artificial staple fibres		
5508 20 10		-- Not put up for retail sale	4	0
5508 20 90		-- Put up for retail sale	5	0
5509		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides		
5509 11 00		-- Single yarn	4	0
5509 12 00		-- Multiple (folded) or cabled yarn	4	0
		- Containing 85 % or more by weight of polyester staple fibres		
5509 21 00		-- Single yarn	4	0
5509 22 00		-- Multiple (folded) or cabled yarn	4	0
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres		
5509 31 00		-- Single yarn	4	0
5509 32 00		-- Multiple (folded) or cabled yarn	4	0
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres		
5509 41 00		-- Single yarn	4	0
5509 42 00		-- Multiple (folded) or cabled yarn	4	0
		- Other yarn, of polyester staple fibres		
5509 51 00		-- Mixed mainly or solely with artificial staple fibres	4	0
5509 52 00		-- Mixed mainly or solely with wool or fine animal hair	4	0
5509 53 00		-- Mixed mainly or solely with cotton	4	0
5509 59 00		-- Other	4	0
		- Other yarn, of acrylic or modacrylic staple fibres		
5509 61 00		-- Mixed mainly or solely with wool or fine animal hair	4	0
5509 62 00		-- Mixed mainly or solely with cotton	4	0
5509 69 00		-- Other	4	0
		- Other yarn		
5509 91 00		-- Mixed mainly or solely with wool or fine animal hair	4	0
5509 92 00		-- Mixed mainly or solely with cotton	4	0
5509 99 00		-- Other	4	0
5510		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
		- Containing 85 % or more by weight of artificial staple fibres		
5510 11 00		-- Single yarn	4	0
5510 12 00		-- Multiple (folded) or cabled yarn	4	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5510 20 00		- Other yarn, mixed mainly or solely with wool or fine animal hair	4	0
5510 30 00		- Other yarn, mixed mainly or solely with cotton	4	0
5510 90 00		- Other yarn	4	0
5511		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
5511 10 00		- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	0
5511 20 00		- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	0
5511 30 00		- Of artificial staple fibres	5	0
5512		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres		
		- Containing 85 % or more by weight of polyester staple fibres		
5512 11 00		-- Unbleached or bleached	8	0
5512 19		-- Other		
5512 19 10		--- Printed	8	0
5512 19 90		--- Other	8	0
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres		
5512 21 00		-- Unbleached or bleached	8	0
5512 29		-- Other		
5512 29 10		--- Printed	8	0
5512 29 90		--- Other	8	0
		- Other		
5512 91 00		-- Unbleached or bleached	8	0
5512 99		-- Other		
5512 99 10		--- Printed	8	0
5512 99 90		--- Other	8	0
5513		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ²		
		- Unbleached or bleached		
5513 11		-- Of polyester staple fibres, plain weave		
5513 11 20		--- Of a width of 165 cm or less	8	0
5513 11 90		--- Of a width of more than 165 cm	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5513 12 00		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	0
5513 13 00		-- Other woven fabrics of polyester staple fibres	8	0
5513 19 00		-- Other woven fabrics	8	0
		- Dyed		
5513 21		-- Of polyester staple fibres, plain weave		
5513 21 10		--- Of a width of 135 cm or less	8	0
5513 21 30		--- Of a width of more than 135 cm but not more than 165 cm	8	0
5513 21 90		--- Of a width of more than 165 cm	8	0
5513 23		-- Other woven fabrics of polyester staple fibres		
5513 23 10		--- 3-thread or 4-thread twill, including cross twill	8	0
5513 23 90		--- Other	8	0
5513 29 00		-- Other woven fabrics	8	0
		- Of yarns of different colours		
5513 31 00		-- Of polyester staple fibres, plain weave	8	0
5513 39 00		-- Other woven fabrics	8	0
		- Printed		
5513 41 00		-- Of polyester staple fibres, plain weave	8	0
5513 49 00		-- Other woven fabrics	8	0
5514		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²		
		- Unbleached or bleached		
5514 11 00		-- Of polyester staple fibres, plain weave	8	0
5514 12 00		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	0
5514 19		-- Other woven fabrics		
5514 19 10		--- Of polyester staple fibres	8	0
5514 19 90		--- Other	8	0
		- Dyed		
5514 21 00		-- Of polyester staple fibres, plain weave	8	0
5514 22 00		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	0
5514 23 00		-- Other woven fabrics of polyester staple fibres	8	0
5514 29 00		-- Other woven fabrics	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5514 30		- Of yarns of different colours		
5514 30 10		-- Of polyester staple fibres, plain weave	8	0
5514 30 30		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	0
5514 30 50		-- Other woven fabrics of polyester staple fibres	8	0
5514 30 90		-- Other woven fabrics	8	0
		- Printed		
5514 41 00		-- Of polyester staple fibres, plain weave	8	0
5514 42 00		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	0
5514 43 00		-- Other woven fabrics of polyester staple fibres	8	0
5514 49 00		-- Other woven fabrics	8	0
5515		Other woven fabrics of synthetic staple fibres		
		- Of polyester staple fibres		
5515 11		-- Mixed mainly or solely with viscose rayon staple fibres		
5515 11 10		--- Unbleached or bleached	8	0
5515 11 30		--- Printed	8	0
5515 11 90		--- Other	8	0
5515 12		-- Mixed mainly or solely with man-made filaments		
5515 12 10		--- Unbleached or bleached	8	0
5515 12 30		--- Printed	8	0
5515 12 90		--- Other	8	0
5515 13		-- Mixed mainly or solely with wool or fine animal hair		
		--- Mixed mainly or solely with carded wool or fine animal hair (woollen)		
5515 13 11		---- Unbleached or bleached	8	0
5515 13 19		---- Other	8	0
		--- Mixed mainly or solely with combed wool or fine animal hair (worsted)		
5515 13 91		---- Unbleached or bleached	8	0
5515 13 99		---- Other	8	0
5515 19		-- Other		
5515 19 10		--- Unbleached or bleached	8	0
5515 19 30		--- Printed	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5515 19 90		--- Other	8	0
		- Of acrylic or modacrylic staple fibres		
5515 21		-- Mixed mainly or solely with man-made filaments		
5515 21 10		--- Unbleached or bleached	8	0
5515 21 30		--- Printed	8	0
5515 21 90		--- Other	8	0
5515 22		-- Mixed mainly or solely with wool or fine animal hair		
		--- Mixed mainly or solely with carded wool or fine animal hair (woollen)		
5515 22 11		---- Unbleached or bleached	8	0
5515 22 19		---- Other	8	0
		--- Mixed mainly or solely with combed wool or fine animal hair (worsted)		
5515 22 91		---- Unbleached or bleached	8	0
5515 22 99		---- Other	8	0
5515 29 00		-- Other	8	0
		- Other woven fabrics		
5515 91		-- Mixed mainly or solely with man-made filaments		
5515 91 10		--- Unbleached or bleached	8	0
5515 91 30		--- Printed	8	0
5515 91 90		--- Other	8	0
5515 99		-- Other		
5515 99 20		--- Unbleached or bleached	8	0
5515 99 40		--- Printed	8	0
5515 99 80		--- Other	8	0
5516		Woven fabrics of artificial staple fibres		
		- Containing 85 % or more by weight of artificial staple fibres		
5516 11 00		-- Unbleached or bleached	8	0
5516 12 00		-- Dyed	8	0
5516 13 00		-- Of yarns of different colours	8	0
5516 14 00		-- Printed	8	0
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5516 21 00		-- Unbleached or bleached	8	0
5516 22 00		-- Dyed	8	0
5516 23		-- Of yarns of different colours		
5516 23 10		--- Jacquard fabrics of a width of 140 cm or more (mattress tickings)	8	0
5516 23 90		--- Other	8	0
5516 24 00		-- Printed	8	0
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair		
5516 31 00		-- Unbleached or bleached	8	0
5516 32 00		-- Dyed	8	0
5516 33 00		-- Of yarns of different colours	8	0
5516 34 00		-- Printed	8	0
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton		
5516 41 00		-- Unbleached or bleached	8	0
5516 42 00		-- Dyed	8	0
5516 43 00		-- Of yarns of different colours	8	0
5516 44 00		-- Printed	8	0
		- Other		
5516 91 00		-- Unbleached or bleached	8	0
5516 92 00		-- Dyed	8	0
5516 93 00		-- Of yarns of different colours	8	0
5516 94 00		-- Printed	8	0
56		CHAPTER 56 — WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
5601 10		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding		
5601 10 10		-- Of man-made fibres	5	0
5601 10 90		-- Of other textile materials	3,8	0
		- Wadding; other articles of wadding		
5601 21		-- Of cotton		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5601 21 10		--- Absorbent	3,8	0
5601 21 90		--- Other	3,8	0
5601 22		-- Of man-made fibres		
5601 22 10		--- Rolls of a diameter not exceeding 8 mm	3,8	0
		--- Other		
5601 22 91		---- Of synthetic fibres	4	0
5601 22 99		---- Of artificial fibres	4	0
5601 29 00		-- Other	3,8	0
5601 30 00		- Textile flock and dust and mill neps	3,2	0
5602		Felt, whether or not impregnated, coated, covered or laminated		
5602 10		- Needleloom felt and stitch-bonded fibre fabrics		
		-- Not impregnated, coated, covered or laminated		
		--- Needleloom felt		
5602 10 11		---- Of jute or other textile bast fibres of heading 5303	6,7	0
5602 10 19		---- Of other textile materials	6,7	0
		--- Stitch-bonded fibre fabrics		
5602 10 31		---- Of wool or fine animal hair	6,7	0
5602 10 35		---- Of coarse animal hair	6,7	0
5602 10 39		---- Of other textile materials	6,7	0
5602 10 90		-- Impregnated, coated, covered or laminated	6,7	0
		- Other felt, not impregnated, coated, covered or laminated		
5602 21 00		-- Of wool or fine animal hair	6,7	0
5602 29 00		-- Of other textile materials	6,7	0
5602 90 00		- Other	6,7	0
5603		Nonwovens, whether or not impregnated, coated, covered or laminated		
		- Of man-made filaments		
5603 11		-- Weighing not more than 25 g/m ²		
5603 11 10		--- Coated or covered	4,3	0
5603 11 90		--- Other	4,3	0
5603 12		-- Weighing more than 25 g/m ² but not more than 70 g/m ²		
5603 12 10		--- Coated or covered	4,3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5603 12 90		--- Other	4,3	0
5603 13		-- Weighing more than 70 g/m ² but not more than 150 g/m ²		
5603 13 10		--- Coated or covered	4,3	0
5603 13 90		--- Other	4,3	0
5603 14		-- Weighing more than 150 g/m ²		
5603 14 10		--- Coated or covered	4,3	0
5603 14 90		--- Other	4,3	0
		- Other		
5603 91		-- Weighing not more than 25 g/m ²		
5603 91 10		--- Coated or covered	4,3	0
5603 91 90		--- Other	4,3	0
5603 92		-- Weighing more than 25 g/m ² but not more than 70 g/m ²		
5603 92 10		--- Coated or covered	4,3	0
5603 92 90		--- Other	4,3	0
5603 93		-- Weighing more than 70 g/m ² but not more than 150 g/m ²		
5603 93 10		--- Coated or covered	4,3	0
5603 93 90		--- Other	4,3	0
5603 94		-- Weighing more than 150 g/m ²		
5603 94 10		--- Coated or covered	4,3	0
5603 94 90		--- Other	4,3	0
5604		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		
5604 10 00		- Rubber thread and cord, textile covered	4	0
5604 90		- Other		
5604 90 10		-- High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	4	0
5604 90 90		-- Other	4	0
5605 00 00		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5606 00		Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
5606 00 10		– Loop wale-yarn	8	0
		– Other		
5606 00 91		-- Gimped yarn	5,3	0
5606 00 99		-- Other	5,3	0
5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics		
		– Of sisal or other textile fibres of the genus Agave		
5607 21 00		-- Binder or baler twine	12	0
5607 29		-- Other		
5607 29 10		--- Measuring more than 100 000 decitex (10 g/m)	12	0
5607 29 90		--- Measuring 100 000 decitex (10 g/m) or less	12	0
		– Of polyethylene or polypropylene		
5607 41 00		-- Binder or baler twine	8	0
5607 49		-- Other		
		--- Measuring more than 50 000 decitex (5 g/m)		
5607 49 11		---- Plaited or braided	8	0
5607 49 19		---- Other	8	0
5607 49 90		--- Measuring 50 000 decitex (5 g/m) or less	8	0
5607 50		– Of other synthetic fibres		
		-- Of nylon or other polyamides or of polyesters		
		--- Measuring more than 50 000 decitex (5 g/m)		
5607 50 11		---- Plaited or braided	8	0
5607 50 19		---- Other	8	0
5607 50 30		--- Measuring 50 000 decitex (5 g/m) or less	8	0
5607 50 90		-- Of other synthetic fibres	8	0
5607 90		– Other		
5607 90 20		-- Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	0
5607 90 90		-- Other	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5608		Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials		
		– Of man-made textile materials		
5608 11		-- Made-up fishing nets		
		--- Of nylon or other polyamides		
5608 11 11		---- Of twine, cordage, rope or cables	8	0
5608 11 19		---- Of yarn	8	0
		--- Other		
5608 11 91		---- Of twine, cordage, rope or cables	8	0
5608 11 99		---- Of yarn	8	0
5608 19		-- Other		
		--- Made up nets		
		---- Of nylon or other polyamides		
5608 19 11		----- Of twine, cordage, rope or cables	8	0
5608 19 19		----- Other	8	0
5608 19 30		---- Other	8	0
5608 19 90		--- Other	8	0
5608 90 00		– Other	8	0
5609 00 00		Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	5,8	0
57		CHAPTER 57 — CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701		Carpets and other textile floor coverings, knotted, whether or not made-up		
5701 10		– Of wool or fine animal hair		
5701 10 10		-- Containing a total of more than 10 % by weight of silk or of waste silk other than noil	8	0
5701 10 90		-- Other	8 MAX 2,8 EUR/m ²	0
5701 90		– Of other textile materials		
5701 90 10		-- Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	8	0
5701 90 90		-- Of other textile materials	3,5	0
5702		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made-up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5702 10 00		– “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	3	0
5702 20 00		– Floor coverings of coconut fibres (coir)	4	0
		– Other, of pile construction, not made-up		
5702 31		-- Of wool or fine animal hair		
5702 31 10		--- Axminster carpets	8	0
5702 31 80		--- Other	8	0
5702 32		-- Of man-made textile materials		
5702 32 10		--- Axminster carpets	8	0
5702 32 90		--- Other	8	0
5702 39 00		-- Of other textile materials	8	0
		– Other, of pile construction, made-up		
5702 41		-- Of wool or fine animal hair		
5702 41 10		--- Axminster carpets	8	0
5702 41 90		--- Other	8	0
5702 42		-- Of man-made textile materials		
5702 42 10		--- Axminster carpets	8	0
5702 42 90		--- Other	8	0
5702 49 00		-- Of other textile materials	8	0
5702 50		– Other, not of pile construction, not made-up		
5702 50 10		-- Of wool or fine animal hair	8	0
		-- Of man-made textile materials		
5702 50 31		--- Of polypropylene	8	0
5702 50 39		--- Other	8	0
5702 50 90		-- Of other textile materials	8	0
		– Other, not of pile construction, made-up		
5702 91 00		-- Of wool or fine animal hair	8	0
5702 92		-- Of man-made textile materials		
5702 92 10		--- Of polypropylene	8	0
5702 92 90		--- Other	8	0
5702 99 00		-- Of other textile materials	8	0
5703		Carpets and other textile floor coverings, tufted, whether or not made-up		
5703 10 00		– Of wool or fine animal hair	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5703 20		- Of nylon or other polyamides		
		-- Printed tufted		
5703 20 11		--- Tiles, having a maximum surface area of 0,3 m ²	8	0
5703 20 19		--- Other	8	0
		-- Other		
5703 20 91		--- Tiles, having a maximum surface area of 0,3 m ²	8	0
5703 20 99		--- Other	8	0
5703 30		- Of other man-made textile materials		
		-- Of polypropylene		
5703 30 11		--- Tiles, having a maximum surface area of 0,3 m ²	8	0
5703 30 19		--- Other	8	0
		-- Other		
5703 30 81		--- Tiles, having a maximum surface area of 0,3 m ²	8	0
5703 30 89		--- Other	8	0
5703 90		- Of other textile materials		
5703 90 10		-- Tiles, having a maximum surface area of 0,3 m ²	8	0
5703 90 90		-- Other	8	0
5704		Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made-up		
5704 10 00		- Tiles, having a maximum surface area of 0,3 m ²	6,7	0
5704 90 00		- Other	6,7	0
5705 00		Other carpets and other textile floor coverings, whether or not made-up		
5705 00 10		- Of wool or fine animal hair	8	0
5705 00 30		- Of man-made textile materials	8	0
5705 00 90		- Of other textile materials	8	0
58		CHAPTER 58 — SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801		Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806		
5801 10 00		- Of wool or fine animal hair	8	0
		- Of cotton		
5801 21 00		-- Uncut weft pile fabrics	8	0
5801 22 00		-- Cut corduroy	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5801 23 00		-- Other weft pile fabrics	8	0
5801 24 00		-- Warp pile fabrics, épinglé (uncut)	8	0
5801 25 00		-- Warp pile fabrics, cut	8	0
5801 26 00		-- Chenille fabrics	8	0
		- Of man-made fibres		
5801 31 00		-- Uncut weft pile fabrics	8	0
5801 32 00		-- Cut corduroy	8	0
5801 33 00		-- Other weft pile fabrics	8	0
5801 34 00		-- Warp pile fabrics, épinglé (uncut)	8	0
5801 35 00		-- Warp pile fabrics, cut	8	0
5801 36 00		-- Chenille fabrics	8	0
5801 90		- Of other textile materials		
5801 90 10		-- Of flax	8	0
5801 90 90		-- Other	8	0
5802		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703		
		- Terry towelling and similar woven terry fabrics, of cotton		
5802 11 00		-- Unbleached	8	0
5802 19 00		-- Other	8	0
5802 20 00		- Terry towelling and similar woven terry fabrics, of other textile materials	8	0
5802 30 00		- Tufted textile fabrics	8	0
5803 00		Gauze, other than narrow fabrics of heading 5806		
5803 00 10		- Of cotton	5,8	0
5803 00 30		- Of silk or silk waste	7,2	0
5803 00 90		- Other	8	0
5804		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006		
5804 10		- Tulles and other net fabrics		
		-- Plain		
5804 10 11		--- Knotted net fabrics	6,5	0
5804 10 19		--- Other	6,5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
5804 10 90		-- Other	8	0
		- Mechanically made lace		
5804 21		-- Of man-made fibres		
5804 21 10		--- Made on mechanical bobbin machines	8	0
5804 21 90		--- Other	8	0
5804 29		-- Of other textile materials		
5804 29 10		--- Made on mechanical bobbin machines	8	0
5804 29 90		--- Other	8	0
5804 30 00		- Handmade lace	8	0
5805 00 00		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	5,6	0
5806		Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5806 10 00		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	6,3	0
5806 20 00		- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	7,5	0
		- Other woven fabrics		
5806 31 00		-- Of cotton	7,5	0
5806 32		-- Of man-made fibres		
5806 32 10		--- With real selvages	7,5	0
5806 32 90		--- Other	7,5	0
5806 39 00		-- Of other textile materials	7,5	0
5806 40 00		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6,2	0
5807		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
5807 10		- Woven		
5807 10 10		-- With woven inscription	6,2	0
5807 10 90		-- Other	6,2	0
5807 90		- Other		
5807 90 10		-- Of felt or nonwovens	6,3	0
5807 90 90		-- Other	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5808		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		
5808 10 00		– Braids, in the piece	5	0
5808 90 00		– Other	5,3	0
5809 00 00		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5,6	0
5810		Embroidery in the piece, in strips or in motifs		
5810 10		– Embroidery without visible ground		
5810 10 10		-- Of a value exceeding EUR 35/kg (net weight)	5,8	0
5810 10 90		-- Other	8	0
		– Other embroidery		
5810 91		-- Of cotton		
5810 91 10		--- Of a value exceeding EUR 17,50/kg (net weight)	5,8	0
5810 91 90		--- Other	7,2	0
5810 92		-- Of man-made fibres		
5810 92 10		--- Of a value exceeding EUR 17,50/kg (net weight)	5,8	0
5810 92 90		--- Other	7,2	0
5810 99		-- Of other textile materials		
5810 99 10		--- Of a value exceeding EUR 17,50/kg (net weight)	5,8	0
5810 99 90		--- Other	7,2	0
5811 00 00		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	8	0
59		CHAPTER 59 — IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
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		
5901 10 00		– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	6,5	0
5901 90 00		– Other	6,5	0
5902		Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5902 10		– Of nylon or other polyamides		
5902 10 10		-- Impregnated with rubber	5,6	0
5902 10 90		-- Other	8	0
5902 20		– Of polyesters		
5902 20 10		-- Impregnated with rubber	5,6	0
5902 20 90		-- Other	8	0
5902 90		– Other		
5902 90 10		-- Impregnated with rubber	5,6	0
5902 90 90		-- Other	8	0
5903		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902		
5903 10		– With poly(vinyl chloride)		
5903 10 10		-- Impregnated	8	0
5903 10 90		-- Coated, covered or laminated	8	0
5903 20		– With polyurethane		
5903 20 10		-- Impregnated	8	0
5903 20 90		-- Coated, covered or laminated	8	0
5903 90		– Other		
5903 90 10		-- Impregnated	8	0
		-- Coated, covered or laminated		
5903 90 91		--- With cellulose derivatives or other plastics, with the fabric forming the right side	8	0
5903 90 99		--- Other	8	0
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		
5904 10 00		– Linoleum	5,3	0
5904 90 00		– Other	5,3	0
5905 00		Textile wallcoverings		
5905 00 10		– Consisting of parallel yarns, fixed on a backing of any material	5,8	0
		– Other		
5905 00 30		-- Of flax	8	0
5905 00 50		-- Of jute	4	0
5905 00 70		-- Of man-made fibres	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
5905 00 90		-- Other	6	0
5906		Rubberised textile fabrics, other than those of heading 5902		
5906 10 00		- Adhesive tape of a width not exceeding 20 cm	4,6	0
		- Other		
5906 91 00		-- Knitted or crocheted	6,5	0
5906 99		-- Other		
5906 99 10		--- Fabrics mentioned in note 4(c) to this chapter	8	0
5906 99 90		--- Other	5,6	0
5907 00		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like		
5907 00 10		- Oilcloth and other textile fabrics coated with preparations with a basis of drying oil	4,9	0
5907 00 90		- Other	4,9	0
5908 00 00		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	5,6	0
5909 00		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		
5909 00 10		- Of synthetic fibres	6,5	0
5909 00 90		- Of other textile materials	6,5	0
5910 00 00		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5,1	0
5911		Textile products and articles, for technical uses, specified in note 7 to this chapter		
5911 10 00		- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5,3	0
5911 20 00		- Bolting cloth, whether or not made up	4,6	0
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)		
5911 31		-- Weighing less than 650 g/m ²		
		--- Of silk or man-made fibres		

EU tariff schedule				
CN 2007		Description	Base rate	Category
5911 31 11		---- Woven fabrics, felted or not, of synthetic fibres, of a kind used in papermaking machines	5,8	0
5911 31 19		---- Other	5,8	0
5911 31 90		--- Of other textile materials	4,4	0
5911 32		-- Weighing 650 g/m ² or more		
5911 32 10		--- Of silk or man-made fibres	5,8	0
5911 32 90		--- Of other textile materials	4,4	0
5911 40 00		- Straining cloth of a kind used in oil-presses or the like, including that of human hair	6	0
5911 90		- Other		
5911 90 10		-- Of felt	6	0
5911 90 90		-- Other	6	0
60		CHAPTER 60 — KNITTED OR CROCHETED FABRICS		
6001		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted		
6001 10 00		- "Long pile" fabrics	8	0
		- Looped pile fabrics		
6001 21 00		-- Of cotton	8	0
6001 22 00		-- Of man-made fibres	8	0
6001 29 00		-- Of other textile materials	8	0
		- Other		
6001 91 00		-- Of cotton	8	0
6001 92 00		-- Of man-made fibres	8	0
6001 99 00		-- Of other textile materials	8	0
6002		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001		
6002 40 00		- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	0
6002 90 00		- Other	6,5	0
6003		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002		
6003 10 00		- Of wool or fine animal hair	8	0
6003 20 00		- Of cotton	8	0
6003 30		- Of synthetic fibres		
6003 30 10		-- Raschel lace	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6003 30 90		-- Other	8	0
6003 40 00		- Of artificial fibres	8	0
6003 90 00		- Other	8	0
6004		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001		
6004 10 00		- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	0
6004 90 00		- Other	6,5	0
6005		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004		
		- Of cotton		
6005 21 00		-- Unbleached or bleached	8	0
6005 22 00		-- Dyed	8	0
6005 23 00		-- Of yarns of different colours	8	0
6005 24 00		-- Printed	8	0
		- Of synthetic fibres		
6005 31		-- Unbleached or bleached		
6005 31 10		--- For curtains, including net curtain fabric	8	0
6005 31 50		--- Raschel lace, other than for curtains or net curtain fabric	8	0
6005 31 90		--- Other	8	0
6005 32		-- Dyed		
6005 32 10		--- For curtains, including net curtain fabric	8	0
6005 32 50		--- Raschel lace, other than for curtains or net curtain fabric	8	0
6005 32 90		--- Other	8	0
6005 33		-- Of yarns of different colours		
6005 33 10		--- For curtains, including net curtain fabric	8	0
6005 33 50		--- Raschel lace, other than for curtains or net curtain fabric	8	0
6005 33 90		--- Other	8	0
6005 34		-- Printed		
6005 34 10		--- For curtains, including net curtain fabric	8	0
6005 34 50		--- Raschel lace, other than for curtains or net curtain fabric	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6005 34 90		--- Other	8	0
		- Of artificial fibres		
6005 41 00		-- Unbleached or bleached	8	0
6005 42 00		-- Dyed	8	0
6005 43 00		-- Of yarns of different colours	8	0
6005 44 00		-- Printed	8	0
6005 90		- Other		
6005 90 10		-- Of wool or fine animal hair	8	0
6005 90 90		-- Other	8	0
6006		Other knitted or crocheted fabrics		
6006 10 00		- Of wool or fine animal hair	8	0
		- Of cotton		
6006 21 00		-- Unbleached or bleached	8	0
6006 22 00		-- Dyed	8	0
6006 23 00		-- Of yarns of different colours	8	0
6006 24 00		-- Printed	8	0
		- Of synthetic fibres		
6006 31		-- Unbleached or bleached		
6006 31 10		--- For curtains, including net curtain fabric	8	0
6006 31 90		--- Other	8	0
6006 32		-- Dyed		
6006 32 10		--- For curtains, including net curtain fabric	8	0
6006 32 90		--- Other	8	0
6006 33		-- Of yarns of different colours		
6006 33 10		--- For curtains, including net curtain fabric	8	0
6006 33 90		--- Other	8	0
6006 34		-- Printed		
6006 34 10		--- For curtains, including net curtain fabric	8	0
6006 34 90		--- Other	8	0
		- Of artificial fibres		
6006 41 00		-- Unbleached or bleached	8	0
6006 42 00		-- Dyed	8	0
6006 43 00		-- Of yarns of different colours	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6006 44 00		-- Printed	8	0
6006 90 00		- Other	8	0
61		CHAPTER 61 — ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101		Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103		
6101 20		- Of cotton		
6101 20 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6101 20 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6101 30		- Of man-made fibres		
6101 30 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6101 30 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6101 90		- Of other textile materials		
6101 90 20		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6101 90 80		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6102		Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104		
6102 10		- Of wool or fine animal hair		
6102 10 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6102 10 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6102 20		- Of cotton		
6102 20 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6102 20 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6102 30		- Of man-made fibres		
6102 30 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6102 30 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0
6102 90		- Of other textile materials		
6102 90 10		-- Overcoats, car coats, capes, cloaks and similar articles	12	0
6102 90 90		-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6103		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
6103 10 00		– Suits	12	0
		– Ensembles		
6103 22 00		-- Of cotton	12	0
6103 23 00		-- Of synthetic fibres	12	0
6103 29 00		-- Of other textile materials	12	0
		– Jackets and blazers		
6103 31 00		-- Of wool or fine animal hair	12	0
6103 32 00		-- Of cotton	12	0
6103 33 00		-- Of synthetic fibres	12	0
6103 39 00		-- Of other textile materials	12	0
		– Trousers, bib and brace overalls, breeches and shorts		
6103 41 00		-- Of wool or fine animal hair	12	0
6103 42 00		-- Of cotton	12	0
6103 43 00		-- Of synthetic fibres	12	0
6103 49 00		-- Of other textile materials	12	0
6104		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
		– Suits		
6104 13 00		-- Of synthetic fibres	12	0
6104 19 00		-- Of other textile materials	12	0
		– Ensembles		
6104 22 00		-- Of cotton	12	0
6104 23 00		-- Of synthetic fibres	12	0
6104 29 00		-- Of other textile materials	12	0
		– Jackets and blazers		
6104 31 00		-- Of wool or fine animal hair	12	0
6104 32 00		-- Of cotton	12	0
6104 33 00		-- Of synthetic fibres	12	0
6104 39 00		-- Of other textile materials	12	0
		– Dresses		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6104 41 00		-- Of wool or fine animal hair	12	0
6104 42 00		-- Of cotton	12	0
6104 43 00		-- Of synthetic fibres	12	0
6104 44 00		-- Of artificial fibres	12	0
6104 49 00		-- Of other textile materials	12	0
		- Skirts and divided skirts		
6104 51 00		-- Of wool or fine animal hair	12	0
6104 52 00		-- Of cotton	12	0
6104 53 00		-- Of synthetic fibres	12	0
6104 59 00		-- Of other textile materials	12	0
		- Trousers, bib and brace overalls, breeches and shorts		
6104 61 00		-- Of wool or fine animal hair	12	0
6104 62 00		-- Of cotton	12	0
6104 63 00		-- Of synthetic fibres	12	0
6104 69 00		-- Of other textile materials	12	0
6105		Men's or boys' shirts, knitted or crocheted		
6105 10 00		- Of cotton	12	0
6105 20		- Of man-made fibres		
6105 20 10		-- Of synthetic fibres	12	0
6105 20 90		-- Of artificial fibres	12	0
6105 90		- Of other textile materials		
6105 90 10		-- Of wool or fine animal hair	12	0
6105 90 90		-- Other	12	0
6106		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted		
6106 10 00		- Of cotton	12	0
6106 20 00		- Of man-made fibres	12	0
6106 90		- Of other textile materials		
6106 90 10		-- Of wool or fine animal hair	12	0
6106 90 30		-- Of silk or silk waste	12	0
6106 90 50		-- Of flax or of ramie	12	0
6106 90 90		-- Other	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6107		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted		
		– Underpants and briefs		
6107 11 00		-- Of cotton	12	0
6107 12 00		-- Of man-made fibres	12	0
6107 19 00		-- Of other textile materials	12	0
		– Nightshirts and pyjamas		
6107 21 00		-- Of cotton	12	0
6107 22 00		-- Of man-made fibres	12	0
6107 29 00		-- Of other textile materials	12	0
		– Other		
6107 91 00		-- Of cotton	12	0
6107 99 00		-- Of other textile materials	12	0
6108		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted		
		– Slips and petticoats		
6108 11 00		-- Of man-made fibres	12	0
6108 19 00		-- Of other textile materials	12	0
		– Briefs and panties		
6108 21 00		-- Of cotton	12	0
6108 22 00		-- Of man-made fibres	12	0
6108 29 00		-- Of other textile materials	12	0
		– Nightdresses and pyjamas		
6108 31 00		-- Of cotton	12	0
6108 32 00		-- Of man-made fibres	12	0
6108 39 00		-- Of other textile materials	12	0
		– Other		
6108 91 00		-- Of cotton	12	0
6108 92 00		-- Of man-made fibres	12	0
6108 99 00		-- Of other textile materials	12	0
6109		T-shirts, singlets and other vests, knitted or crocheted		
6109 10 00		– Of cotton	12	0
6109 90		– Of other textile materials		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6109 90 10		-- Of wool or fine animal hair	12	0
6109 90 30		-- Of man-made fibres	12	0
6109 90 90		-- Other	12	0
6110		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted		
		- Of wool or fine animal hair		
6110 11		-- Of wool		
6110 11 10		--- Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article	10,5	0
		--- Other		
6110 11 30		---- Men's or boys'	12	0
6110 11 90		---- Women's or girls'	12	0
6110 12		-- Of Kashmir (cashmere) goats		
6110 12 10		--- Men's or boys'	12	0
6110 12 90		--- Women's or girls'	12	0
6110 19		-- Other		
6110 19 10		--- Men's or boys'	12	0
6110 19 90		--- Women's or girls'	12	0
6110 20		- Of cotton		
6110 20 10		-- Lightweight fine knit roll, polo or turtleneck jumpers and pull-overs	12	0
		-- Other		
6110 20 91		--- Men's or boys'	12	0
6110 20 99		--- Women's or girls'	12	0
6110 30		- Of man-made fibres		
6110 30 10		-- Lightweight fine knit roll, polo or turtleneck jumpers and pull-overs	12	0
		-- Other		
6110 30 91		--- Men's or boys'	12	0
6110 30 99		--- Women's or girls'	12	0
6110 90		- Of other textile materials		
6110 90 10		-- Of flax or ramie	12	0
6110 90 90		-- Other	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6111		Babies' garments and clothing accessories, knitted or crocheted		
6111 20		- Of cotton		
6111 20 10		-- Gloves, mittens and mitts	8,9	0
6111 20 90		-- Other	12	0
6111 30		- Of synthetic fibres		
6111 30 10		-- Gloves, mittens and mitts	8,9	0
6111 30 90		-- Other	12	0
6111 90		- Of other textile materials		
		-- Of wool or fine animal hair		
6111 90 11		--- Gloves, mittens and mitts	8,9	0
6111 90 19		--- Other	12	0
6111 90 90		-- Other	12	0
6112		Tracksuits, ski suits and swimwear, knitted or crocheted		
		- Tracksuits		
6112 11 00		-- Of cotton	12	0
6112 12 00		-- Of synthetic fibres	12	0
6112 19 00		-- Of other textile materials	12	0
6112 20 00		- Ski suits	12	0
		- Men's or boys' swimwear		
6112 31		-- Of synthetic fibres		
6112 31 10		--- Containing by weight 5 % or more of rubber thread	8	0
6112 31 90		--- Other	12	0
6112 39		-- Of other textile materials		
6112 39 10		--- Containing by weight 5 % or more of rubber thread	8	0
6112 39 90		--- Other	12	0
		- Women's or girls' swimwear		
6112 41		-- Of synthetic fibres		
6112 41 10		--- Containing by weight 5 % or more of rubber thread	8	0
6112 41 90		--- Other	12	0
6112 49		-- Of other textile materials		
6112 49 10		--- Containing by weight 5 % or more of rubber thread	8	0
6112 49 90		--- Other	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6113 00		Garments, made-up of knitted or crocheted fabrics of heading 5903, 5906, or 5907		
6113 00 10		- Of knitted or crocheted fabrics of heading 5906	8	0
6113 00 90		- Other	12	0
6114		Other garments, knitted or crocheted		
6114 20 00		- Of cotton	12	0
6114 30 00		- Of man-made fibres	12	0
6114 90 00		- Of other textile materials	12	0
6115		Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted		
6115 10		- Graduated compression hosiery (for example, stockings for varicose veins)		
6115 10 10		-- Stockings for varicose veins of synthetic fibres	8	0
6115 10 90		-- Other	12	0
		- Other pantyhose and tights		
6115 21 00		-- Of synthetic fibres, measuring per single yarn less than 67 decitex	12	0
6115 22 00		-- Of synthetic fibres, measuring per single yarn 67 decitex or more	12	0
6115 29 00		-- Of other textile materials	12	0
6115 30		- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		
		-- Of synthetic fibres		
6115 30 11		--- Knee-length stockings	12	0
6115 30 19		--- Other	12	0
6115 30 90		-- Of other textile materials	12	0
		- Other		
6115 94 00		-- Of wool or fine animal hair	12	0
6115 95 00		-- Of cotton	12	0
6115 96		-- Of synthetic fibres		
6115 96 10		--- Knee-length stockings	12	0
		--- Other		
6115 96 91		---- Women's stockings	12	0
6115 96 99		---- Other	12	0
6115 99 00		-- Of other textile materials	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6116		Gloves, mittens and mitts, knitted or crocheted		
6116 10		- Impregnated, coated or covered with plastics or rubber		
6116 10 20		-- Gloves impregnated, coated or covered with rubber	8	0
6116 10 80		-- Other	8,9	0
		- Other		
6116 91 00		-- Of wool or fine animal hair	8,9	0
6116 92 00		-- Of cotton	8,9	0
6116 93 00		-- Of synthetic fibres	8,9	0
6116 99 00		-- Of other textile materials	8,9	0
6117		Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
6117 10 00		- Shawls, scarves, mufflers, mantillas, veils and the like	12	0
6117 80		- Other accessories		
6117 80 10		-- Knitted or crocheted, elasticated or rubberised	8	0
6117 80 80		-- Other	12	0
6117 90 00		- Parts	12	0
62		CHAPTER 62 — ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201		Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203		
		- Overcoats, raincoats, car coats, capes, cloaks and similar articles		
6201 11 00		-- Of wool or fine animal hair	12	0
6201 12		-- Of cotton		
6201 12 10		--- Of a weight, per garment, not exceeding 1 kg	12	0
6201 12 90		--- Of a weight, per garment, exceeding 1 kg	12	0
6201 13		-- Of man-made fibres		
6201 13 10		--- Of a weight, per garment, not exceeding 1 kg	12	0
6201 13 90		--- Of a weight, per garment, exceeding 1 kg	12	0
6201 19 00		-- Of other textile materials	12	0
		- Other		
6201 91 00		-- Of wool or fine animal hair	12	0
6201 92 00		-- Of cotton	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6201 93 00		-- Of man-made fibres	12	0
6201 99 00		-- Of other textile materials	12	0
6202		Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204		
		- Overcoats, raincoats, car coats, capes, cloaks and similar articles		
6202 11 00		-- Of wool or fine animal hair	12	0
6202 12		-- Of cotton		
6202 12 10		--- Of a weight, per garment, not exceeding 1 kg	12	0
6202 12 90		--- Of a weight, per garment, exceeding 1 kg	12	0
6202 13		-- Of man-made fibres		
6202 13 10		--- Of a weight, per garment, not exceeding 1 kg	12	0
6202 13 90		--- Of a weight, per garment, exceeding 1 kg	12	0
6202 19 00		-- Of other textile materials	12	0
		- Other		
6202 91 00		-- Of wool or fine animal hair	12	0
6202 92 00		-- Of cotton	12	0
6202 93 00		-- Of man-made fibres	12	0
6202 99 00		-- Of other textile materials	12	0
6203		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
		- Suits		
6203 11 00		-- Of wool or fine animal hair	12	0
6203 12 00		-- Of synthetic fibres	12	0
6203 19		-- Of other textile materials		
6203 19 10		--- Of cotton	12	0
6203 19 30		--- Of artificial fibres	12	0
6203 19 90		--- Other	12	0
		- Ensembles		
6203 22		-- Of cotton		
6203 22 10		--- Industrial and occupational	12	0
6203 22 80		--- Other	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6203 23		-- Of synthetic fibres		
6203 23 10		--- Industrial and occupational	12	0
6203 23 80		--- Other	12	0
6203 29		-- Of other textile materials		
		--- Of artificial fibres		
6203 29 11		---- Industrial and occupational	12	0
6203 29 18		---- Other	12	0
6203 29 30		--- Of wool or fine animal hair	12	0
6203 29 90		--- Other	12	0
		- Jackets and blazers		
6203 31 00		-- Of wool or fine animal hair	12	0
6203 32		-- Of cotton		
6203 32 10		--- Industrial and occupational	12	0
6203 32 90		--- Other	12	0
6203 33		-- Of synthetic fibres		
6203 33 10		--- Industrial and occupational	12	0
6203 33 90		--- Other	12	0
6203 39		-- Of other textile materials		
		--- Of artificial fibres		
6203 39 11		---- Industrial and occupational	12	0
6203 39 19		---- Other	12	0
6203 39 90		--- Other	12	0
		- Trousers, bib and brace overalls, breeches and shorts		
6203 41		-- Of wool or fine animal hair		
6203 41 10		--- Trousers and breeches	12	0
6203 41 30		--- Bib and brace overalls	12	0
6203 41 90		--- Other	12	0
6203 42		-- Of cotton		
		--- Trousers and breeches		
6203 42 11		---- Industrial and occupational	12	0
		---- Other		
6203 42 31		----- Of denim	12	0
6203 42 33		----- Of cut corduroy	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6203 42 35		----- Other	12	0
		--- Bib and brace overalls		
6203 42 51		---- Industrial and occupational	12	0
6203 42 59		---- Other	12	0
6203 42 90		--- Other	12	0
6203 43		-- Of synthetic fibres		
		--- Trousers and breeches		
6203 43 11		---- Industrial and occupational	12	0
6203 43 19		---- Other	12	0
		--- Bib and brace overalls		
6203 43 31		---- Industrial and occupational	12	0
6203 43 39		---- Other	12	0
6203 43 90		--- Other	12	0
6203 49		-- Of other textile materials		
		--- Of artificial fibres		
		---- Trousers and breeches		
6203 49 11		----- Industrial and occupational	12	0
6203 49 19		----- Other	12	0
		---- Bib and brace overalls		
6203 49 31		----- Industrial and occupational	12	0
6203 49 39		----- Other	12	0
6203 49 50		---- Other	12	0
6203 49 90		--- Other	12	0
6204		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
		- Suits		
6204 11 00		-- Of wool or fine animal hair	12	0
6204 12 00		-- Of cotton	12	0
6204 13 00		-- Of synthetic fibres	12	0
6204 19		-- Of other textile materials		
6204 19 10		--- Of artificial fibres	12	0
6204 19 90		--- Other	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Ensembles		
6204 21 00		-- Of wool or fine animal hair	12	0
6204 22		-- Of cotton		
6204 22 10		--- Industrial and occupational	12	0
6204 22 80		--- Other	12	0
6204 23		-- Of synthetic fibres		
6204 23 10		--- Industrial and occupational	12	0
6204 23 80		--- Other	12	0
6204 29		-- Of other textile materials		
		--- Of artificial fibres		
6204 29 11		---- Industrial and occupational	12	0
6204 29 18		---- Other	12	0
6204 29 90		--- Other	12	0
		- Jackets and blazers		
6204 31 00		-- Of wool or fine animal hair	12	0
6204 32		-- Of cotton		
6204 32 10		--- Industrial and occupational	12	0
6204 32 90		--- Other	12	0
6204 33		-- Of synthetic fibres		
6204 33 10		--- Industrial and occupational	12	0
6204 33 90		--- Other	12	0
6204 39		-- Of other textile materials		
		--- Of artificial fibres		
6204 39 11		---- Industrial and occupational	12	0
6204 39 19		---- Other	12	0
6204 39 90		--- Other	12	0
		- Dresses		
6204 41 00		-- Of wool or fine animal hair	12	0
6204 42 00		-- Of cotton	12	0
6204 43 00		-- Of synthetic fibres	12	0
6204 44 00		-- Of artificial fibres	12	0
6204 49 00		-- Of other textile materials	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Skirts and divided skirts		
6204 51 00		-- Of wool or fine animal hair	12	0
6204 52 00		-- Of cotton	12	0
6204 53 00		-- Of synthetic fibres	12	0
6204 59		-- Of other textile materials		
6204 59 10		--- Of artificial fibres	12	0
6204 59 90		--- Other	12	0
		- Trousers, bib and brace overalls, breeches and shorts		
6204 61		-- Of wool or fine animal hair		
6204 61 10		--- Trousers and breeches	12	0
6204 61 85		--- Other	12	0
6204 62		-- Of cotton		
		--- Trousers and breeches		
6204 62 11		---- Industrial and occupational	12	0
		---- Other		
6204 62 31		----- Of denim	12	0
6204 62 33		----- Of cut corduroy	12	0
6204 62 39		----- Other	12	0
		--- Bib and brace overalls		
6204 62 51		---- Industrial and occupational	12	0
6204 62 59		---- Other	12	0
6204 62 90		--- Other	12	0
6204 63		-- Of synthetic fibres		
		--- Trousers and breeches		
6204 63 11		---- Industrial and occupational	12	0
6204 63 18		---- Other	12	0
		--- Bib and brace overalls		
6204 63 31		---- Industrial and occupational	12	0
6204 63 39		---- Other	12	0
6204 63 90		--- Other	12	0
6204 69		-- Of other textile materials		
		--- Of artificial fibres		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		----- Trousers and breeches		
6204 69 11		----- Industrial and occupational	12	0
6204 69 18		----- Other	12	0
		----- Bib and brace overalls		
6204 69 31		----- Industrial and occupational	12	0
6204 69 39		----- Other	12	0
6204 69 50		----- Other	12	0
6204 69 90		--- Other	12	0
6205		Men's or boys' shirts		
6205 20 00		- Of cotton	12	0
6205 30 00		- Of man-made fibres	12	0
6205 90		- Of other textile materials		
6205 90 10		-- Of flax or ramie	12	0
6205 90 80		-- Other	12	0
6206		Women's or girls' blouses, shirts and shirt-blouses		
6206 10 00		- Of silk or silk waste	12	0
6206 20 00		- Of wool or fine animal hair	12	0
6206 30 00		- Of cotton	12	0
6206 40 00		- Of man-made fibres	12	0
6206 90		- Of other textile materials		
6206 90 10		-- Of flax or ramie	12	0
6206 90 90		-- Other	12	0
6207		Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles		
		- Underpants and briefs		
6207 11 00		-- Of cotton	12	0
6207 19 00		-- Of other textile materials	12	0
		- Nightshirts and pyjamas		
6207 21 00		-- Of cotton	12	0
6207 22 00		-- Of man-made fibres	12	0
6207 29 00		-- Of other textile materials	12	0
		- Other		
6207 91 00		-- Of cotton	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6207 99		-- Of other textile materials		
6207 99 10		--- Of man-made fibres	12	0
6207 99 90		--- Other	12	0
6208		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles		
		- Slips and petticoats		
6208 11 00		-- Of man-made fibres	12	0
6208 19 00		-- Of other textile materials	12	0
		- Nightdresses and pyjamas		
6208 21 00		-- Of cotton	12	0
6208 22 00		-- Of man-made fibres	12	0
6208 29 00		-- Of other textile materials	12	0
		- Other		
6208 91 00		-- Of cotton	12	0
6208 92 00		-- Of man-made fibres	12	0
6208 99 00		-- Of other textile materials	12	0
6209		Babies' garments and clothing accessories		
6209 20 00		- Of cotton	10,5	0
6209 30 00		- Of synthetic fibres	10,5	0
6209 90		- Of other textile materials		
6209 90 10		-- Of wool or fine animal hair	10,5	0
6209 90 90		-- Other	10,5	0
6210		Garments, made-up of fabrics of heading 5602, 5603, 5903, 5906 or 5907		
6210 10		- Of fabrics of heading 5602 or 5603		
6210 10 10		-- Of fabrics of heading 5602	12	0
6210 10 90		-- Of fabrics of heading 5603	12	0
6210 20 00		- Other garments, of the type described in subheadings 6201 11 to 6201 19	12	0
6210 30 00		- Other garments, of the type described in subheadings 6202 11 to 6202 19	12	0
6210 40 00		- Other men's or boys' garments	12	0
6210 50 00		- Other women's or girls' garments	12	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6211		Tracksuits, ski suits and swimwear; other garments		
		– Swimwear		
6211 11 00		-- Men's or boys'	12	0
6211 12 00		-- Women's or girls'	12	0
6211 20 00		– Ski suits	12	0
		– Other garments, men's or boys'		
6211 32		-- Of cotton		
6211 32 10		--- Industrial and occupational clothing	12	0
		--- Tracksuits with lining		
6211 32 31		---- With an outer shell of a single identical fabric	12	0
		---- Other		
6211 32 41		----- Upper parts	12	0
6211 32 42		----- Lower parts	12	0
6211 32 90		--- Other	12	0
6211 33		-- Of man-made fibres		
6211 33 10		--- Industrial and occupational clothing	12	0
		--- Tracksuits with lining		
6211 33 31		---- With an outer shell of a single identical fabric	12	0
		---- Other		
6211 33 41		----- Upper parts	12	0
6211 33 42		----- Lower parts	12	0
6211 33 90		--- Other	12	0
6211 39 00		-- Of other textile materials	12	0
		– Other garments, women's or girls'		
6211 41 00		-- Of wool or fine animal hair	12	0
6211 42		-- Of cotton		
6211 42 10		--- Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	0
		--- Tracksuits with lining		
6211 42 31		---- With an outer shell of a single identical fabric	12	0
		---- Other		
6211 42 41		----- Upper parts	12	0
6211 42 42		----- Lower parts	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6211 42 90		--- Other	12	0
6211 43		-- Of man-made fibres		
6211 43 10		--- Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	0
		--- Tracksuits with lining		
6211 43 31		---- With an outer shell of a single identical fabric	12	0
		---- Other		
6211 43 41		----- Upper parts	12	0
6211 43 42		----- Lower parts	12	0
6211 43 90		--- Other	12	0
6211 49 00		-- Of other textile materials	12	0
6212		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted		
6212 10		- Brassières		
6212 10 10		-- In a set made up for retail sale containing a brassière and a briefs	6,5	0
6212 10 90		-- Other	6,5	0
6212 20 00		- Girdles and panty girdles	6,5	0
6212 30 00		- Corselettes	6,5	0
6212 90 00		- Other	6,5	0
6213		Handkerchiefs		
6213 20 00		- Of cotton	10	0
6213 90 00		- Of other textile materials	10	0
6214		Shawls, scarves, mufflers, mantillas, veils and the like		
6214 10 00		- Of silk or silk waste	8	0
6214 20 00		- Of wool or fine animal hair	8	0
6214 30 00		- Of synthetic fibres	8	0
6214 40 00		- Of artificial fibres	8	0
6214 90 00		- Of other textile materials	8	0
6215		Ties, bow ties and cravats		
6215 10 00		- Of silk or silk waste	6,3	0
6215 20 00		- Of man-made fibres	6,3	0
6215 90 00		- Of other textile materials	6,3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6216 00 00		Gloves, mittens and mitts	7,6	0
6217		Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212		
6217 10 00		– Accessories	6,3	0
6217 90 00		– Parts	12	0
63		CHAPTER 63 — OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
		I. OTHER MADE-UP TEXTILE ARTICLES		
6301		Blankets and travelling rugs		
6301 10 00		– Electric blankets	6,9	0
6301 20		– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair		
6301 20 10		-- Knitted or crocheted	12	0
6301 20 90		-- Other	12	0
6301 30		– Blankets (other than electric blankets) and travelling rugs, of cotton		
6301 30 10		-- Knitted or crocheted	12	0
6301 30 90		-- Other	7,5	0
6301 40		– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		
6301 40 10		-- Knitted or crocheted	12	0
6301 40 90		-- Other	12	0
6301 90		– Other blankets and travelling rugs		
6301 90 10		-- Knitted or crocheted	12	0
6301 90 90		-- Other	12	0
6302		Bedlinen, table linen, toilet linen and kitchen linen		
6302 10 00		– Bed linen, knitted or crocheted	12	0
		– Other bedlinen, printed		
6302 21 00		-- Of cotton	12	0
6302 22		-- Of man-made fibres		
6302 22 10		--- Nonwovens	6,9	0
6302 22 90		--- Other	12	0
6302 29		-- Of other textile materials		
6302 29 10		--- Of flax or ramie	12	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6302 29 90		--- Of other textile materials	12	0
		- Other bedlinen		
6302 31 00		-- Of cotton	12	0
6302 32		-- Of man-made fibres		
6302 32 10		--- Nonwovens	6,9	0
6302 32 90		--- Other	12	0
6302 39		-- Of other textile materials		
6302 39 20		--- Of flax or ramie	12	0
6302 39 90		--- Of other textile materials	12	0
6302 40 00		- Table linen, knitted or crocheted	12	0
		- Other table linen		
6302 51 00		-- Of cotton	12	0
6302 53		-- Of man-made fibres		
6302 53 10		--- Nonwovens	6,9	0
6302 53 90		--- Other	12	0
6302 59		-- Of other textile materials		
6302 59 10		--- Of flax	12	0
6302 59 90		--- Other	12	0
6302 60 00		- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12	0
		- Other		
6302 91 00		-- Of cotton	12	0
6302 93		-- Of man-made fibres		
6302 93 10		--- Nonwovens	6,9	0
6302 93 90		--- Other	12	0
6302 99		-- Of other textile materials		
6302 99 10		--- Of flax	12	0
6302 99 90		--- Other	12	0
6303		Curtains (including drapes) and interior blinds; curtain or bed valances		
		- Knitted or crocheted		
6303 12 00		-- Of synthetic fibres	12	0
6303 19 00		-- Of other textile materials	12	0
		- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
6303 91 00		-- Of cotton	12	0
6303 92		-- Of synthetic fibres		
6303 92 10		--- Nonwovens	6,9	0
6303 92 90		--- Other	12	0
6303 99		-- Of other textile materials		
6303 99 10		--- Nonwovens	6,9	0
6303 99 90		--- Other	12	0
6304		Other furnishing articles, excluding those of heading 9404		
		- Bedspreads		
6304 11 00		-- Knitted or crocheted	12	0
6304 19		-- Other		
6304 19 10		--- Of cotton	12	0
6304 19 30		--- Of flax or ramie	12	0
6304 19 90		--- Of other textile materials	12	0
		- Other		
6304 91 00		-- Knitted or crocheted	12	0
6304 92 00		-- Not knitted or crocheted, of cotton	12	0
6304 93 00		-- Not knitted or crocheted, of synthetic fibres	12	0
6304 99 00		-- Not knitted or crocheted, of other textile materials	12	0
6305		Sacks and bags, of a kind used for the packing of goods		
6305 10		- Of jute or of other textile bast fibres of heading 5303		
6305 10 10		-- Used	2	0
6305 10 90		-- Other	4	0
6305 20 00		- Of cotton	7,2	0
		- Of man-made textile materials		
6305 32		-- Flexible intermediate bulk containers		
		--- Of polyethylene or polypropylene strip or the like		
6305 32 11		---- Knitted or crocheted	12	0
		---- Other		
6305 32 81		----- Of fabric weighing 120 g/m ² or less	7,2	0
6305 32 89		----- Of fabric weighing more than 120 g/m ²	7,2	0
6305 32 90		--- Other	7,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6305 33		-- Other, of polyethylene or polypropylene strip or the like		
6305 33 10		--- Knitted or crocheted	12	0
		--- Other		
6305 33 91		---- Of fabric weighing 120 g/m ² or less	7,2	0
6305 33 99		---- Of fabric weighing more than 120 g/m ²	7,2	0
6305 39 00		-- Other	7,2	0
6305 90 00		- Of other textile materials	6,2	0
6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods		
		- Tarpaulins, awnings and sunblinds		
6306 12 00		-- Of synthetic fibres	12	0
6306 19 00		-- Of other textile materials	12	0
		- Tents		
6306 22 00		-- Of synthetic fibres	12	0
6306 29 00		-- Of other textile materials	12	0
6306 30 00		- Sails	12	0
6306 40 00		- Pneumatic mattresses	12	0
		- Other		
6306 91 00		-- Of cotton	12	0
6306 99 00		-- Of other textile materials	12	0
6307		Other made-up articles, including dress patterns		
6307 10		- Floorcloths, dishcloths, dusters and similar cleaning cloths		
6307 10 10		-- Knitted or crocheted	12	0
6307 10 30		-- Nonwovens	6,9	0
6307 10 90		-- Other	7,7	0
6307 20 00		- Lifejackets and lifebelts	6,3	0
6307 90		- Other		
6307 90 10		-- Knitted or crocheted	12	0
		-- Other		
6307 90 91		--- Of felt	6,3	0
6307 90 99		--- Other	6,3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		II. SETS		
6308 00 00		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	12	0
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00		Worn clothing and other worn articles	5,3	0
6310		Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials		
6310 10		– Sorted		
6310 10 10		-- Of wool or fine or coarse animal hair	Free	0
6310 10 30		-- Of flax or cotton	Free	0
6310 10 90		-- Of other textile materials	Free	0
6310 90 00		– Other	Free	0
XII		SECTION XII — FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
64		CHAPTER 64 — FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		
6401 10		– Footwear incorporating a protective metal toecap		
6401 10 10		-- With uppers of rubber	17	0
6401 10 90		-- With uppers of plastics	17	0
		– Other footwear		
6401 92		-- Covering the ankle but not covering the knee		
6401 92 10		--- With uppers of rubber	17	0
6401 92 90		--- With uppers of plastics	17	0
6401 99 00		-- Other	17	0
6402		Other footwear with outer soles and uppers of rubber or plastics		
		– Sports footwear		
6402 12		-- Ski-boots, cross-country ski footwear and snowboard boots		
6402 12 10		--- Ski-boots and cross-country ski footwear	17	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6402 12 90		--- Snowboard boots	17	0
6402 19 00		-- Other	16,9	0
6402 20 00		- Footwear with upper straps or thongs assembled to the sole by means of plugs	17	0
		- Other footwear		
6402 91		-- Covering the ankle		
6402 91 10		--- Incorporating a protective metal toecap	17	0
6402 91 90		--- Other	16,9	0
6402 99		-- Other		
6402 99 05		--- Incorporating a protective metal toecap	17	0
		--- Other		
6402 99 10		---- With uppers of rubber	16,8	0
		---- With uppers of plastics		
		----- Footwear with a vamp made of straps or which has one or several pieces cut out		
6402 99 31		----- With sole and heel combined having a height of more than 3 cm	16,8	0
6402 99 39		----- Other	16,8	0
6402 99 50		----- Slippers and other indoor footwear	16,8	0
		----- Other, with insoles of a length		
6402 99 91		----- Of less than 24 cm	16,8	0
		----- Of 24 cm or more		
6402 99 93		----- Footwear which cannot be identified as men's or women's footwear	16,8	0
		----- Other		
6402 99 96		----- For men	16,8	0
6402 99 98		----- For women	16,8	0
6403		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
		- Sports footwear		
6403 12 00		-- Ski-boots, cross-country ski footwear and snowboard boots	8	0
6403 19 00		-- Other	8	0
6403 20 00		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6403 40 00		- Other footwear, incorporating a protective metal toecap	8	0
		- Other footwear with outer soles of leather		
6403 51		-- Covering the ankle		
6403 51 05		--- Made on a base or platform of wood, not having an inner sole	8	0
		--- Other		
		---- Covering the ankle but no part of the calf, with insoles of a length		
6403 51 11		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 51 15		----- For men	8	0
6403 51 19		----- For women	8	0
		---- Other, with insoles of a length		
6403 51 91		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 51 95		----- For men	8	0
6403 51 99		----- For women	8	0
6403 59		-- Other		
6403 59 05		--- Made on a base or platform of wood, not having an inner sole	8	0
		--- Other		
		---- Footwear with a vamp made of straps or which has one or several pieces cut out		
6403 59 11		----- With sole and heel combined having a height of more than 3 cm	5	0
		----- Other, with insoles of a length		
6403 59 31		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 59 35		----- For men	8	0
6403 59 39		----- For women	8	0
6403 59 50		---- Slippers and other indoor footwear	8	0
		---- Other, with insoles of a length		
6403 59 91		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 59 95		----- For men	8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6403 59 99		----- For women	8	0
		- Other footwear		
6403 91		-- Covering the ankle		
6403 91 05		--- Made on a base or platform of wood, not having an inner sole	8	0
		--- Other		
		---- Covering the ankle but no part of the calf, with insoles of a length		
6403 91 11		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 91 13		----- Footwear which cannot be identified as men's or women's footwear	8	0
		----- Other		
6403 91 16		----- For men	8	0
6403 91 18		----- For women	8	0
		---- Other, with insoles of a length		
6403 91 91		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 91 93		----- Footwear which cannot be identified as men's or women's footwear	8	0
		----- Other		
6403 91 96		----- For men	8	0
6403 91 98		----- For women	5	0
6403 99		-- Other		
6403 99 05		--- Made on a base or platform of wood, not having an inner sole	8	0
		--- Other		
		---- Footwear with a vamp made of straps or which has one or several pieces cut out		
6403 99 11		----- With sole and heel combined having a height of more than 3 cm	8	0
		----- Other, with insoles of a length		
6403 99 31		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 99 33		----- Footwear which cannot be identified as men's or women's footwear	8	0
		----- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
6403 99 36		----- For men	8	0
6403 99 38		----- For women	5	0
6403 99 50		---- Slippers and other indoor footwear	8	0
		---- Other, with insoles of a length		
6403 99 91		----- Of less than 24 cm	8	0
		----- Of 24 cm or more		
6403 99 93		----- Footwear which cannot be identified as men's or women's footwear	8	0
		----- Other		
6403 99 96		----- For men	8	0
6403 99 98		----- For women	7	0
6404		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
		- Footwear with outer soles of rubber or plastics		
6404 11 00		-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16,9	0
6404 19		-- Other		
6404 19 10		--- Slippers and other indoor footwear	16,9	0
6404 19 90		--- Other	17	0
6404 20		- Footwear with outer soles of leather or composition leather		
6404 20 10		-- Slippers and other indoor footwear	17	0
6404 20 90		-- Other	17	0
6405		Other footwear		
6405 10 00		- With uppers of leather or composition leather	3,5	0
6405 20		- With uppers of textile materials		
6405 20 10		-- With outer soles of wood or cork	3,5	0
		-- With outer soles of other materials		
6405 20 91		--- Slippers and other indoor footwear	4	0
6405 20 99		--- Other	4	0
6405 90		- Other		
6405 90 10		-- With outer soles of rubber, plastics, leather or composition leather	17	0
6405 90 90		-- With outer soles of other materials	4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof		
6406 10		– Uppers and parts thereof, other than stiffeners		
		-- Of leather		
6406 10 11		--- Uppers	3	0
6406 10 19		--- Parts of uppers	3	0
6406 10 90		-- Of other materials	3	0
6406 20		– Outer soles and heels, of rubber or plastics		
6406 20 10		-- Of rubber	3	0
6406 20 90		-- Of plastics	3	0
		– Other		
6406 91 00		-- Of wood	3	0
6406 99		-- Of other materials		
6406 99 10		--- Gaiters, leggings and similar articles and parts thereof	3	0
6406 99 30		--- Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	3	0
6406 99 50		--- Removable insoles and other removable accessories	3	0
6406 99 60		--- Outer soles of leather or composition leather	3	0
6406 99 80		--- Other	3	0
65		CHAPTER 65 — HEADGEAR AND PARTS THEREOF		
6501 00 00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	2,7	0
6502 00 00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	Free	0
6504 00 00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Free	0
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; hairnets of any material, whether or not lined or trimmed		
6505 10 00		– Hairnets	2,7	0
6505 90		– Other		
6505 90 05		-- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	0
		-- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
6505 90 10		--- Berets, bonnets, skullcaps, fezzes, tarbooshes and the like	2,7	0
6505 90 30		--- Peaked caps	2,7	0
6505 90 80		--- Other	2,7	0
6506		Other headgear, whether or not lined or trimmed		
6506 10		- Safety headgear		
6506 10 10		-- Of plastics	2,7	0
6506 10 80		-- Of other materials	2,7	0
		- Other		
6506 91 00		-- Of rubber or of plastics	2,7	0
6506 99		-- Of other materials		
6506 99 10		--- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	0
6506 99 90		--- Other	2,7	0
6507 00 00		Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7	0
66		CHAPTER 66 — UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
6601 10 00		- Garden or similar umbrellas	4,7	0
		- Other		
6601 91 00		-- Having a telescopic shaft	4,7	0
6601 99		-- Other		
		--- With a cover of woven textile materials		
6601 99 11		---- Of man-made fibres	4,7	0
6601 99 19		---- Of other textile materials	4,7	0
6601 99 90		--- Other	4,7	0
6602 00 00		Walking sticks, seat-sticks, whips, riding-crops and the like	2,7	0
6603		Parts, trimmings and accessories of articles of heading 6601 or 6602		
6603 20 00		- Umbrella frames, including frames mounted on shafts (sticks)	5,2	0
6603 90		- Other		
6603 90 10		-- Handles and knobs	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6603 90 90		-- Other	5	0
67		CHAPTER 67 — PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
6701 00 00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	2,7	0
6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		
6702 10 00		- Of plastics	4,7	0
6702 90 00		- Of other materials	4,7	0
6703 00 00		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	1,7	0
6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		
		- Of synthetic textile materials		
6704 11 00		-- Complete wigs	2,2	0
6704 19 00		-- Other	2,2	0
6704 20 00		- Of human hair	2,2	0
6704 90 00		- Of other materials	2,2	0
XIII		SECTION XIII — ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
68		CHAPTER 68 — ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
6801 00 00		Setts, curbstones and flagstones, of natural stone (except slate)	Free	0
6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)		
6802 10 00		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Free	0
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface		
6802 21 00		-- Marble, travertine and alabaster	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6802 23 00		-- Granite	1,7	0
6802 29 00		-- Other stone	1,7	0
		- Other		
6802 91		-- Marble, travertine and alabaster		
6802 91 10		--- Polished alabaster, decorated or otherwise worked, but not carved	1,7	0
6802 91 90		--- Other	1,7	0
6802 92		-- Other calcareous stone		
6802 92 10		--- Polished, decorated or otherwise worked, but not carved	1,7	0
6802 92 90		--- Other	1,7	0
6802 93		-- Granite		
6802 93 10		--- Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	0
6802 93 90		--- Other	1,7	0
6802 99		-- Other stone		
6802 99 10		--- Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	0
6802 99 90		--- Other	1,7	0
6803 00		Worked slate and articles of slate or of agglomerated slate		
6803 00 10		- Roofing and wall slates	1,7	0
6803 00 90		- Other	1,7	0
6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials		
6804 10 00		- Millstones and grindstones for milling, grinding or pulping	Free	0
		- Other millstones, grindstones, grinding wheels and the like		
6804 21 00		-- Of agglomerated synthetic or natural diamond	1,7	0
6804 22		-- Of other agglomerated abrasives or of ceramics		
		--- Of artificial abrasives, with binder		
		---- Of synthetic or artificial resin		
6804 22 12		----- Not reinforced	Free	0
6804 22 18		----- Reinforced	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6804 22 30		---- Of ceramics or silicates	Free	0
6804 22 50		---- Of other materials	Free	0
6804 22 90		--- Other	Free	0
6804 23 00		-- Of natural stone	Free	0
6804 30 00		- Hand sharpening or polishing stones	Free	0
6805		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made-up		
6805 10 00		- On a base of woven textile fabric only	1,7	0
6805 20 00		- On a base of paper or paperboard only	1,7	0
6805 30		- On a base of other materials		
6805 30 10		-- On a base of woven textile fabric combined with paper or paperboard	1,7	0
6805 30 20		-- On a base of vulcanised fibre	1,7	0
6805 30 80		-- Other	1,7	0
6806		Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69		
6806 10 00		- Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	0
6806 20		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		
6806 20 10		-- Expanded clays	Free	0
6806 20 90		-- Other	Free	0
6806 90 00		- Other	Free	0
6807		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		
6807 10		- In rolls		
6807 10 10		-- Roofing and facing products	Free	0
6807 10 90		-- Other	Free	0
6807 90 00		- Other	Free	0
6808 00 00		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6809		Articles of plaster or of compositions based on plaster		
		- Boards, sheets, panels, tiles and similar articles, not ornamented		
6809 11 00		-- Faced or reinforced with paper or paperboard only	1,7	0
6809 19 00		-- Other	1,7	0
6809 90 00		- Other articles	1,7	0
6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced		
		- Tiles, flagstones, bricks and similar articles		
6810 11		-- Building blocks and bricks		
6810 11 10		--- Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1,7	0
6810 11 90		--- Other	1,7	0
6810 19		-- Other		
6810 19 10		--- Roofing tiles	1,7	0
		--- Other tiles and paving		
6810 19 31		---- Of concrete	1,7	0
6810 19 39		---- Other	1,7	0
6810 19 90		--- Other	1,7	0
		- Other articles		
6810 91		-- Prefabricated structural components for building or civil engineering		
6810 91 10		--- Floor components	1,7	0
6810 91 90		--- Other	1,7	0
6810 99 00		-- Other	1,7	0
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like		
6811 40 00		- Containing asbestos	1,7	0
		- Not containing asbestos		
6811 81 00		-- Corrugated sheets	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6811 82		-- Other sheets, panels, tiles and similar articles		
6811 82 10		--- Sheets for roofing or walls, not exceeding 40 × 60 cm	1,7	0
6811 82 90		--- Other	1,7	0
6811 83 00		-- Tubes, pipes and tube or pipe fittings	1,7	0
6811 89 00		-- Other articles	1,7	0
6812		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813		
6812 80		- Of crocidolite		
6812 80 10		-- Fabricated fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1,7	0
6812 80 90		-- Other	3,7	0
		- Other		
6812 91 00		-- Clothing, clothing accessories, footwear and headgear	3,7	0
6812 92 00		-- Paper, millboard and felt	3,7	0
6812 93 00		-- Compressed asbestos fibre jointing, in sheets or rolls	3,7	0
6812 99		-- Other		
6812 99 10		--- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1,7	0
6812 99 90		--- Other	3,7	0
6813		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		
6813 20 00		- Containing asbestos	2,7	0
		- Not containing asbestos		
6813 81 00		-- Brake linings and pads	2,7	0
6813 89 00		-- Other	2,7	0
6814		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
6814 10 00		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6814 90 00		- Other	1,7	0
6815		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
6815 10		- Non-electrical articles of graphite or other carbon		
6815 10 10		-- Carbon fibres and articles of carbon fibres	Free	0
6815 10 90		-- Other	Free	0
6815 20 00		- Articles of peat	Free	0
		- Other articles		
6815 91 00		-- Containing magnesite, dolomite or chromite	Free	0
6815 99		-- Other		
6815 99 10		--- Of refractory materials, chemically bonded	Free	0
6815 99 90		--- Other	Free	0
69		CHAPTER 69 — CERAMIC PRODUCTS		
		I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901 00 00		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	2	0
6902		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths		
6902 10 00		- Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	2	0
6902 20		- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products		
6902 20 10		-- Containing, by weight, 93 % or more of silica (SiO ₂)	2	0
		-- Other		
6902 20 91		--- Containing, by weight, more than 7 % but less than 45 % of alumina (Al ₂ O ₃)	2	0
6902 20 99		--- Other	2	0
6902 90 00		- Other	2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6903		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths		
6903 10 00		- Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products	5	0
6903 20		- Containing, by weight, more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)		
6903 20 10		-- Containing, by weight, less than 45 % of alumina (Al ₂ O ₃)	5	0
6903 20 90		-- Containing, by weight, 45 % or more of alumina (Al ₂ O ₃)	5	0
6903 90		- Other		
6903 90 10		-- Containing, by weight, more than 25 % but not more than 50 % of graphite or other carbon or of a mixture of these products	5	0
6903 90 90		-- Other	5	0
		II. OTHER CERAMIC PRODUCTS		
6904		Ceramic building bricks, flooring blocks, support or filler tiles and the like		
6904 10 00		- Building bricks	2	0
6904 90 00		- Other	2	0
6905		Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		
6905 10 00		- Roofing tiles	Free	0
6905 90 00		- Other	Free	0
6906 00 00		Ceramic pipes, conduits, guttering and pipe fittings	Free	0
6907		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing		
6907 10 00		- 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	5	0
6907 90		- Other		
6907 90 10		-- Double tiles of the "Spaltplatten" type	5	0
		-- Other		
6907 90 91		--- Stoneware	5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
6907 90 93		--- Earthenware or fine pottery	5	0
6907 90 99		--- Other	5	0
6908		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing		
6908 10		- 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		
6908 10 10		-- Of common pottery	7	0
6908 10 90		-- Other	7	0
6908 90		- Other		
		-- Of common pottery		
6908 90 11		--- Double tiles of the "Spaltplatten" type	6	0
		--- Other, of a maximum thickness		
6908 90 21		---- Not exceeding 15 mm	5	0
6908 90 29		---- Exceeding 15 mm	5	0
		-- Other		
6908 90 31		--- Double tiles of the "Spaltplatten" type	5	0
		--- Other		
6908 90 51		---- With a face of not more than 90 cm ²	7	0
		---- Other		
6908 90 91		----- Stoneware	5	0
6908 90 93		----- Earthenware or fine pottery	5	0
6908 90 99		----- Other	5	0
6909		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods		
		- Ceramic wares for laboratory, chemical or other technical uses		
6909 11 00		-- Of porcelain or china	5	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
6909 12 00		-- Articles having a hardness equivalent to 9 or more on the Mohs scale	5	0
6909 19 00		-- Other	5	0
6909 90 00		- Other	5	0
6910		Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		
6910 10 00		- Of porcelain or china	7	0
6910 90 00		- Other	7	0
6911		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911 10 00		- Tableware and kitchenware	12	0
6911 90 00		- Other	12	0
6912 00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
6912 00 10		- Of common pottery	5	0
6912 00 30		- Stoneware	5,5	0
6912 00 50		- Earthenware or fine pottery	9	0
6912 00 90		- Other	7	0
6913		Statuettes and other ornamental ceramic articles		
6913 10 00		- Of porcelain or china	6	0
6913 90		- Other		
6913 90 10		-- Of common pottery	3,5	0
		-- Other		
6913 90 91		--- Stoneware	6	0
6913 90 93		--- Earthenware or fine pottery	6	0
6913 90 99		--- Other	6	0
6914		Other ceramic articles		
6914 10 00		- Of porcelain or china	5	0
6914 90		- Other		
6914 90 10		-- Of common pottery	3	0
6914 90 90		-- Other	3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
70		CHAPTER 70 — GLASS AND GLASSWARE		
7001 00		Cullet and other waste and scrap of glass; glass in the mass		
7001 00 10		– Cullet and other waste and scrap of glass	Free	0
		– Glass in the mass		
7001 00 91		-- Optical glass	3	0
7001 00 99		-- Other	Free	0
7002		Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked		
7002 10 00		– Balls	3	0
7002 20		– Rods		
7002 20 10		-- Of optical glass	3	0
7002 20 90		-- Other	3	0
		– Tubes		
7002 31 00		-- Of fused quartz or other fused silica	3	0
7002 32 00		-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	0
7002 39 00		-- Other	3	0
7003		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
		– Non-wired sheets		
7003 12		-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
7003 12 10		--- Of optical glass	3	0
		--- Other		
7003 12 91		---- Having a non-reflecting layer	3	0
7003 12 99		---- Other	3,8 MIN 0,6 EUR/100 kg/br	0
7003 19		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7003 19 10		--- Of optical glass	3	0
7003 19 90		--- Other	3,8 MIN 0,6 EUR/100 kg/br	0
7003 20 00		- Wired sheets	3,8 MIN 0,4 EUR/100 kg/br	0
7003 30 00		- Profiles	3	0
7004		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7004 20		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
7004 20 10		-- Optical glass	3	0
		-- Other		
7004 20 91		--- Having a non-reflecting layer	3	0
7004 20 99		--- Other	4,4 MIN 0,4 EUR/100 kg/br	0
7004 90		- Other glass		
7004 90 10		-- Optical glass	3	0
7004 90 70		-- Horticultural sheet glass	4,4 MIN 0,4 EUR/100 kg/br	0
		-- Other, of a thickness		
7004 90 92		--- Not exceeding 2,5 mm	4,4 MIN 0,4 EUR/100 kg/br	0
7004 90 98		--- Exceeding 2,5 mm	4,4 MIN 0,4 EUR/100 kg/br	0
7005		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7005 10		- Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
7005 10 05		-- Having a non-reflecting layer	3	0
		-- Other, of a thickness		
7005 10 25		--- Not exceeding 3,5 mm	2	0
7005 10 30		--- Exceeding 3,5 mm but not exceeding 4,5 mm	2	0
7005 10 80		--- Exceeding 4,5 mm	2	0
		- Other non-wired glass		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7005 21		-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
7005 21 25		--- Of a thickness not exceeding 3,5 mm	2	0
7005 21 30		--- Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	0
7005 21 80		--- Of a thickness exceeding 4,5 mm	2	0
7005 29		-- Other		
7005 29 25		--- Of a thickness not exceeding 3,5 mm	2	0
7005 29 35		--- Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	0
7005 29 80		--- Of a thickness exceeding 4,5 mm	2	0
7005 30 00		- Wired glass	2	0
7006 00		Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
7006 00 10		- Optical glass	3	0
7006 00 90		- Other	3	0
7007		Safety glass, consisting of toughened (tempered) or laminated glass		
		- Toughened (tempered) safety glass		
7007 11		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
7007 11 10		--- Of size and shape suitable for incorporation in motor vehicles	3	0
7007 11 90		--- Other	3	0
7007 19		-- Other		
7007 19 10		--- Enamelled	3	0
7007 19 20		--- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	0
7007 19 80		--- Other	3	0
		- Laminated safety glass		
7007 21		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
7007 21 20		--- Of size and shape suitable for incorporation in motor vehicles	3	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7007 21 80		--- Other	3	0
7007 29 00		-- Other	3	0
7008 00		Multiple-walled insulating units of glass		
7008 00 20		- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	0
		- Other		
7008 00 81		-- Consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum	3	0
7008 00 89		-- Other	3	0
7009		Glass mirrors, whether or not framed, including rear-view mirrors		
7009 10 00		- Rear-view mirrors for vehicles	4	0
		- Other		
7009 91 00		-- Unframed	4	0
7009 92 00		-- Framed	4	0
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		
7010 10 00		- Ampoules	3	0
7010 20 00		- Stoppers, lids and other closures	5	0
7010 90		- Other		
7010 90 10		-- Preserving jars (sterilizing jars)	5	0
		-- Other		
7010 90 21		--- Made from tubing of glass	5	0
		--- Other, of a nominal capacity of		
7010 90 31		---- 2,5 l or more	5	0
		---- Less than 2,5 l		
		----- For beverages and foodstuffs		
		----- Bottles		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		----- Of colourless glass, of a nominal capacity of		
7010 90 41		----- 1 l or more	5	0
7010 90 43		----- More than 0,33 l but less than 1 l	5	0
7010 90 45		----- 0,15 l or more but not more than 0,33 l	5	0
7010 90 47		----- Less than 0,15 l	5	0
		----- Of coloured glass, of a nominal capacity of		
7010 90 51		----- 1 l or more	5	0
7010 90 53		----- More than 0,33 l but less than 1 l	5	0
7010 90 55		----- 0,15 l or more but not more than 0,33 l	5	0
7010 90 57		----- Less than 0,15 l	5	0
		----- Other, of a nominal capacity of		
7010 90 61		----- 0,25 l or more	5	0
7010 90 67		----- Less than 0,25 l	5	0
		----- For pharmaceutical products, of a nominal capacity		
7010 90 71		----- Exceeding 0,055 l	5	0
7010 90 79		----- Not exceeding 0,055 l	5	0
		----- For other products		
7010 90 91		----- Of colourless glass	5	0
7010 90 99		----- Of coloured glass	5	0
7011		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like		
7011 10 00		- For electric lighting	4	0
7011 20 00		- For cathode ray tubes	4	0
7011 90 00		- Other	4	0
7013		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)		
7013 10 00		- Of glass ceramic	11	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Stemware drinking glasses, other than of glass ceramics		
7013 22		-- Of lead crystal		
7013 22 10		--- Gathered by hand	11	0
7013 22 90		--- Gathered mechanically	11	0
7013 28		-- Other		
7013 28 10		--- Gathered by hand	11	0
7013 28 90		--- Gathered mechanically	11	0
		- Other drinking glasses, other than of glass ceramics		
7013 33		-- Of lead crystal		
		--- Gathered by hand		
7013 33 11		---- Cut or otherwise decorated	11	0
7013 33 19		---- Other	11	0
		--- Gathered mechanically		
7013 33 91		---- Cut or otherwise decorated	11	0
7013 33 99		---- Other	11	0
7013 37		-- Other		
7013 37 10		--- Of toughened glass	11	0
		--- Other		
		---- Gathered by hand		
7013 37 51		----- Cut or otherwise decorated	11	0
7013 37 59		----- Other	11	0
		---- Gathered mechanically		
7013 37 91		----- Cut or otherwise decorated	11	0
7013 37 99		----- Other	11	0
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics		
7013 41		-- Of lead crystal		
7013 41 10		--- Gathered by hand	11	0
7013 41 90		--- Gathered mechanically	11	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7013 42 00		-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	11	0
7013 49		-- Other		
7013 49 10		--- Of toughened glass	11	0
		--- Other		
7013 49 91		---- Gathered by hand	11	0
7013 49 99		---- Gathered mechanically	11	0
		- Other glassware		
7013 91		-- Of lead crystal		
7013 91 10		--- Gathered by hand	11	0
7013 91 90		--- Gathered mechanically	11	0
7013 99 00		-- Other	11	0
7014 00 00		Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	3	0
7015		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses		
7015 10 00		- Glasses for corrective spectacles	3	0
7015 90 00		- Other	3	0
7016		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms		
7016 10 00		- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	0
7016 90		- Other		
7016 90 10		-- Leaded lights and the like	3	0
7016 90 80		-- Other	3 MIN 1,2 EUR/100 kg/br	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated		
7017 10 00		- Of fused quartz or other fused silica	3	0
7017 20 00		- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	0
7017 90 00		- Other	3	0
7018		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter		
7018 10		- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		
		-- Glass beads		
7018 10 11		--- Cut and mechanically polished	Free	0
7018 10 19		--- Other	7	0
7018 10 30		-- Imitation pearls	Free	0
		-- Imitation precious or semi-precious stones		
7018 10 51		--- Cut and mechanically polished	Free	0
7018 10 59		--- Other	3	0
7018 10 90		-- Other	3	0
7018 20 00		- Glass microspheres not exceeding 1 mm in diameter	3	0
7018 90		- Other		
7018 90 10		-- Glass eyes; articles of glass smallware	3	0
7018 90 90		-- Other	6	0
7019		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)		
		- Slivers, rovings, yarn and chopped strands		
7019 11 00		-- Chopped strands, of a length of not more than 50 mm	7	0
7019 12 00		-- Rovings	7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7019 19		-- Other		
7019 19 10		--- Of filaments	7	0
7019 19 90		--- Of staple fibres	7	0
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products		
7019 31 00		-- Mats	7	0
7019 32 00		-- Thin sheets (voiles)	5	0
7019 39 00		-- Other	5	0
7019 40 00		- Woven fabrics of rovings	7	0
		- Other woven fabrics		
7019 51 00		-- Of a width not exceeding 30 cm	7	0
7019 52 00		-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	7	0
7019 59 00		-- Other	7	0
7019 90		- Other		
7019 90 10		-- Non-textile fibres in bulk or flocks	7	0
7019 90 30		-- Pads and casings for insulating tubes and pipes	7	0
		-- Other		
7019 90 91		--- Of textile fibres	7	0
7019 90 99		--- Other	7	0
7020 00		Other articles of glass		
7020 00 05		- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	Free	0
		- Glass inners for vacuum flasks or for other vacuum vessels		
7020 00 07		-- Unfinished	3	0
7020 00 08		-- Finished	6	0
		- Other		
7020 00 10		-- Of fused quartz or other fused silica	3	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7020 00 30		-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3	0
7020 00 80		-- Other	3	0
XIV		SECTION XIV — NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
71		CHAPTER 71 — NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
		I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
7101 10 00		– Natural pearls	Free	0
		– Cultured pearls		
7101 21 00		-- Unworked	Free	0
7101 22 00		-- Worked	Free	0
7102		Diamonds, whether or not worked, but not mounted or set		
7102 10 00		– Unsorted	Free	0
		– Industrial		
7102 21 00		-- Unworked or simply sawn, cleaved or bruted	Free	0
7102 29 00		-- Other	Free	0
		– Non-industrial		
7102 31 00		-- Unworked or simply sawn, cleaved or bruted	Free	0
7102 39 00		-- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7103		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport		
7103 10 00		– Unworked or simply sawn or roughly shaped	Free	0
		– Otherwise worked		
7103 91 00		-- Rubies, sapphires and emeralds	Free	0
7103 99 00		-- Other	Free	0
7104		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		
7104 10 00		– Piezoelectric quartz	Free	0
7104 20 00		– Other, unworked or simply sawn or roughly shaped	Free	0
7104 90 00		– Other	Free	0
7105		Dust and powder of natural or synthetic precious or semi-precious stones		
7105 10 00		– Of diamonds	Free	0
7105 90 00		– Other	Free	0
		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7106 10 00		– Powder	Free	0
		– Other		
7106 91		-- Unwrought		
7106 91 10		--- Of a fineness of not less than 999 parts per 1 000	Free	0
7106 91 90		--- Of a fineness of less than 999 parts per 1 000	Free	0
7106 92		-- Semi-manufactured		
7106 92 20		--- Of a fineness of not less than 750 parts per 1 000	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7106 92 80		--- Of a fineness of less than 750 parts per 1 000	Free	0
7107 00 00		Base metals clad with silver, not further worked than semi-manufactured	Free	0
7108		Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form		
		- Non-monetary		
7108 11 00		-- Powder	Free	0
7108 12 00		-- Other unwrought forms	Free	0
7108 13		-- Other semi-manufactured forms		
7108 13 10		--- Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	Free	0
7108 13 80		--- Other	Free	0
7108 20 00		- Monetary	Free	0
7109 00 00		Base metals or silver, clad with gold, not further worked than semi-manufactured	Free	0
7110		Platinum, unwrought or in semi-manufactured forms, or in powder form		
		- Platinum		
7110 11 00		-- Unwrought or in powder form	Free	0
7110 19		-- Other		
7110 19 10		--- Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	Free	0
7110 19 80		--- Other	Free	0
		- Palladium		
7110 21 00		-- Unwrought or in powder form	Free	0
7110 29 00		-- Other	Free	0
		- Rhodium		
7110 31 00		-- Unwrought or in powder form	Free	0
7110 39 00		-- Other	Free	0
		- Iridium, osmium and ruthenium		
7110 41 00		-- Unwrought or in powder form	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7110 49 00		-- Other	Free	0
7111 00 00		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free	0
7112		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal		
7112 30 00		- Ash containing precious metal or precious-metal compounds	Free	0
		- Other		
7112 91 00		-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	0
7112 92 00		-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	0
7112 99 00		-- Other	Free	0
		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal		
		- Of precious metal whether or not plated or clad with precious metal		
7113 11 00		-- Of silver, whether or not plated or clad with other precious metal	2,5	0
7113 19 00		-- Of other precious metal, whether or not plated or clad with precious metal	2,5	0
7113 20 00		- Of base metal clad with precious metal	4	0
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
		- Of precious metal whether or not plated or clad with precious metal		
7114 11 00		-- Of silver, whether or not plated or clad with other precious metal	2	0
7114 19 00		-- Of other precious metal, whether or not plated or clad with precious metal	2	0
7114 20 00		- Of base metal clad with precious metal	2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7115		Other articles of precious metal or of metal clad with precious metal		
7115 10 00		- Catalysts in the form of wire cloth or grill, of platinum	Free	0
7115 90		- Other		
7115 90 10		-- Of precious metal	3	0
7115 90 90		-- Of metal clad with precious metal	3	0
7116		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7116 10 00		- Of natural or cultured pearls	Free	0
7116 20		- Of precious or semi-precious stones (natural, synthetic or reconstructed)		
		-- Made wholly of natural precious or semi-precious stones		
7116 20 11		--- Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	Free	0
7116 20 19		--- Other	2,5	0
7116 20 90		-- Other	2,5	0
7117		Imitation jewellery		
		- Of base metal, whether or not plated with precious metal		
7117 11 00		-- Cuff links and studs	4	0
7117 19		-- Other		
7117 19 10		--- With parts of glass	4	0
		--- Without parts of glass		
7117 19 91		---- Gilt, silvered or platinum plated	4	0
7117 19 99		---- Other	4	0
7117 90 00		- Other	4	0
7118		Coin		
7118 10		- Coin (other than gold coin), not being legal tender		
7118 10 10		-- Of silver	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7118 10 90		-- Other	Free	0
7118 90 00		- Other	Free	0
XV		SECTION XV — BASE METALS AND ARTICLES OF BASE METAL		
72		CHAPTER 72 — IRON AND STEEL		
		I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201		Pig iron and spiegeleisen in pigs, blocks or other primary forms		
7201 10		- Non-alloy pig iron containing by weight 0,5 % or less of phosphorus		
		-- Containing by weight not less than 0,4 % of manganese		
7201 10 11		--- Containing by weight 1 % or less of silicon	1,7	0
7201 10 19		--- Containing by weight more than 1 % of silicon	1,7	0
7201 10 30		-- Containing by weight not less than 0,1 % but less than 0,4 % of manganese	1,7	0
7201 10 90		-- Containing by weight less than 0,1 % of manganese	Free	0
7201 20 00		- Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	2,2	0
7201 50		- Alloy pig iron; spiegeleisen		
7201 50 10		-- Alloy pig iron containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium	Free	0
7201 50 90		-- Other	1,7	0
7202		Ferro-alloys		
		- Ferro-manganese		
7202 11		-- Containing by weight more than 2 % of carbon		
7202 11 20		--- With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 %	2,7	0
7202 11 80		--- Other	2,7	0
7202 19 00		-- Other	2,7	0
		- Ferro-silicon		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7202 21 00		-- Containing by weight more than 55 % of silicon	5,7	0
7202 29		-- Other		
7202 29 10		--- Containing by weight 4 % or more but not more than 10 % of magnesium	5,7	0
7202 29 90		--- Other	5,7	0
7202 30 00		- Ferro-silico-manganese	3,7	0
		- Ferro-chromium		
7202 41		-- Containing by weight more than 4 % of carbon		
7202 41 10		--- Containing by weight more than 4 % but not more than 6 % of carbon	4	0
7202 41 90		--- Containing by weight more than 6 % of carbon	4	0
7202 49		-- Other		
7202 49 10		--- Containing by weight not more than 0,05 % of carbon	7	0
7202 49 50		--- Containing by weight more than 0,05 % but not more than 0,5 % of carbon	7	0
7202 49 90		--- Containing by weight more than 0,5 % but not more than 4 % of carbon	7	0
7202 50 00		- Ferro-silico-chromium	2,7	0
7202 60 00		- Ferro-nickel	Free	0
7202 70 00		- Ferro-molybdenum	2,7	0
7202 80 00		- Ferro-tungsten and ferro-silico-tungsten	Free	0
		- Other		
7202 91 00		-- Ferro-titanium and ferro-silico-titanium	2,7	0
7202 92 00		-- Ferro-vanadium	2,7	0
7202 93 00		-- Ferro-niobium	Free	0
7202 99		-- Other		
7202 99 10		--- Ferro-phosphorus	Free	0
7202 99 30		--- Ferro-silico-magnesium	2,7	0
7202 99 80		--- Other	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7203		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms		
7203 10 00		- Ferrous products obtained by direct reduction of iron ore	Free	0
7203 90 00		- Other	Free	0
7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel		
7204 10 00		- Waste and scrap of cast iron	Free	0
		- Waste and scrap of alloy steel		
7204 21		-- Of stainless steel		
7204 21 10		--- Containing by weight 8 % or more of nickel	Free	0
7204 21 90		--- Other	Free	0
7204 29 00		-- Other	Free	0
7204 30 00		- Waste and scrap of tinned iron or steel	Free	0
		- Other waste and scrap		
7204 41		-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		
7204 41 10		--- Turnings, shavings, chips, milling waste, sawdust and filings	Free	0
		--- Trimmings and stampings		
7204 41 91		---- In bundles	Free	0
7204 41 99		---- Other	Free	0
7204 49		-- Other		
7204 49 10		--- Fragmentised (shredded)	Free	0
		--- Other		
7204 49 30		---- In bundles	Free	0
7204 49 90		---- Other	Free	0
7204 50 00		- Remelting scrap ingots	Free	0
7205		Granules and powders, of pig iron, spiegeleisen, iron or steel		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7205 10 00		- Granules	Free	0
		- Powders		
7205 21 00		-- Of alloy steel	Free	0
7205 29 00		-- Other	Free	0
		II. IRON AND NON-ALLOY STEEL		
7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)		
7206 10 00		- Ingots	Free	0
7206 90 00		- Other	Free	0
7207		Semi-finished products of iron or non-alloy steel		
		- Containing by weight less than 0,25 % of carbon		
7207 11		-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
		--- Rolled or obtained by continuous casting		
7207 11 11		---- Of free-cutting steel	Free	0
		---- Other		
7207 11 14		----- Of a thickness not exceeding 130 mm	Free	0
7207 11 16		----- Of a thickness exceeding 130 mm	Free	0
7207 11 90		--- Forged	Free	0
7207 12		-- Other, of rectangular (other than square) cross-section		
7207 12 10		--- Rolled or obtained by continuous casting	Free	0
7207 12 90		--- Forged	Free	0
7207 19		-- Other		
		--- Of circular or polygonal cross-section		
7207 19 12		---- Rolled or obtained by continuous casting	Free	0
7207 19 19		---- Forged	Free	0
7207 19 80		--- Other	Free	0
7207 20		- Containing by weight 0,25 % or more of carbon		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
		--- Rolled or obtained by continuous casting		
7207 20 11		---- Of free-cutting steel	Free	0
		---- Other, containing by weight		
7207 20 15		----- 0,25 % or more but less than 0,6 % of carbon	Free	0
7207 20 17		----- 0,6 % or more of carbon	Free	0
7207 20 19		--- Forged	Free	0
		-- Other, of rectangular (other than square) cross-section		
7207 20 32		--- Rolled or obtained by continuous casting	Free	0
7207 20 39		--- Forged	Free	0
		-- Of circular or polygonal cross-section		
7207 20 52		--- Rolled or obtained by continuous casting	Free	0
7207 20 59		--- Forged	Free	0
7207 20 80		-- Other	Free	0
7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
7208 10 00		- In coils, not further worked than hot-rolled, with patterns in relief	Free	0
		- Other, in coils, not further worked than hot-rolled, pickled		
7208 25 00		-- Of a thickness of 4,75 mm or more	Free	0
7208 26 00		-- Of a thickness of 3 mm or more but less than 4,75 mm	Free	0
7208 27 00		-- Of a thickness of less than 3 mm	Free	0
		- Other, in coils, not further worked than hot-rolled		
7208 36 00		-- Of a thickness exceeding 10 mm	Free	0
7208 37 00		-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	Free	0
7208 38 00		-- Of a thickness of 3 mm or more but less than 4,75 mm	Free	0
7208 39 00		-- Of a thickness of less than 3 mm	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7208 40 00		- Not in coils, not further worked than hot-rolled, with patterns in relief	Free	0
		- Other, not in coils, not further worked than hot-rolled		
7208 51		-- Of a thickness exceeding 10 mm		
7208 51 20		--- Of a thickness exceeding 15 mm	Free	0
		--- Of a thickness exceeding 10 mm but not exceeding 15 mm, of a width of		
7208 51 91		---- 2 050 mm or more	Free	0
7208 51 98		---- Less than 2 050 mm	Free	0
7208 52		-- Of a thickness of 4,75 mm or more but not exceeding 10 mm		
7208 52 10		--- Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm	Free	0
		--- Other, of a width of		
7208 52 91		---- 2 050 mm or more	Free	0
7208 52 99		---- Less than 2 050 mm	Free	0
7208 53		-- Of a thickness of 3 mm or more but less than 4,75 mm		
7208 53 10		--- Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of 4 mm or more	Free	0
7208 53 90		--- Other	Free	0
7208 54 00		-- Of a thickness of less than 3 mm	Free	0
7208 90		- Other		
7208 90 20		-- Perforated	Free	0
7208 90 80		-- Other	Free	0
7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		
		- In coils, not further worked than cold-rolled (cold-reduced)		
7209 15 00		-- Of a thickness of 3 mm or more	Free	0
7209 16		-- Of a thickness exceeding 1 mm but less than 3 mm		
7209 16 10		--- "Electrical"	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7209 16 90		--- Other	Free	0
7209 17		-- Of a thickness of 0,5 mm or more but not exceeding 1 mm		
7209 17 10		--- "Electrical"	Free	0
7209 17 90		--- Other	Free	0
7209 18		-- Of a thickness of less than 0,5 mm		
7209 18 10		--- "Electrical"	Free	0
		--- Other		
7209 18 91		---- Of a thickness of 0,35 mm or more but less than 0,5 mm	Free	0
7209 18 99		---- Of a thickness of less than 0,35 mm	Free	0
		- Not in coils, not further worked than cold-rolled (cold-reduced)		
7209 25 00		-- Of a thickness of 3 mm or more	Free	0
7209 26		-- Of a thickness exceeding 1 mm but less than 3 mm		
7209 26 10		--- "Electrical"	Free	0
7209 26 90		--- Other	Free	0
7209 27		-- Of a thickness of 0,5 mm or more but not exceeding 1 mm		
7209 27 10		--- "Electrical"	Free	0
7209 27 90		--- Other	Free	0
7209 28		-- Of a thickness of less than 0,5 mm		
7209 28 10		--- "Electrical"	Free	0
7209 28 90		--- Other	Free	0
7209 90		- Other		
7209 90 20		-- Perforated	Free	0
7209 90 80		-- Other	Free	0
7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		
		- Plated or coated with tin		
7210 11 00		-- Of a thickness of 0,5 mm or more	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7210 12		-- Of a thickness of less than 0,5 mm		
7210 12 20		--- Tinplate	Free	0
7210 12 80		--- Other	Free	0
7210 20 00		- Plated or coated with lead, including terne-plate	Free	0
7210 30 00		- Electrolytically plated or coated with zinc	Free	0
		- Otherwise plated or coated with zinc		
7210 41 00		-- Corrugated	Free	0
7210 49 00		-- Other	Free	0
7210 50 00		- Plated or coated with chromium oxides or with chromium and chromium oxides	Free	0
		- Plated or coated with aluminium		
7210 61 00		-- Plated or coated with aluminium-zinc alloys	Free	0
7210 69 00		-- Other	Free	0
7210 70		- Painted, varnished or coated with plastics		
7210 70 10		-- Tinplate, varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	Free	0
7210 70 80		-- Other	Free	0
7210 90		- Other		
7210 90 30		-- Clad	Free	0
7210 90 40		-- Tinned and printed	Free	0
7210 90 80		-- Other	Free	0
7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
		- Not further worked than hot-rolled		
7211 13 00		-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Free	0
7211 14 00		-- Other, of a thickness of 4,75 mm or more	Free	0
7211 19 00		-- Other	Free	0
		- Not further worked than cold-rolled (cold-reduced)		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7211 23		-- Containing by weight less than 0,25 % of carbon		
7211 23 20		--- "Electrical"	Free	0
		--- Other		
7211 23 30		---- Of a thickness of 0,35 mm or more	Free	0
7211 23 80		---- Of a thickness of less than 0,35 mm	Free	0
7211 29 00		-- Other	Free	0
7211 90		- Other		
7211 90 20		-- Perforated	Free	0
7211 90 80		-- Other	Free	0
7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		
7212 10		- Plated or coated with tin		
7212 10 10		-- Tinplate, not further worked than surface-treated	Free	0
7212 10 90		-- Other	Free	0
7212 20 00		- Electrolytically plated or coated with zinc	Free	0
7212 30 00		- Otherwise plated or coated with zinc	Free	0
7212 40		- Painted, varnished or coated with plastics		
7212 40 20		-- Tinplate, not further worked than varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	Free	0
7212 40 80		-- Other	Free	0
7212 50		- Otherwise plated or coated		
7212 50 20		-- Plated or coated with chromium oxides or with chromium and chromium oxides	Free	0
7212 50 30		-- Plated or coated with chromium or nickel	Free	0
7212 50 40		-- Plated or coated with copper	Free	0
		-- Plated or coated with aluminium		
7212 50 61		--- Plated or coated with aluminium-zinc alloys	Free	0
7212 50 69		--- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7212 50 90		-- Other	Free	0
7212 60 00		- Clad	Free	0
7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		
7213 10 00		- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	0
7213 20 00		- Other, of free-cutting steel	Free	0
		- Other		
7213 91		-- Of circular cross-section measuring less than 14 mm in diameter		
7213 91 10		--- Of a type used for concrete reinforcement	Free	0
7213 91 20		--- Of a type used for tyre cord	Free	0
		--- Other		
7213 91 41		---- Containing by weight 0,06 % or less of carbon	Free	0
7213 91 49		---- Containing by weight more than 0,06 % but less than 0,25 % of carbon	Free	0
7213 91 70		---- Containing by weight 0,25 % or more but not more than 0,75 % of carbon	Free	0
7213 91 90		---- Containing by weight more than 0,75 % of carbon	Free	0
7213 99		-- Other		
7213 99 10		--- Containing by weight less than 0,25 % of carbon	Free	0
7213 99 90		--- Containing by weight 0,25 % or more of carbon	Free	0
7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		
7214 10 00		- Forged	Free	0
7214 20 00		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	0
7214 30 00		- Other, of free-cutting steel	Free	0
		- Other		
7214 91		-- Of rectangular (other than square) cross-section		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7214 91 10		--- Containing by weight less than 0,25 % of carbon	Free	0
7214 91 90		--- Containing by weight 0,25 % or more of carbon	Free	0
7214 99		-- Other		
		--- Containing by weight less than 0,25 % of carbon		
7214 99 10		---- Of a type used for concrete reinforcement	Free	0
		---- Other, of circular cross-section measuring in diameter		
7214 99 31		----- 80 mm or more	Free	0
7214 99 39		----- Less than 80 mm	Free	0
7214 99 50		---- Other	Free	0
		--- Containing by weight 0,25 % or more of carbon		
		---- Of a circular cross-section measuring in diameter		
7214 99 71		----- 80 mm or more	Free	0
7214 99 79		----- Less than 80 mm	Free	0
7214 99 95		---- Other	Free	0
7215		Other bars and rods of iron or non-alloy steel		
7215 10 00		- Of free-cutting steel, not further worked than cold-formed or cold-finished	Free	0
7215 50		- Other, not further worked than cold-formed or cold-finished		
		-- Containing by weight less than 0,25 % of carbon		
7215 50 11		--- Of rectangular (other than square) cross-section	Free	0
7215 50 19		--- Other	Free	0
7215 50 80		-- Containing by weight 0,25 % or more of carbon	Free	0
7215 90 00		- Other	Free	0
7216		Angles, shapes and sections of iron or non-alloy steel		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7216 10 00		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	0
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
7216 21 00		-- L sections	Free	0
7216 22 00		-- T sections	Free	0
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
7216 31		-- U sections		
7216 31 10		--- Of a height of 80 mm or more but not exceeding 220 mm	Free	0
7216 31 90		--- Of a height exceeding 220 mm	Free	0
7216 32		-- I sections		
		--- Of a height of 80 mm or more but not exceeding 220 mm		
7216 32 11		---- With parallel flange faces	Free	0
7216 32 19		---- Other	Free	0
		--- Of a height exceeding 220 mm		
7216 32 91		---- With parallel flange faces	Free	0
7216 32 99		---- Other	Free	0
7216 33		-- H sections		
7216 33 10		--- Of a height of 80 mm or more but not exceeding 180 mm	Free	0
7216 33 90		--- Of a height exceeding 180 mm	Free	0
7216 40		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
7216 40 10		-- L sections	Free	0
7216 40 90		-- T sections	Free	0
7216 50		- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		
7216 50 10		-- With a cross-section which is capable of being enclosed in a square the side of which is 80 mm	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other		
7216 50 91		--- Bulb flats	Free	0
7216 50 99		--- Other	Free	0
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished		
7216 61		-- Obtained from flat-rolled products		
7216 61 10		--- C, L, U, Z, omega or open-ended sections	Free	0
7216 61 90		--- Other	Free	0
7216 69 00		-- Other	Free	0
		- Other		
7216 91		-- Cold-formed or cold-finished from flat-rolled products		
7216 91 10		--- Profiled (ribbed) sheets	Free	0
7216 91 80		--- Other	Free	0
7216 99 00		-- Other	Free	0
7217		Wire of iron or non-alloy steel		
7217 10		- Not plated or coated, whether or not polished		
		-- Containing by weight less than 0,25 % of carbon		
7217 10 10		--- With a maximum cross-sectional dimension of less than 0,8 mm	Free	0
		--- With a maximum cross-sectional dimension of 0,8 mm or more		
7217 10 31		---- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	0
7217 10 39		---- Other	Free	0
7217 10 50		-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	0
7217 10 90		-- Containing by weight 0,6 % or more of carbon	Free	0
7217 20		- Plated or coated with zinc		
		-- Containing by weight less than 0,25 % of carbon		
7217 20 10		--- With a maximum cross-sectional dimension of less than 0,8 mm	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7217 20 30		--- With a maximum cross-sectional dimension of 0,8 mm or more	Free	0
7217 20 50		-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	0
7217 20 90		-- Containing by weight 0,6 % or more of carbon	Free	0
7217 30		- Plated or coated with other base metals		
		-- Containing by weight less than 0,25 % of carbon		
7217 30 41		--- Copper-coated	Free	0
7217 30 49		--- Other	Free	0
7217 30 50		-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	0
7217 30 90		-- Containing by weight 0,6 % or more of carbon	Free	0
7217 90		- Other		
7217 90 20		-- Containing by weight less than 0,25 % of carbon	Free	0
7217 90 50		-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	Free	0
7217 90 90		-- Containing by weight 0,6 % or more of carbon	Free	0
		III. STAINLESS STEEL		
7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		
7218 10 00		- Ingots and other primary forms	Free	0
		- Other		
7218 91		-- Of rectangular (other than square) cross-section		
7218 91 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7218 91 80		--- Containing by weight less than 2,5 % of nickel	Free	0
7218 99		-- Other		
		--- Of square cross-section		
7218 99 11		---- Rolled or obtained by continuous casting	Free	0
7218 99 19		---- Forged	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Other		
7218 99 20		---- Rolled or obtained by continuous casting	Free	0
7218 99 80		---- Forged	Free	0
7219		Flat-rolled products of stainless steel, of a width of 600 mm or more		
		- Not further worked than hot-rolled, in coils		
7219 11 00		-- Of a thickness exceeding 10 mm	Free	0
7219 12		-- Of a thickness of 4,75 mm or more but not exceeding 10 mm		
7219 12 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 12 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 13		-- Of a thickness of 3 mm or more but less than 4,75 mm		
7219 13 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 13 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 14		-- Of a thickness of less than 3 mm		
7219 14 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 14 90		--- Containing by weight less than 2,5 % of nickel	Free	0
		- Not further worked than hot-rolled, not in coils		
7219 21		-- Of a thickness exceeding 10 mm		
7219 21 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 21 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 22		-- Of a thickness of 4,75 mm or more but not exceeding 10 mm		
7219 22 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 22 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 23 00		-- Of a thickness of 3 mm or more but less than 4,75 mm	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7219 24 00		-- Of a thickness of less than 3 mm	Free	0
		- Not further worked than cold-rolled (cold-reduced)		
7219 31 00		-- Of a thickness of 4,75 mm or more	Free	0
7219 32		-- Of a thickness of 3 mm or more but less than 4,75 mm		
7219 32 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 32 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 33		-- Of a thickness exceeding 1 mm but less than 3 mm		
7219 33 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 33 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 34		-- Of a thickness of 0,5 mm or more but not exceeding 1 mm		
7219 34 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 34 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 35		-- Of a thickness of less than 0,5 mm		
7219 35 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7219 35 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7219 90		- Other		
7219 90 20		-- Perforated	Free	0
7219 90 80		-- Other	Free	0
7220		Flat-rolled products of stainless steel, of a width of less than 600 mm		
		- Not further worked than hot-rolled		
7220 11 00		-- Of a thickness of 4,75 mm or more	Free	0
7220 12 00		-- Of a thickness of less than 4,75 mm	Free	0
7220 20		- Not further worked than cold-rolled (cold-reduced)		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Of a thickness of 3 mm or more, containing by weight		
7220 20 21		--- 2,5 % or more of nickel	Free	0
7220 20 29		--- Less than 2,5 % of nickel	Free	0
		-- Of a thickness exceeding 0,35 mm but less than 3 mm, containing by weight		
7220 20 41		--- 2,5 % or more of nickel	Free	0
7220 20 49		--- Less than 2,5 % of nickel	Free	0
		-- Of a thickness not exceeding 0,35 mm, containing by weight		
7220 20 81		--- 2,5 % or more of nickel	Free	0
7220 20 89		--- Less than 2,5 % of nickel	Free	0
7220 90		- Other		
7220 90 20		-- Perforated	Free	0
7220 90 80		-- Other	Free	0
7221 00		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		
7221 00 10		- Containing by weight 2,5 % or more of nickel	Free	0
7221 00 90		- Containing by weight less than 2,5 % of nickel	Free	0
7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
7222 11		-- Of circular cross-section		
		--- Of a diameter of 80 mm or more, containing by weight		
7222 11 11		---- 2,5 % or more of nickel	Free	0
7222 11 19		---- Less than 2,5 % of nickel	Free	0
		--- Of a diameter of less than 80 mm, containing by weight		
7222 11 81		---- 2,5 % or more of nickel	Free	0
7222 11 89		---- Less than 2,5 % of nickel	Free	0
7222 19		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7222 19 10		--- Containing by weight 2,5 % or more of nickel	Free	0
7222 19 90		--- Containing by weight less than 2,5 % of nickel	Free	0
7222 20		- Bars and rods, not further worked than cold-formed or cold-finished		
		-- Of circular cross-section		
		--- Of a diameter of 80 mm or more, containing by weight		
7222 20 11		---- 2,5 % or more of nickel	Free	0
7222 20 19		---- Less than 2,5 % of nickel	Free	0
		--- Of a diameter of 25 mm or more, but less than 80 mm, containing by weight		
7222 20 21		---- 2,5 % or more of nickel	Free	0
7222 20 29		---- Less than 2,5 % of nickel	Free	0
		--- Of a diameter of less than 25 mm, containing by weight		
7222 20 31		---- 2,5 % or more of nickel	Free	0
7222 20 39		---- Less than 2,5 % of nickel	Free	0
		-- Other, containing by weight		
7222 20 81		--- 2,5 % or more of nickel	Free	0
7222 20 89		--- Less than 2,5 % of nickel	Free	0
7222 30		- Other bars and rods		
		-- Forged, containing by weight		
7222 30 51		--- 2,5 % or more of nickel	Free	0
7222 30 91		--- Less than 2,5 % of nickel	Free	0
7222 30 97		-- Other	Free	0
7222 40		- Angles, shapes and sections		
7222 40 10		-- Not further worked than hot-rolled, hot-drawn or extruded	Free	0
7222 40 50		-- Not further worked than cold-formed or cold-finished	Free	0
7222 40 90		-- Other	Free	0
7223 00		Wire of stainless steel		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Containing by weight 2,5 % or more of nickel		
7223 00 11		-- Containing by weight 28 % or more but not more than 31 % of nickel and 20 % or more but not more than 22 % of chromium	Free	0
7223 00 19		-- Other	Free	0
		- Containing by weight less than 2,5 % of nickel		
7223 00 91		-- Containing by weight 13 % or more but not more than 25 % of chromium and 3,5 % or more but not more than 6 % of aluminium	Free	0
7223 00 99		-- Other	Free	0
		IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
7224 10		- Ingots and other primary forms		
7224 10 10		-- Of tool steel	Free	0
7224 10 90		-- Other	Free	0
7224 90		- Other		
7224 90 02		-- Of tool steel	Free	0
		-- Other		
		--- Of rectangular (including square) cross-section		
		---- Hot-rolled or obtained by continuous casting		
		----- The width measuring less than twice the thickness		
7224 90 03		----- Of high-speed steel	Free	0
7224 90 05		----- Containing by weight not more than 0,7 % of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not more than 2,3 % of silicon; containing by weight 0,0008 % or more of boron with any other element less than the minimum content referred to in note 1 (f) to this chapter	Free	0
7224 90 07		----- Other	Free	0
7224 90 14		----- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7224 90 18		---- Forged	Free	0
		--- Other		
		---- Hot-rolled or obtained by continuous casting		
7224 90 31		----- Containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	0
7224 90 38		----- Other	Free	0
7224 90 90		---- Forged	Free	0
7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more		
		- Of silicon-electrical steel		
7225 11 00		-- Grain-oriented	Free	0
7225 19		-- Other		
7225 19 10		--- Hot-rolled	Free	0
7225 19 90		--- Cold-rolled	Free	0
7225 30		- Other, not further worked than hot-rolled, in coils		
7225 30 10		-- Of tool steel	Free	0
7225 30 30		-- Of high-speed steel	Free	0
7225 30 90		-- Other	Free	0
7225 40		- Other, not further worked than hot-rolled, not in coils		
7225 40 12		-- Of tool steel	Free	0
7225 40 15		-- Of high-speed steel	Free	0
		-- Other		
7225 40 40		--- Of a thickness exceeding 10 mm	Free	0
7225 40 60		--- Of a thickness of 4,75 mm or more but not exceeding 10 mm	Free	0
7225 40 90		--- Of a thickness of less than 4,75 mm	Free	0
7225 50		- Other, not further worked than cold-rolled (cold-reduced)		
7225 50 20		-- Of high-speed steel	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7225 50 80		-- Other	Free	0
		- Other		
7225 91 00		-- Electrolytically plated or coated with zinc	Free	0
7225 92 00		-- Otherwise plated or coated with zinc	Free	0
7225 99 00		-- Other	Free	0
7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm		
		- Of silicon-electrical steel		
7226 11 00		-- Grain-oriented	Free	0
7226 19		-- Other		
7226 19 10		--- Not further worked than hot-rolled	Free	0
7226 19 80		--- Other	Free	0
7226 20 00		- Of high-speed steel	Free	0
		- Other		
7226 91		-- Not further worked than hot-rolled		
7226 91 20		--- Of tool steel	Free	0
		--- Other		
7226 91 91		---- Of a thickness of 4,75 mm or more	Free	0
7226 91 99		---- Of a thickness of less than 4,75 mm	Free	0
7226 92 00		-- Not further worked than cold-rolled (cold-reduced)	Free	0
7226 99		-- Other		
7226 99 10		--- Electrolytically plated or coated with zinc	Free	0
7226 99 30		--- Otherwise plated or coated with zinc	Free	0
7226 99 70		--- Other	Free	0
7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		
7227 10 00		- Of high-speed steel	Free	0
7227 20 00		- Of silico-manganese steel	Free	0
7227 90		- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7227 90 10		-- Containing by weight 0,0008 % or more of boron with any other element less than the minimum content referred to in note 1 (f) to this chapter	Free	0
7227 90 50		-- Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	0
7227 90 95		-- Other	Free	0
7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel		
7228 10		- Bars and rods, of high-speed steel		
7228 10 20		-- Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	Free	0
7228 10 50		-- Forged	Free	0
7228 10 90		-- Other	Free	0
7228 20		- Bars and rods, of silico-manganese steel		
7228 20 10		-- Of rectangular (other than square) cross-section, hot-rolled on four faces	Free	0
		-- Other		
7228 20 91		--- Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	Free	0
7228 20 99		--- Other	Free	0
7228 30		- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
7228 30 20		-- Of tool steel	Free	0
		-- Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum		
7228 30 41		--- Of circular cross-section of a diameter of 80 mm or more	Free	0
7228 30 49		--- Other	Free	0
		-- Other		
		--- Of circular cross-section, of a diameter of		
7228 30 61		---- 80 mm or more	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7228 30 69		---- Less than 80 mm	Free	0
7228 30 70		--- Of rectangular (other than square) cross-section, hot-rolled on four faces	Free	0
7228 30 89		--- Other	Free	0
7228 40		- Other bars and rods, not further worked than forged		
7228 40 10		-- Of tool steel	Free	0
7228 40 90		-- Other	Free	0
7228 50		- Other bars and rods, not further worked than cold-formed or cold-finished		
7228 50 20		-- Of tool steel	Free	0
7228 50 40		-- Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	0
		-- Other		
		--- Of circular cross-section, of a diameter of		
7228 50 61		---- 80 mm or more	Free	0
7228 50 69		---- Less than 80 mm	Free	0
7228 50 80		--- Other	Free	0
7228 60		- Other bars and rods		
7228 60 20		-- Of tool steel	Free	0
7228 60 80		-- Other	Free	0
7228 70		- Angles, shapes and sections		
7228 70 10		-- Not further worked than hot-rolled, hot-drawn or extruded	Free	0
7228 70 90		-- Other	Free	0
7228 80 00		- Hollow drill bars and rods	Free	0
7229		Wire of other alloy steel		
7229 20 00		- Of silico-manganese steel	Free	0
7229 90		- Other		
7229 90 20		-- Of high-speed steel	Free	0
		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7229 90 50		--- Containing by weight 0,9 % or more but not more than 1,15 % of carbon, 0,5 % or more but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum	Free	0
7229 90 90		-- Other	Free	0
73		CHAPTER 73 — ARTICLES OF IRON OR STEEL		
7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
7301 10 00		– Sheet piling	Free	0
7301 20 00		– Angles, shapes and sections	Free	0
7302		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails		
7302 10		– Rails		
7302 10 10		-- Current-conducting, with parts of non-ferrous metal	Free	0
		-- Other		
		--- New		
		---- Vignole rails		
7302 10 21		----- Of a weight per metre of 46 kg or more	Free	0
7302 10 23		----- Of a weight per metre of 27 kg or more but less than 46 kg	Free	0
7302 10 29		----- Of a weight per metre of less than 27 kg	Free	0
7302 10 40		---- Grooved rails	Free	0
7302 10 50		---- Other	Free	0
7302 10 90		--- Used	Free	0
7302 30 00		– Switch blades, crossing frogs, point rods and other crossing pieces	2,7	0
7302 40 00		– Fish-plates and sole plates	Free	0
7302 90 00		– Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7303 00		Tubes, pipes and hollow profiles, of cast iron		
7303 00 10		- Tubes and pipes of a kind used in pressure systems	3,2	0
7303 00 90		- Other	3,2	0
7304		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
		- Line pipe of a kind used for oil or gas pipelines		
7304 11 00		-- Of stainless steel	Free	0
7304 19		-- Other		
7304 19 10		--- Of an external diameter not exceeding 168,3 mm	Free	0
7304 19 30		--- Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7304 19 90		--- Of an external diameter exceeding 406,4 mm	Free	0
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas		
7304 22 00		-- Drill pipe of stainless steel	Free	0
7304 23 00		-- Other drill pipe	Free	0
7304 24 00		-- Other, of stainless steel	Free	0
7304 29		-- Other		
7304 29 10		--- Of an external diameter not exceeding 168,3 mm	Free	0
7304 29 30		--- Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7304 29 90		--- Of an external diameter exceeding 406,4 mm	Free	0
		- Other, of circular cross-section, of iron or non-alloy steel		
7304 31		-- Cold-drawn or cold-rolled (cold-reduced)		
7304 31 20		--- Precision tubes	Free	0
7304 31 80		--- Other	Free	0
7304 39		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7304 39 10		--- Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	0
		--- Other		
7304 39 30		---- Of an external diameter exceeding 421 mm and of a wall thickness exceeding 10,5 mm	Free	0
		---- Other		
		----- Threaded or threadable tubes (gas pipe)		
7304 39 52		----- Plated or coated with zinc	Free	0
7304 39 58		----- Other	Free	0
		----- Other, of an external diameter		
7304 39 92		----- Not exceeding 168,3 mm	Free	0
7304 39 93		----- Exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7304 39 99		----- Exceeding 406,4 mm	Free	0
		- Other, of circular cross-section, of stainless steel		
7304 41 00		-- Cold-drawn or cold-rolled (cold-reduced)	Free	0
7304 49		-- Other		
7304 49 10		--- Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	0
		--- Other		
7304 49 92		---- Of an external diameter not exceeding 406,4 mm	Free	0
7304 49 99		---- Of an external diameter exceeding 406,4 mm	Free	0
		- Other, of circular cross-section, of other alloy steel		
7304 51		-- Cold-drawn or cold-rolled (cold-reduced)		
		--- Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7304 51 12		---- Not exceeding 0,5 m	Free	0
7304 51 18		---- Exceeding 0,5 m	Free	0
		--- Other		
7304 51 81		---- Precision tubes	Free	0
7304 51 89		---- Other	Free	0
7304 59		-- Other		
7304 59 10		--- Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	0
		--- Other, straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length		
7304 59 32		---- Not exceeding 0,5 m	Free	0
7304 59 38		---- Exceeding 0,5 m	Free	0
		--- Other		
7304 59 92		---- Of an external diameter not exceeding 168,3 mm	Free	0
7304 59 93		---- Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7304 59 99		---- Of an external diameter exceeding 406,4 mm	Free	0
7304 90 00		- Other	Free	0
7305		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel		
		- Line pipe of a kind used for oil or gas pipelines		
7305 11 00		-- Longitudinally submerged arc welded	Free	0
7305 12 00		-- Other, longitudinally welded	Free	0
7305 19 00		-- Other	Free	0
7305 20 00		- Casing of a kind used in drilling for oil or gas	Free	0
		- Other, welded		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7305 31 00		-- Longitudinally welded	Free	0
7305 39 00		-- Other	Free	0
7305 90 00		- Other	Free	0
7306		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		
		- Line pipe of a kind used for oil or gas pipelines		
7306 11		-- Welded, of stainless steel		
7306 11 10		--- Longitudinally welded	Free	0
7306 11 90		--- Spirally welded	Free	0
7306 19		-- Other		
		--- Longitudinally welded		
7306 19 11		---- Of an external diameter not exceeding 168,3 mm	Free	0
7306 19 19		---- Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7306 19 90		--- Spirally welded	Free	0
		- Casing and tubing of a kind used in drilling for oil or gas		
7306 21 00		-- Welded, of stainless steel	Free	0
7306 29 00		-- Other	Free	0
7306 30		- Other, welded, of circular cross-section, of iron or non-alloy steel		
		-- Precision tubes, with a wall thickness		
7306 30 11		--- Not exceeding 2 mm	Free	0
7306 30 19		--- Exceeding 2 mm	Free	0
		-- Other		
		--- Threaded or threadable tubes (gas pipe)		
7306 30 41		---- Plated or coated with zinc	Free	0
7306 30 49		---- Other	Free	0
		--- Other, of an external diameter		
		---- Not exceeding 168,3 mm		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7306 30 72		----- Plated or coated with zinc	Free	0
7306 30 77		----- Other	Free	0
7306 30 80		---- Exceeding 168,3 mm, but not exceeding 406,4 mm	Free	0
7306 40		- Other, welded, of circular cross-section, of stainless steel		
7306 40 20		-- Cold-drawn or cold-rolled (cold-reduced)	Free	0
7306 40 80		-- Other	Free	0
7306 50		- Other, welded, of circular cross-section, of other alloy steel		
7306 50 20		-- Precision tubes	Free	0
7306 50 80		-- Other	Free	0
		- Other, welded, of non-circular cross-section		
7306 61		-- Of square or rectangular cross-section		
		--- With a wall thickness not exceeding 2 mm		
7306 61 11		---- Of stainless steel	Free	0
7306 61 19		---- Other	Free	0
		--- With a wall thickness exceeding 2 mm		
7306 61 91		---- Of stainless steel	Free	0
7306 61 99		---- Other	Free	0
7306 69		-- Of other non-circular cross-section		
7306 69 10		--- Of stainless steel	Free	0
7306 69 90		--- Other	Free	0
7306 90 00		- Other	Free	0
7307		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
		- Cast fittings		
7307 11		-- Of non-malleable cast iron		
7307 11 10		--- Of a kind used in pressure systems	3,7	0
7307 11 90		--- Other	3,7	0
7307 19		-- Other		
7307 19 10		--- Of malleable cast iron	3,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7307 19 90		--- Other	3,7	0
		- Other, of stainless steel		
7307 21 00		-- Flanges	3,7	0
7307 22		-- Threaded elbows, bends and sleeves		
7307 22 10		--- Sleeves	Free	0
7307 22 90		--- Elbows and bends	3,7	0
7307 23		-- Butt welding fittings		
7307 23 10		--- Elbows and bends	3,7	0
7307 23 90		--- Other	3,7	0
7307 29		-- Other		
7307 29 10		--- Threaded	3,7	0
7307 29 30		--- For welding	3,7	0
7307 29 90		--- Other	3,7	0
		- Other		
7307 91 00		-- Flanges	3,7	0
7307 92		-- Threaded elbows, bends and sleeves		
7307 92 10		--- Sleeves	Free	0
7307 92 90		--- Elbows and bends	3,7	0
7307 93		-- Butt welding fittings		
		--- With greatest external diameter not exceeding 609,6 mm		
7307 93 11		---- Elbows and bends	3,7	0
7307 93 19		---- Other	3,7	0
		--- With greatest external diameter exceeding 609,6 mm		
7307 93 91		---- Elbows and bends	3,7	0
7307 93 99		---- Other	3,7	0
7307 99		-- Other		
7307 99 10		--- Threaded	3,7	0
7307 99 30		--- For welding	3,7	0
7307 99 90		--- Other	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7308		Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		
7308 10 00		– Bridges and bridge-sections	Free	0
7308 20 00		– Towers and lattice masts	Free	0
7308 30 00		– Doors, windows and their frames and thresholds for doors	Free	0
7308 40		– Equipment for scaffolding, shuttering, propping or pit-propping		
7308 40 10		-- Mine supports	Free	0
7308 40 90		-- Other	Free	0
7308 90		– Other		
7308 90 10		-- Weirs, sluices, lock-gates, landing stages, fixed docks and other maritime and waterway structures	Free	0
		-- Other		
		--- Solely or principally of sheet		
7308 90 51		---- Panels comprising two walls of profiled (ribbed) sheet with an insulating core	Free	0
7308 90 59		---- Other	Free	0
7308 90 99		--- Other	Free	0
7309 00		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7309 00 10		– For gases (other than compressed or liquefied gas)	2,2	0
		– For liquids		
7309 00 30		-- Lined or heat-insulated	2,2	0
		-- Other, of a capacity		
7309 00 51		--- Exceeding 100 000 l	2,2	0
7309 00 59		--- Not exceeding 100 000 l	2,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7309 00 90		– For solids	2,2	0
7310		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7310 10 00		– Of a capacity of 50 l or more	2,7	0
		– Of a capacity of less than 50 l		
7310 21		-- Cans which are to be closed by soldering or crimping		
7310 21 11		--- Cans of a kind used for preserving food	2,7	0
7310 21 19		--- Cans of a kind used for preserving drink	2,7	0
		--- Other, with a wall thickness of		
7310 21 91		---- Less than 0,5 mm	2,7	0
7310 21 99		---- 0,5 mm or more	2,7	0
7310 29		-- Other		
7310 29 10		--- With a wall thickness of less than 0,5 mm	2,7	0
7310 29 90		--- With a wall thickness of 0,5 mm or more	2,7	0
7311 00		Containers for compressed or liquefied gas, of iron or steel		
7311 00 10		– Seamless	2,7	0
		– Other, of a capacity of		
7311 00 91		-- Less than 1 000 l	2,7	0
7311 00 99		-- 1 000 l or more	2,7	0
7312		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
7312 10		– Stranded wire, ropes and cables		
7312 10 20		-- Of stainless steel	Free	0
		-- Other, with a maximum cross-sectional dimension		
		--- Not exceeding 3 mm		
7312 10 41		---- Plated or coated with copper-zinc alloys (brass)	Free	0
7312 10 49		---- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Exceeding 3 mm		
		---- Stranded wire		
7312 10 61		----- Not coated	Free	0
		----- Coated		
7312 10 65		----- Plated or coated with zinc	Free	0
7312 10 69		----- Other	Free	0
		---- Ropes and cables (including locked coil ropes)		
		----- Not coated or only plated or coated with zinc, with a maximum cross-sectional dimension		
7312 10 81		----- Exceeding 3 mm but not exceeding 12 mm	Free	0
7312 10 83		----- Exceeding 12 mm but not exceeding 24 mm	Free	0
7312 10 85		----- Exceeding 24 mm but not exceeding 48 mm	Free	0
7312 10 89		----- Exceeding 48 mm	Free	0
7312 10 98		----- Other	Free	0
7312 90 00		- Other	Free	0
7313 00 00		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	Free	0
7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		
		- Woven cloth		
7314 12 00		-- Endless bands for machinery, of stainless steel	Free	0
7314 14 00		-- Other woven cloth, of stainless steel	Free	0
7314 19 00		-- Other	Free	0
7314 20		- 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		
7314 20 10		-- Of ribbed wire	Free	0
7314 20 90		-- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Other grill, netting and fencing, welded at the intersection		
7314 31 00		-- Plated or coated with zinc	Free	0
7314 39 00		-- Other	Free	0
		- Other cloth, grill, netting and fencing		
7314 41		-- Plated or coated with zinc		
7314 41 10		--- Hexagonal netting	Free	0
7314 41 90		--- Other	Free	0
7314 42		-- Coated with plastics		
7314 42 10		--- Hexagonal netting	Free	0
7314 42 90		--- Other	Free	0
7314 49 00		-- Other	Free	0
7314 50 00		- Expanded metal	Free	0
7315		Chain and parts thereof, of iron or steel		
		- Articulated link chain and parts thereof		
7315 11		-- Roller chain		
7315 11 10		--- Of a kind used for cycles and motorcycles	2,7	0
7315 11 90		--- Other	2,7	0
7315 12 00		-- Other chain	2,7	0
7315 19 00		-- Parts	2,7	0
7315 20 00		- Skid chain	2,7	0
		- Other chain		
7315 81 00		-- Stud-link	2,7	0
7315 82		-- Other, welded link		
7315 82 10		--- The constituent material of which has a maximum cross-sectional dimension of 16 mm or less	2,7	0
7315 82 90		--- The constituent material of which has a maximum cross-sectional dimension of more than 16 mm	2,7	0
7315 89 00		-- Other	2,7	0
7315 90 00		- Other parts	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7316 00 00		Anchors, grapnels and parts thereof, of iron or steel	2,7	0
7317 00		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
7317 00 10		– Drawing pins	Free	0
		– Other		
		-- Cold-pressed from wire		
7317 00 20		--- Nails in strips or coils	Free	0
7317 00 40		--- Nails of steel containing by weight 0,5 % or more of carbon, hardened	Free	0
		--- Other		
7317 00 61		---- Plated or coated with zinc	Free	0
7317 00 69		---- Other	Free	0
7317 00 90		-- Other	Free	0
7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel		
		– Threaded articles		
7318 11 00		-- Coach screws	3,7	0
7318 12		-- Other wood screws		
7318 12 10		--- Of stainless steel	3,7	0
7318 12 90		--- Other	3,7	0
7318 13 00		-- Screw hooks and screw rings	3,7	0
7318 14		-- Self-tapping screws		
7318 14 10		--- Of stainless steel	3,7	0
		--- Other		
7318 14 91		---- Spaced-thread screws	3,7	0
7318 14 99		---- Other	3,7	0
7318 15		-- Other screws and bolts, whether or not with their nuts or washers		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7318 15 10		--- Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	3,7	0
		--- Other		
7318 15 20		---- For fixing railway track construction material	3,7	0
		---- Other		
		----- Without heads		
7318 15 30		----- Of stainless steel	3,7	0
		----- Other, with a tensile strength		
7318 15 41		----- Of less than 800 MPa	3,7	0
7318 15 49		----- Of 800 MPa or more	3,7	0
		----- With heads		
		----- Slotted and cross-recessed screws		
7318 15 51		----- Of stainless steel	3,7	0
7318 15 59		----- Other	3,7	0
		----- Hexagon socket head screws		
7318 15 61		----- Of stainless steel	3,7	0
7318 15 69		----- Other	3,7	0
		----- Hexagon bolts		
7318 15 70		----- Of stainless steel	3,7	0
		----- Other, with a tensile strength		
7318 15 81		----- Of less than 800 MPa	3,7	0
7318 15 89		----- Of 800 MPa or more	3,7	0
7318 15 90		----- Other	3,7	0
7318 16		-- Nuts		
7318 16 10		--- Turned from bars, rods, profiles, or wire, of solid section, of a hole diameter not exceeding 6 mm	3,7	0
		--- Other		
7318 16 30		---- Of stainless steel	3,7	0
		---- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
7318 16 50		----- Self-locking nuts	3,7	0
		----- Other, with an inside diameter		
7318 16 91		----- Not exceeding 12 mm	3,7	0
7318 16 99		----- Exceeding 12 mm	3,7	0
7318 19 00		-- Other	3,7	0
		- Non-threaded articles		
7318 21 00		-- Spring washers and other lock washers	3,7	0
7318 22 00		-- Other washers	3,7	0
7318 23 00		-- Rivets	3,7	0
7318 24 00		-- Cotters and cotter pins	3,7	0
7318 29 00		-- Other	3,7	0
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included		
7319 20 00		- Safety pins	2,7	0
7319 30 00		- Other pins	2,7	0
7319 90		- Other		
7319 90 10		-- Sewing, darning or embroidery needles	2,7	0
7319 90 90		-- Other	2,7	0
7320		Springs and leaves for springs, of iron or steel		
7320 10		- Leaf-springs and leaves therefor		
		-- Hot-worked		
7320 10 11		--- Laminated springs and leaves therefor	2,7	0
7320 10 19		--- Other	2,7	0
7320 10 90		-- Other	2,7	0
7320 20		- Helical springs		
7320 20 20		-- Hot-worked	2,7	0
		-- Other		
7320 20 81		--- Coil compression springs	2,7	0
7320 20 85		--- Coil tension springs	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7320 20 89		--- Other	2,7	0
7320 90		- Other		
7320 90 10		-- Flat spiral springs	2,7	0
7320 90 30		-- Discs springs	2,7	0
7320 90 90		-- Other	2,7	0
7321		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		
		- Cooking appliances and plate warmers		
7321 11		-- For gas fuel or for both gas and other fuels		
7321 11 10		--- With oven, including separate ovens	2,7	0
7321 11 90		--- Other	2,7	0
7321 12 00		-- For liquid fuel	2,7	0
7321 19 00		-- Other, including appliances for solid fuel	2,7	0
		- Other appliances		
7321 81		-- For gas fuel or for both gas and other fuels		
7321 81 10		--- With exhaust outlet	2,7	0
7321 81 90		--- Other	2,7	0
7321 82		-- For liquid fuel		
7321 82 10		--- With exhaust outlet	2,7	0
7321 82 90		--- Other	2,7	0
7321 89 00		-- Other, including appliances for solid fuel	2,7	0
7321 90 00		- Parts	2,7	0
7322		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel		
		- Radiators and parts thereof		
7322 11 00		-- Of cast iron	3,2	0
7322 19 00		-- Other	3,2	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7322 90 00		- Other	3,2	0
7323		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel		
7323 10 00		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	3,2	0
		- Other		
7323 91 00		-- Of cast iron, not enamelled	3,2	0
7323 92 00		-- Of cast iron, enamelled	3,2	0
7323 93		-- Of stainless steel		
7323 93 10		--- Articles for table use	3,2	0
7323 93 90		--- Other	3,2	0
7323 94		-- Of iron (other than cast iron) or steel, enamelled		
7323 94 10		--- Articles for table use	3,2	0
7323 94 90		--- Other	3,2	0
7323 99		-- Other		
7323 99 10		--- Articles for table use	3,2	0
		--- Other		
7323 99 91		---- Varnished or painted	3,2	0
7323 99 99		---- Other	3,2	0
7324		Sanitary ware and parts thereof, of iron or steel		
7324 10 00		- Sinks and washbasins, of stainless steel	2,7	0
		- Baths		
7324 21 00		-- Of cast iron, whether or not enamelled	3,2	0
7324 29 00		-- Other	3,2	0
7324 90 00		- Other, including parts	3,2	0
7325		Other cast articles of iron or steel		
7325 10		- Of non-malleable cast iron		
7325 10 50		-- Surface and valve boxes	1,7	0
		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7325 10 92		--- For sewage, water, etc., systems	1,7	0
7325 10 99		--- Other	1,7	0
		- Other		
7325 91 00		-- Grinding balls and similar articles for mills	2,7	0
7325 99		-- Other		
7325 99 10		--- Of malleable cast iron	2,7	0
7325 99 90		--- Other	2,7	0
7326		Other articles of iron or steel		
		- Forged or stamped, but not further worked		
7326 11 00		-- Grinding balls and similar articles for mills	2,7	0
7326 19		-- Other		
7326 19 10		--- Open-die forged	2,7	0
7326 19 90		--- Other	2,7	0
7326 20		- Articles of iron or steel wire		
7326 20 30		-- Small cages and aviaries	2,7	0
7326 20 50		-- Wire baskets	2,7	0
7326 20 80		-- Other	2,7	0
7326 90		- Other		
7326 90 10		-- Snuffboxes, cigarette cases, cosmetic and powder boxes and cases, and similar pocket articles	2,7	0
7326 90 30		-- Ladders and steps	2,7	0
7326 90 40		-- Pallets and similar platforms for handling goods	2,7	0
7326 90 50		-- Reels for cables, piping and the like	2,7	0
7326 90 60		-- Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2,7	0
7326 90 70		-- Perforated buckets and similar articles of sheet used to filter water at the entrance to drains	2,7	0
		-- Other articles of iron or steel		
7326 90 91		--- Open-die forged	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7326 90 93		--- Closed-die forged	2,7	0
7326 90 95		--- Sintered	2,7	0
7326 90 98		--- Other	2,7	0
74		CHAPTER 74 — COPPER AND ARTICLES THEREOF		
7401 00 00		Copper mattes; cement copper (precipitated copper)	Free	0
7402 00 00		Unrefined copper; copper anodes for electrolytic refining	Free	0
7403		Refined copper and copper alloys, unwrought		
		- Refined copper		
7403 11 00		-- Cathodes and sections of cathodes	Free	0
7403 12 00		-- Wire-bars	Free	0
7403 13 00		-- Billets	Free	0
7403 19 00		-- Other	Free	0
		- Copper alloys		
7403 21 00		-- Copper-zinc base alloys (brass)	Free	0
7403 22 00		-- Copper-tin base alloys (bronze)	Free	0
7403 29 00		-- Other copper alloys (other than master alloys of heading 7405)	Free	0
7404 00		Copper waste and scrap		
7404 00 10		- Of refined copper	Free	0
		- Of copper alloys		
7404 00 91		-- Of copper-zinc base alloys (brass)	Free	0
7404 00 99		-- Other	Free	0
7405 00 00		Master alloys of copper	Free	0
7406		Copper powders and flakes		
7406 10 00		- Powders of non-lamellar structure	Free	0
7406 20 00		- Powders of lamellar structure; flakes	Free	0
7407		Copper bars, rods and profiles		
7407 10 00		- Of refined copper	4,8	0
		- Of copper alloys		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7407 21		-- Of copper-zinc base alloys (brass)		
7407 21 10		--- Bars and rods	4,8	0
7407 21 90		--- Profiles	4,8	0
7407 29		-- Other		
7407 29 10		--- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	0
7407 29 90		--- Other	4,8	0
7408		Copper wire		
		- Of refined copper		
7408 11 00		-- Of which the maximum cross-sectional dimension exceeds 6 mm	4,8	0
7408 19		-- Other		
7408 19 10		--- Of which the maximum cross-sectional dimension exceeds 0,5 mm	4,8	0
7408 19 90		--- Of which the maximum cross-sectional dimension does not exceed 0,5 mm	4,8	0
		- Of copper alloys		
7408 21 00		-- Of copper-zinc base alloys (brass)	4,8	0
7408 22 00		-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	0
7408 29 00		-- Other	4,8	0
7409		Copper plates, sheets and strip, of a thickness exceeding 0,15 mm		
		- Of refined copper		
7409 11 00		-- In coils	4,8	0
7409 19 00		-- Other	4,8	0
		- Of copper-zinc base alloys (brass)		
7409 21 00		-- In coils	4,8	0
7409 29 00		-- Other	4,8	0
		- Of copper-tin base alloys (bronze)		
7409 31 00		-- In coils	4,8	0
7409 39 00		-- Other	4,8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7409 40		- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
7409 40 10		-- Of copper-nickel base alloys (cupro-nickel)	4,8	0
7409 40 90		-- Of copper-nickel-zinc base alloys (nickel silver)	4,8	0
7409 90 00		- Of other copper alloys	4,8	0
7410		Copper foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm		
		- Not backed		
7410 11 00		-- Of refined copper	5,2	0
7410 12 00		-- Of copper alloys	5,2	0
		- Backed		
7410 21 00		-- Of refined copper	5,2	0
7410 22 00		-- Of copper alloys	5,2	0
7411		Copper tubes and pipes		
7411 10		- Of refined copper		
		-- Straight, of a wall thickness		
7411 10 11		--- Exceeding 0,6 mm	4,8	0
7411 10 19		--- Not exceeding 0,6 mm	4,8	0
7411 10 90		-- Other	4,8	0
		- Of copper alloys		
7411 21		-- Of copper-zinc base alloys (brass)		
7411 21 10		--- Straight	4,8	0
7411 21 90		--- Other	4,8	0
7411 22 00		-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	0
7411 29 00		-- Other	4,8	0
7412		Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
7412 10 00		- Of refined copper	5,2	0
7412 20 00		- Of copper alloys	5,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7413 00		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated		
7413 00 20		- Of refined copper	5,2	0
7413 00 80		- Of copper alloys	5,2	0
7415		Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper		
7415 10 00		- Nails and tacks, drawing pins, staples and similar articles	4	0
		- Other articles, not threaded		
7415 21 00		-- Washers (including spring washers)	3	0
7415 29 00		-- Other	3	0
		- Other threaded articles		
7415 33 00		-- Screws; bolts and nuts	3	0
7415 39 00		-- Other	3	0
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
7418 11 00		-- Pot scourers and scouring or polishing pads, gloves and the like	3	0
7418 19		-- Other		
7418 19 10		--- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	4	0
7418 19 90		--- Other	3	0
7418 20 00		- Sanitary ware and parts thereof	3	0
7419		Other articles of copper		
7419 10 00		- Chain and parts thereof	3	0
		- Other		
7419 91 00		-- Cast, moulded, stamped or forged, but not further worked	3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7419 99		-- Other		
7419 99 10		--- Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	4,3	0
7419 99 30		--- Springs	4	0
7419 99 90		--- Other	3	0
75		CHAPTER 75 — NICKEL AND ARTICLES THEREOF		
7501		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
7501 10 00		– Nickel mattes	Free	0
7501 20 00		– Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	0
7502		Unwrought nickel		
7502 10 00		– Nickel, not alloyed	Free	0
7502 20 00		– Nickel alloys	Free	0
7503 00		Nickel waste and scrap		
7503 00 10		– Of nickel, not alloyed	Free	0
7503 00 90		– Of nickel alloys	Free	0
7504 00 00		Nickel powders and flakes	Free	0
7505		Nickel bars, rods, profiles and wire		
		– Bars, rods and profiles		
7505 11 00		-- Of nickel, not alloyed	Free	0
7505 12 00		-- Of nickel alloys	2,9	0
		– Wire		
7505 21 00		-- Of nickel, not alloyed	Free	0
7505 22 00		-- Of nickel alloys	2,9	0
7506		Nickel plates, sheets, strip and foil		
7506 10 00		– Of nickel, not alloyed	Free	0
7506 20 00		– Of nickel alloys	3,3	0
7507		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Tubes and pipes		
7507 11 00		-- Of nickel, not alloyed	Free	0
7507 12 00		-- Of nickel alloys	Free	0
7507 20 00		- Tube or pipe fittings	2,5	0
7508		Other articles of nickel		
7508 10 00		- Cloth, grill and netting, of nickel wire	Free	0
7508 90 00		- Other	Free	0
76		CHAPTER 76 — ALUMINIUM AND ARTICLES THEREOF		
7601		Unwrought aluminium		
7601 10 00		- Aluminium, not alloyed	6	5
7601 20		- Aluminium alloys		
7601 20 10		-- Primary	6	5
		-- Secondary		
7601 20 91		--- In ingots or in liquid state	6	5
7601 20 99		--- Other	6	5
7602 00		Aluminium waste and scrap		
		- Waste		
7602 00 11		-- Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0,2 mm	Free	0
7602 00 19		-- Other (including factory rejects)	Free	0
7602 00 90		- Scrap	Free	0
7603		Aluminium powders and flakes		
7603 10 00		- Powders of non-lamellar structure	5	0
7603 20 00		- Powders of lamellar structure; flakes	5	0
7604		Aluminium bars, rods and profiles		
7604 10		- Of aluminium, not alloyed		
7604 10 10		-- Bars and rods	7,5	0
7604 10 90		-- Profiles	7,5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Of aluminium alloys		
7604 21 00		-- Hollow profiles	7,5	0
7604 29		-- Other		
7604 29 10		--- Bars and rods	7,5	0
7604 29 90		--- Profiles	7,5	0
7605		Aluminium wire		
		- Of aluminium, not alloyed		
7605 11 00		-- Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	0
7605 19 00		-- Other	7,5	0
		- Of aluminium alloys		
7605 21 00		-- Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	0
7605 29 00		-- Other	7,5	0
7606		Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm		
		- Rectangular (including square)		
7606 11		-- Of aluminium, not alloyed		
7606 11 10		--- Painted, varnished or coated with plastics	7,5	0
		--- Other, of a thickness of		
7606 11 91		---- Less than 3 mm	7,5	0
7606 11 93		---- Not less than 3 mm but less than 6 mm	7,5	0
7606 11 99		---- Not less than 6 mm	7,5	0
7606 12		-- Of aluminium alloys		
7606 12 10		--- Strip for venetian blinds	7,5	0
		--- Other		
7606 12 50		---- Painted, varnished or coated with plastics	7,5	0
		---- Other, of a thickness of		
7606 12 91		----- Less than 3 mm	7,5	0
7606 12 93		----- Not less than 3 mm but less than 6 mm	7,5	0
7606 12 99		----- Not less than 6 mm	7,5	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Other		
7606 91 00		-- Of aluminium, not alloyed	7,5	0
7606 92 00		-- Of aluminium alloys	7,5	0
7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm		
		- Not backed		
7607 11		-- Rolled but not further worked		
7607 11 10		--- Of a thickness of less than 0,021 mm	7,5	0
7607 11 90		--- Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	0
7607 19		-- Other		
7607 19 10		--- Of a thickness of less than 0,021 mm	7,5	0
		--- Of a thickness of not less than 0,021 mm but not more than 0,2 mm		
7607 19 91		---- Self-adhesive	7,5	0
7607 19 99		---- Other	7,5	0
7607 20		- Backed		
7607 20 10		-- Of a thickness (excluding any backing) of less than 0,021 mm	10	0
		-- Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm		
7607 20 91		--- Self-adhesive	7,5	0
7607 20 99		--- Other	7,5	0
7608		Aluminium tubes and pipes		
7608 10 00		- Of aluminium, not alloyed	7,5	0
7608 20		- Of aluminium alloys		
7608 20 20		-- Welded	7,5	0
		-- Other		
7608 20 81		--- Not further worked than extruded	7,5	0
7608 20 89		--- Other	7,5	0
7609 00 00		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5,9	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7610		Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
7610 10 00		- Doors, windows and their frames and thresholds for doors	6	0
7610 90		- Other		
7610 90 10		-- Bridges and bridge-sections, towers and lattice masts	7	0
7610 90 90		-- Other	6	0
7611 00 00		Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	6	0
7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7612 10 00		- Collapsible tubular containers	6	0
7612 90		- Other		
7612 90 10		-- Rigid tubular containers	6	0
7612 90 20		-- Containers of a kind used for aerosols	6	0
		-- Other, with a capacity of		
7612 90 91		--- 50 litres or more	6	0
7612 90 98		--- Less than 50 litres	6	0
7613 00 00		Aluminium containers for compressed or liquefied gas	6	0
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
7614 10 00		- With steel core	6	0
7614 90 00		- Other	6	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
7615 11 00		-- Pot scourers and scouring or polishing pads, gloves and the like	6	0
7615 19		-- Other		
7615 19 10		--- Cast	6	0
7615 19 90		--- Other	6	0
7615 20 00		- Sanitary ware and parts thereof	6	0
7616		Other articles of aluminium		
7616 10 00		- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	6	0
		- Other		
7616 91 00		-- Cloth, grill, netting and fencing, of aluminium wire	6	0
7616 99		-- Other		
7616 99 10		--- Cast	6	0
7616 99 90		--- Other	6	0
78		CHAPTER 78 — LEAD AND ARTICLES THEREOF		
7801		Unwrought lead		
7801 10 00		- Refined lead	2,5	0
		- Other		
7801 91 00		-- Containing by weight antimony as the principal other element	2,5	0
7801 99		-- Other		
7801 99 10		--- For refining, containing 0,02 % or more by weight of silver (bullion lead)	Free	0
		--- Other		
7801 99 91		---- Lead alloys	2,5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
7801 99 99		---- Other	2,5	0
7802 00 00		Lead waste and scrap	Free	0
7804		Lead plates, sheets, strip and foil; lead powders and flakes		
		- Plates, sheets, strip and foil		
7804 11 00		-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	5	0
7804 19 00		-- Other	5	0
7804 20 00		- Powders and flakes	Free	0
7806 00		Other articles of lead		
7806 00 10		- Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (Euratom)	Free	0
7806 00 30		- Bars, rods, profiles and wire	5	0
7806 00 50		- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	0
7806 00 90		- Other	5	0
79		CHAPTER 79 — ZINC AND ARTICLES THEREOF		
7901		Unwrought zinc		
		- Zinc, not alloyed		
7901 11 00		-- Containing by weight 99,99 % or more of zinc	2,5	0
7901 12		-- Containing by weight less than 99,99 % of zinc		
7901 12 10		--- Containing by weight 99,95 % or more but less than 99,99 % of zinc	2,5	0
7901 12 30		--- Containing by weight 98,5 % or more but less than 99,95 % of zinc	2,5	0
7901 12 90		--- Containing by weight 97,5 % or more but less than 98,5 % of zinc	2,5	0
7901 20 00		- Zinc alloys	2,5	0
7902 00 00		Zinc waste and scrap	Free	0
7903		Zinc dust, powders and flakes		
7903 10 00		- Zinc dust	2,5	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
7903 90 00		– Other	2,5	0
7904 00 00		Zinc bars, rods, profiles and wire	5	0
7905 00 00		Zinc plates, sheets, strip and foil	5	0
7907 00		Other articles of zinc		
7907 00 10		– Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	0
7907 00 90		– Other	5	0
80		CHAPTER 80 — TIN AND ARTICLES THEREOF		
8001		Unwrought tin		
8001 10 00		– Tin, not alloyed	Free	0
8001 20 00		– Tin alloys	Free	0
8002 00 00		Tin waste and scrap	Free	0
8003 00 00		Tin bars, rods, profiles and wire	Free	0
8007 00		Other articles of tin		
8007 00 10		– Plates, sheets and strip, of a thickness exceeding 0,2 mm	Free	0
8007 00 30		– Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; powders and flakes	Free	0
8007 00 50		– Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Free	0
8007 00 90		– Other	Free	0
81		CHAPTER 81 — OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101		Tungsten (wolfram) and articles thereof, including waste and scrap		
8101 10 00		– Powders	5	0
		– Other		
8101 94 00		-- Unwrought tungsten, including bars and rods obtained simply by sintering	5	0
8101 96 00		-- Wire	6	0
8101 97 00		-- Waste and scrap	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8101 99		-- Other		
8101 99 10		--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	6	0
8101 99 90		--- Other	7	0
8102		Molybdenum and articles thereof, including waste and scrap		
8102 10 00		- Powders	4	0
		- Other		
8102 94 00		-- Unwrought molybdenum, including bars and rods obtained simply by sintering	3	0
8102 95 00		-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	0
8102 96 00		-- Wire	6,1	0
8102 97 00		-- Waste and scrap	Free	0
8102 99 00		-- Other	7	0
8103		Tantalum and articles thereof, including waste and scrap		
8103 20 00		- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	0
8103 30 00		- Waste and scrap	Free	0
8103 90		- Other		
8103 90 10		-- Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	0
8103 90 90		-- Other	4	0
8104		Magnesium and articles thereof, including waste and scrap		
		- Unwrought magnesium		
8104 11 00		-- Containing at least 99,8 % by weight of magnesium	5,3	0
8104 19 00		-- Other	4	0
8104 20 00		- Waste and scrap	Free	0
8104 30 00		- Rasplings, turnings and granules, graded according to size; powders	4	0
8104 90 00		- Other	4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8105		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
8105 20 00		– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	0
8105 30 00		– Waste and scrap	Free	0
8105 90 00		– Other	3	0
8106 00		Bismuth and articles thereof, including waste and scrap		
8106 00 10		– Unwrought bismuth; waste and scrap; powders	Free	0
8106 00 90		– Other	2	0
8107		Cadmium and articles thereof, including waste and scrap		
8107 20 00		– Unwrought cadmium; powders	3	0
8107 30 00		– Waste and scrap	Free	0
8107 90 00		– Other	4	0
8108		Titanium and articles thereof, including waste and scrap		
8108 20 00		– Unwrought titanium; powders	5	0
8108 30 00		– Waste and scrap	5	0
8108 90		– Other		
8108 90 30		-- Bars, rods, profiles and wire	7	0
8108 90 50		-- Plates, sheets, strip and foil	7	0
8108 90 60		-- Tubes and pipes	7	0
8108 90 90		-- Other	7	0
8109		Zirconium and articles thereof, including waste and scrap		
8109 20 00		– Unwrought zirconium; powders	5	0
8109 30 00		– Waste and scrap	Free	0
8109 90 00		– Other	9	0
8110		Antimony and articles thereof, including waste and scrap		
8110 10 00		– Unwrought antimony; powders	7	3

EU tariff schedule				
CN 2007		Description	Base rate	Category
8110 20 00		- Waste and scrap	Free	0
8110 90 00		- Other	7	0
8111 00		Manganese and articles thereof, including waste and scrap		
		- Unwrought manganese; waste and scrap; powders		
8111 00 11		-- Unwrought manganese; powders	Free	0
8111 00 19		-- Waste and scrap	Free	0
8111 00 90		- Other	5	0
8112		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap		
		- Beryllium		
8112 12 00		-- Unwrought; powders	Free	0
8112 13 00		-- Waste and scrap	Free	0
8112 19 00		-- Other	3	0
		- Chromium		
8112 21		-- Unwrought; powders		
8112 21 10		--- Alloys containing more than 10 % by weight of nickel	Free	0
8112 21 90		--- Other	3	0
8112 22 00		-- Waste and scrap	Free	0
8112 29 00		-- Other	5	0
		- Thallium		
8112 51 00		-- Unwrought; powders	1,5	0
8112 52 00		-- Waste and scrap	Free	0
8112 59 00		-- Other	3	0
		- Other		
8112 92		-- Unwrought; waste and scrap; powders		
8112 92 10		--- Hafnium (celtium)	3	0
		--- Niobium (columbium); rhenium; gallium; indium; vanadium; germanium		
8112 92 21		---- Waste and scrap	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		----- Other		
8112 92 31		----- Niobium (columbium); rhenium	3	0
8112 92 81		----- Indium	2	0
8112 92 89		----- Gallium	1,5	0
8112 92 91		----- Vanadium	Free	0
8112 92 95		----- Germanium	4,5	0
8112 99		-- Other		
8112 99 20		--- Hafnium (celtium); germanium	7	0
8112 99 30		--- Niobium (columbium); rhenium	9	0
8112 99 70		--- Gallium; indium; vanadium	3	0
8113 00		Cermets and articles thereof, including waste and scrap		
8113 00 20		- Unwrought	4	0
8113 00 40		- Waste and scrap	Free	0
8113 00 90		- Other	5	0
82		CHAPTER 82 — TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry		
8201 10 00		- Spades and shovels	1,7	0
8201 20 00		- Forks	1,7	0
8201 30 00		- Mattocks, picks, hoes and rakes	1,7	0
8201 40 00		- Axes, billhooks and similar hewing tools	1,7	0
8201 50 00		- Secateurs and similar one-handed pruners and shears (including poultry shears)	1,7	0
8201 60 00		- Hedge shears, two-handed pruning shears and similar two-handed shears	1,7	0
8201 90 00		- Other hand tools of a kind used in agriculture, horticulture or forestry	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8202		Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
8202 10 00		- Handsaws	1,7	0
8202 20 00		- Band saw blades	1,7	0
		- Circular saw blades (including slitting or slotting saw blades)		
8202 31 00		-- With working part of steel	2,7	0
8202 39 00		-- Other, including parts	2,7	0
8202 40 00		- Chainsaw blades	1,7	0
		- Other saw blades		
8202 91 00		-- Straight saw blades, for working metal	2,7	0
8202 99		-- Other		
		--- With working part of steel		
8202 99 11		---- For working metal	2,7	0
8202 99 19		---- For working other materials	2,7	0
8202 99 90		--- With working part of other materials	2,7	0
8203		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
8203 10 00		- Files, rasps and similar tools	1,7	0
8203 20		- Pliers (including cutting pliers), pincers, tweezers and similar tools		
8203 20 10		-- Tweezers	1,7	0
8203 20 90		-- Other	1,7	0
8203 30 00		- Metal-cutting shears and similar tools	1,7	0
8203 40 00		- Pipe-cutters, bolt croppers, perforating punches and similar tools	1,7	0
8204		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles		
		- Hand-operated spanners and wrenches		
8204 11 00		-- Non-adjustable	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8204 12 00		-- Adjustable	1,7	0
8204 20 00		- Interchangeable spanner sockets, with or without handles	1,7	0
8205		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		
8205 10 00		- Drilling, threading or tapping tools	1,7	0
8205 20 00		- Hammers and sledge hammers	3,7	0
8205 30 00		- Planes, chisels, gouges and similar cutting tools for working wood	3,7	0
8205 40 00		- Screwdrivers	3,7	0
		- Other hand tools (including glaziers' diamonds)		
8205 51 00		-- Household tools	3,7	0
8205 59		-- Other		
8205 59 10		--- Tools for masons, moulders, cement workers, plasterers and painters	3,7	0
8205 59 30		--- Cartridge-operated riveting, wallplugging, etc., tools	2,7	0
8205 59 90		--- Other	2,7	0
8205 60 00		- Blowlamps	2,7	0
8205 70 00		- Vices, clamps and the like	3,7	0
8205 80 00		- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2,7	0
8205 90 00		- Sets of articles of two or more of the foregoing subheadings	3,7	0
8206 00 00		Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	3,7	0
8207		Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools		
		- Rock-drilling or earth-boring tools		
8207 13 00		-- With working part of cermets	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8207 19		-- Other, including parts		
8207 19 10		--- With working part of diamond or agglomerated diamond	2,7	0
8207 19 90		--- Other	2,7	0
8207 20		- Dies for drawing or extruding metal		
8207 20 10		-- With working part of diamond or agglomerated diamond	2,7	0
8207 20 90		-- With working part of other materials	2,7	0
8207 30		- Tools for pressing, stamping or punching		
8207 30 10		-- For working metal	2,7	0
8207 30 90		-- Other	2,7	0
8207 40		- Tools for tapping or threading		
		-- For working metal		
8207 40 10		--- Tools for tapping	2,7	0
8207 40 30		--- Tools for threading	2,7	0
8207 40 90		-- Other	2,7	0
8207 50		- Tools for drilling, other than for rock-drilling		
8207 50 10		-- With working part of diamond or agglomerated diamond	2,7	0
		-- With working part of other materials		
8207 50 30		--- Masonry drills	2,7	0
		--- Other		
		---- For working metal, with working part		
8207 50 50		----- Of cermets	2,7	0
8207 50 60		----- Of high speed steel	2,7	0
8207 50 70		----- Of other materials	2,7	0
8207 50 90		---- Other	2,7	0
8207 60		- Tools for boring or broaching		
8207 60 10		-- With working part of diamond or agglomerated diamond	2,7	0
		-- With working part of other materials		
		--- Tools for boring		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8207 60 30		---- For working metal	2,7	0
8207 60 50		---- Other	2,7	0
		--- Tools for broaching		
8207 60 70		---- For working metal	2,7	0
8207 60 90		---- Other	2,7	0
8207 70		- Tools for milling		
		-- For working metal, with working part		
8207 70 10		--- Of cermets	2,7	0
		--- Of other materials		
8207 70 31		---- Shank type	2,7	0
8207 70 35		---- Hobs	2,7	0
8207 70 38		---- Other	2,7	0
8207 70 90		-- Other	2,7	0
8207 80		- Tools for turning		
		-- For working metal, with working part		
8207 80 11		--- Of cermets	2,7	0
8207 80 19		--- Of other materials	2,7	0
8207 80 90		-- Other	2,7	0
8207 90		- Other interchangeable tools		
8207 90 10		-- With working part of diamond or agglomerated diamond	2,7	0
		-- With working part of other materials		
8207 90 30		--- Screwdriver bits	2,7	0
8207 90 50		--- Gear-cutting tools	2,7	0
		--- Other, with working part		
		---- Of cermets		
8207 90 71		----- For working metal	2,7	0
8207 90 78		----- Other	2,7	0
		---- Of other materials		
8207 90 91		----- For working metal	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8207 90 99		----- Other	2,7	0
8208		Knives and cutting blades, for machines or for mechanical appliances		
8208 10 00		- For metalworking	1,7	0
8208 20 00		- For woodworking	1,7	0
8208 30		- For kitchen appliances or for machines used by the food industry		
8208 30 10		-- Circular knives	1,7	0
8208 30 90		-- Other	1,7	0
8208 40 00		- For agricultural, horticultural or forestry machines	1,7	0
8208 90 00		- Other	1,7	0
8209 00		Plates, sticks, tips and the like for tools, unmounted, of cermets		
8209 00 20		- Indexable inserts	2,7	0
8209 00 80		- Other	2,7	0
8210 00 00		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	2,7	0
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor		
8211 10 00		- Sets of assorted articles	8,5	0
		- Other		
8211 91		-- Table knives having fixed blades		
8211 91 30		--- Table knives with handle and blade of stainless steel	8,5	0
8211 91 80		--- Other	8,5	0
8211 92 00		-- Other knives having fixed blades	8,5	0
8211 93 00		-- Knives having other than fixed blades	8,5	0
8211 94 00		-- Blades	6,7	0
8211 95 00		-- Handles of base metal	2,7	0
8212		Razors and razor blades (including razor blade blanks in strips)		
8212 10		- Razors		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8212 10 10		-- Safety razors with non-replaceable blades	2,7	0
8212 10 90		-- Other	2,7	0
8212 20 00		- Safety razor blades, including razor blade blanks in strips	2,7	0
8212 90 00		- Other parts	2,7	0
8213 00 00		Scissors, tailors' shears and similar shears, and blades therefor	4,2	0
8214		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)		
8214 10 00		- Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	2,7	0
8214 20 00		- Manicure or pedicure sets and instruments (including nail files)	2,7	0
8214 90 00		- Other	2,7	0
8215		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware		
8215 10		- Sets of assorted articles containing at least one article plated with precious metal		
8215 10 20		-- Containing only articles plated with precious metal	4,7	0
		-- Other		
8215 10 30		--- Of stainless steel	8,5	0
8215 10 80		--- Other	4,7	0
8215 20		- Other sets of assorted articles		
8215 20 10		-- Of stainless steel	8,5	0
8215 20 90		-- Other	4,7	0
		- Other		
8215 91 00		-- Plated with precious metal	4,7	0
8215 99		-- Other		
8215 99 10		--- Of stainless steel	8,5	0
8215 99 90		--- Other	4,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
83		CHAPTER 83 — MISCELLANEOUS ARTICLES OF BASE METAL		
8301		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal		
8301 10 00		– Padlocks	2,7	0
8301 20 00		– Locks of a kind used for motor vehicles	2,7	0
8301 30 00		– Locks of a kind used for furniture	2,7	0
8301 40		– Other locks		
		-- Locks of a kind used for doors of buildings		
8301 40 11		--- Cylinder	2,7	0
8301 40 19		--- Other	2,7	0
8301 40 90		-- Other locks	2,7	0
8301 50 00		– Clasps and frames with clasps, incorporating locks	2,7	0
8301 60 00		– Parts	2,7	0
8301 70 00		– Keys presented separately	2,7	0
8302		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal		
8302 10 00		– Hinges	2,7	0
8302 20 00		– Castors	2,7	0
8302 30 00		– Other mountings, fittings and similar articles suitable for motor vehicles	2,7	0
		– Other mountings, fittings and similar articles		
8302 41 00		-- Suitable for buildings	2,7	0
8302 42 00		-- Other, suitable for furniture	2,7	0
8302 49 00		-- Other	2,7	0
8302 50 00		– Hat-racks, hat-pegs, brackets and similar fixtures	2,7	0
8302 60 00		– Automatic door closers	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8303 00		Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal		
8303 00 10		– Armoured or reinforced safes and strongboxes	2,7	0
8303 00 30		– Armoured or reinforced doors and safe deposit lockers for strongrooms	2,7	0
8303 00 90		– Cash or deed boxes and the like	2,7	0
8304 00 00		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	2,7	0
8305		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal		
8305 10 00		– Fittings for loose-leaf binders or files	2,7	0
8305 20 00		– Staples in strips	2,7	0
8305 90 00		– Other, including parts	2,7	0
8306		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal		
8306 10 00		– Bells, gongs and the like	Free	0
		– Statuettes and other ornaments		
8306 21 00		-- Plated with precious metal	Free	0
8306 29		-- Other		
8306 29 10		--- Of copper	Free	0
8306 29 90		--- Of other base metal	Free	0
8306 30 00		– Photograph, picture or similar frames; mirrors	2,7	0
8307		Flexible tubing of base metal, with or without fittings		
8307 10 00		– Of iron or steel	2,7	0
8307 90 00		– Of other base metal	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8308		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal		
8308 10 00		- Hooks, eyes and eyelets	2,7	0
8308 20 00		- Tubular or bifurcated rivets	2,7	0
8308 90 00		- Other, including parts	2,7	0
8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		
8309 10 00		- Crown corks	2,7	0
8309 90		- Other		
8309 90 10		-- Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	3,7	0
8309 90 90		-- Other	2,7	0
8310 00 00		Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	2,7	0
8311		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
8311 10		- Coated electrodes of base metal, for electric arc-welding		
8311 10 10		-- Welding electrodes cored with iron or steel and coated with refractory material	2,7	0
8311 10 90		-- Other	2,7	0
8311 20 00		- Cored wire of base metal, for electric arc-welding	2,7	0
8311 30 00		- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	2,7	0
8311 90 00		- Other	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
XVI		SECTION XVI — MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
84		CHAPTER 84 — NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
8401 10 00		– Nuclear reactors (Euratom)	5,7	0
8401 20 00		– Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	3,7	0
8401 30 00		– Fuel elements (cartridges), non-irradiated (Euratom)	3,7	0
8401 40 00		– Parts of nuclear reactors (Euratom)	3,7	0
8402		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers		
		– Steam or other vapour generating boilers		
8402 11 00		-- Watertube boilers with a steam production exceeding 45 tonnes per hour	2,7	0
8402 12 00		-- Watertube boilers with a steam production not exceeding 45 tonnes per hour	2,7	0
8402 19		-- Other vapour generating boilers, including hybrid boilers		
8402 19 10		--- Firetube boilers	2,7	0
8402 19 90		--- Other	2,7	0
8402 20 00		– Superheated water boilers	2,7	0
8402 90 00		– Parts	2,7	0
8403		Central heating boilers other than those of heading 8402		
8403 10		– Boilers		
8403 10 10		-- Of cast iron	2,7	0
8403 10 90		-- Other	2,7	0
8403 90		– Parts		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8403 90 10		-- Of cast iron	2,7	0
8403 90 90		-- Other	2,7	0
8404		Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units		
8404 10 00		- Auxiliary plant for use with boilers of heading 8402 or 8403	2,7	0
8404 20 00		- Condensers for steam or other vapour power units	2,7	0
8404 90 00		- Parts	2,7	0
8405		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
8405 10 00		- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1,7	0
8405 90 00		- Parts	1,7	0
8406		Steam turbines and other vapour turbines		
8406 10 00		- Turbines for marine propulsion	2,7	0
		- Other turbines		
8406 81		-- Of an output exceeding 40 MW		
8406 81 10		--- Steam turbines for electricity generation	2,7	0
8406 81 90		--- Other	2,7	0
8406 82		-- Of an output not exceeding 40 MW		
		--- Steam turbines for electricity generation, of a power		
8406 82 11		---- Not exceeding 10 MW	2,7	0
8406 82 19		---- Exceeding 10 MW	2,7	0
8406 82 90		--- Other	2,7	0
8406 90		- Parts		
8406 90 10		-- Stator blades, rotors and their blades	2,7	0
8406 90 90		-- Other	2,7	0
8407		Spark-ignition reciprocating or rotary internal combustion piston engines		
8407 10 00		- Aircraft engines	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Marine propulsion engines		
8407 21		-- Outboard motors		
8407 21 10		--- Of a cylinder capacity not exceeding 325 cm ³	6,2	0
		--- Of a cylinder capacity exceeding 325 cm ³		
8407 21 91		---- Of a power not exceeding 30 kW	4,2	0
8407 21 99		---- Of a power exceeding 30 kW	4,2	0
8407 29		-- Other		
8407 29 20		--- Of a power not exceeding 200 kW	4,2	0
8407 29 80		--- Of a power exceeding 200 kW	4,2	0
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87		
8407 31 00		-- Of a cylinder capacity not exceeding 50 cm ³	2,7	0
8407 32		-- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³		
8407 32 10		--- Of a cylinder capacity exceeding 50 cm ³ but not exceeding 125 cm ³	2,7	0
8407 32 90		--- Of a cylinder capacity exceeding 125 cm ³ but not exceeding 250 cm ³	2,7	0
8407 33		-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³		
8407 33 10		--- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of headings 8703, 8704 and 8705	2,7	0
8407 33 90		--- Other	2,7	0
8407 34		-- Of a cylinder capacity exceeding 1 000 cm ³		
8407 34 10		--- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm ³ ; motor vehicles of heading 8705	2,7	0
		--- Other		
8407 34 30		---- Used	4,2	0
		---- New, of a cylinder capacity		
8407 34 91		----- Not exceeding 1 500 cm ³	4,2	0
8407 34 99		----- Exceeding 1 500 cm ³	4,2	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8407 90		- Other engines		
8407 90 10		-- Of a cylinder capacity not exceeding 250 cm ³	2,7	0
		-- Of a cylinder capacity exceeding 250 cm ³		
8407 90 50		--- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm ³ ; motor vehicles of heading 8705	2,7	0
		--- Other		
8407 90 80		---- Of a power not exceeding 10 kW	4,2	0
8407 90 90		---- Of a power exceeding 10 kW	4,2	0
8408		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8408 10		- Marine propulsion engines		
		-- Used		
8408 10 11		--- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 19		--- Other	2,7	0
		-- New, of a power		
		--- Not exceeding 15 kW		
8408 10 22		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 24		---- Other	2,7	0
		--- Exceeding 15 kW but not exceeding 50 kW		
8408 10 26		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 28		---- Other	2,7	0
		--- Exceeding 50 kW but not exceeding 100 kW		
8408 10 31		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 39		---- Other	2,7	0
		--- Exceeding 100 kW but not exceeding 200 kW		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8408 10 41		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 49		---- Other	2,7	0
		--- Exceeding 200 kW but not exceeding 300 kW		
8408 10 51		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 59		---- Other	2,7	0
		--- Exceeding 300 kW but not exceeding 500 kW		
8408 10 61		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 69		---- Other	2,7	0
		--- Exceeding 500 kW but not exceeding 1 000 kW		
8408 10 71		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 79		---- Other	2,7	0
		--- Exceeding 1 000 kW but not exceeding 5 000 kW		
8408 10 81		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 89		---- Other	2,7	0
		--- Exceeding 5 000 kW		
8408 10 91		---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	Free	0
8408 10 99		---- Other	2,7	0
8408 20		- Engines of a kind used for the propulsion of vehicles of Chapter 87		
8408 20 10		-- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 500 cm ³ ; motor vehicles of heading 8705	2,7	0
		-- Other		
		--- For wheeled agricultural or forestry tractors, of a power		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8408 20 31		---- Not exceeding 50 kW	4,2	0
8408 20 35		---- Exceeding 50 kW but not exceeding 100 kW	4,2	0
8408 20 37		---- Exceeding 100 kW	4,2	0
		--- For other vehicles of Chapter 87, of a power		
8408 20 51		---- Not exceeding 50 kW	4,2	0
8408 20 55		---- Exceeding 50 kW but not exceeding 100 kW	4,2	0
8408 20 57		---- Exceeding 100 kW but not exceeding 200 kW	4,2	0
8408 20 99		---- Exceeding 200 kW	4,2	0
8408 90		- Other engines		
8408 90 21		-- For rail traction	4,2	0
		-- Other		
8408 90 27		--- Used	4,2	0
		--- New, of a power		
8408 90 41		---- Not exceeding 15 kW	4,2	0
8408 90 43		---- Exceeding 15 kW but not exceeding 30 kW	4,2	0
8408 90 45		---- Exceeding 30 kW but not exceeding 50 kW	4,2	0
8408 90 47		---- Exceeding 50 kW but not exceeding 100 kW	4,2	0
8408 90 61		---- Exceeding 100 kW but not exceeding 200 kW	4,2	0
8408 90 65		---- Exceeding 200 kW but not exceeding 300 kW	4,2	0
8408 90 67		---- Exceeding 300 kW but not exceeding 500 kW	4,2	0
8408 90 81		---- Exceeding 500 kW but not exceeding 1 000 kW	4,2	0
8408 90 85		---- Exceeding 1 000 kW but not exceeding 5 000 kW	4,2	0
8408 90 89		---- Exceeding 5 000 kW	4,2	0
8409		Parts suitable for use solely or principally with the engines of heading 8407 or 8408		
8409 10 00		- For aircraft engines	1,7	0
		- Other		
8409 91 00		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	2,7	0
8409 99 00		-- Other	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8410		Hydraulic turbines, water wheels, and regulators therefor		
		– Hydraulic turbines and water wheels		
8410 11 00		-- Of a power not exceeding 1 000 kW	4,5	0
8410 12 00		-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	4,5	0
8410 13 00		-- Of a power exceeding 10 000 kW	4,5	0
8410 90		– Parts, including regulators		
8410 90 10		-- Of cast iron or cast steel	4,5	0
8410 90 90		-- Other	4,5	0
8411		Turbojets, turbopropellers and other gas turbines		
		– Turbojets		
8411 11 00		-- Of a thrust not exceeding 25 kN	3,2	0
8411 12		-- Of a thrust exceeding 25 kN		
8411 12 10		--- Of a thrust exceeding 25 kN but not exceeding 44 kN	2,7	0
8411 12 30		--- Of a thrust exceeding 44 kN but not exceeding 132 kN	2,7	0
8411 12 80		--- Of a thrust exceeding 132 kN	2,7	0
		– Turbopropellers		
8411 21 00		-- Of a power not exceeding 1 100 kW	3,6	0
8411 22		-- Of a power exceeding 1 100 kW		
8411 22 20		--- Of a power exceeding 1 100 kW but not exceeding 3 730 kW	2,7	0
8411 22 80		--- Of a power exceeding 3 730 kW	2,7	0
		– Other gas turbines		
8411 81 00		-- Of a power not exceeding 5 000 kW	4,1	0
8411 82		-- Of a power exceeding 5 000 kW		
8411 82 20		--- Of a power exceeding 5 000 kW but not exceeding 20 000 kW	4,1	0
8411 82 60		--- Of a power exceeding 20 000 kW but not exceeding 50 000 kW	4,1	0
8411 82 80		--- Of a power exceeding 50 000 kW	4,1	0
		– Parts		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8411 91 00		-- Of turbojets or turbopropellers	2,7	0
8411 99 00		-- Other	4,1	0
8412		Other engines and motors		
8412 10 00		- Reaction engines other than turbojets	2,2	0
		- Hydraulic power engines and motors		
8412 21		-- Linear acting (cylinders)		
8412 21 20		--- Hydraulic systems	2,7	0
8412 21 80		--- Other	2,7	0
8412 29		-- Other		
8412 29 20		--- Hydraulic systems	4,2	0
		--- Other		
8412 29 81		---- Hydraulic fluid power motors	4,2	0
8412 29 89		---- Other	4,2	0
		- Pneumatic power engines and motors		
8412 31 00		-- Linear acting (cylinders)	4,2	0
8412 39 00		-- Other	4,2	0
8412 80		- Other		
8412 80 10		-- Steam or other vapour power engines	2,7	0
8412 80 80		-- Other	4,2	0
8412 90		- Parts		
8412 90 20		-- Of reaction engines other than turbojets	1,7	0
8412 90 40		-- Of hydraulic power engines and motors	2,7	0
8412 90 80		-- Other	2,7	0
8413		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		
		- Pumps fitted or designed to be fitted with a measuring device		
8413 11 00		-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	1,7	0
8413 19 00		-- Other	1,7	0
8413 20 00		- Handpumps, other than those of subheading 8413 11 or 8413 19	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8413 30		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
8413 30 20		-- Injection pumps	1,7	0
8413 30 80		-- Other	1,7	0
8413 40 00		- Concrete pumps	1,7	0
8413 50		- Other reciprocating positive displacement pumps		
8413 50 20		-- Hydraulic units	1,7	0
8413 50 40		-- Dosing and proportioning pumps	1,7	0
		-- Other		
		--- Piston pumps		
8413 50 61		---- Hydraulic fluid power	1,7	0
8413 50 69		---- Other	1,7	0
8413 50 80		--- Other	1,7	0
8413 60		- Other rotary positive displacement pumps		
8413 60 20		-- Hydraulic units	1,7	0
		-- Other		
		--- Gear pumps		
8413 60 31		---- Hydraulic fluid power	1,7	0
8413 60 39		---- Other	1,7	0
		--- Vane pumps		
8413 60 61		---- Hydraulic fluid power	1,7	0
8413 60 69		---- Other	1,7	0
8413 60 70		--- Screw pumps	1,7	0
8413 60 80		--- Other	1,7	0
8413 70		- Other centrifugal pumps		
		-- Submersible pumps		
8413 70 21		--- Single-stage	1,7	0
8413 70 29		--- Multi-stage	1,7	0
8413 70 30		-- Glandless impeller pumps for heating systems and warm water supply	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other, with a discharge outlet diameter		
8413 70 35		--- Not exceeding 15 mm	1,7	0
		--- Exceeding 15 mm		
8413 70 45		---- Channel impeller pumps and side channel pumps	1,7	0
		---- Radial flow pumps		
		----- Single-stage		
		----- With single entry impeller		
8413 70 51		----- Monobloc	1,7	0
8413 70 59		----- Other	1,7	0
8413 70 65		----- With more than one entry impeller	1,7	0
8413 70 75		----- Multi-stage	1,7	0
		---- Other centrifugal pumps		
8413 70 81		----- Single-stage	1,7	0
8413 70 89		----- Multi-stage	1,7	0
		- Other pumps; liquid elevators		
8413 81 00		-- Pumps	1,7	0
8413 82 00		-- Liquid elevators	1,7	0
		- Parts		
8413 91 00		-- Of pumps	1,7	0
8413 92 00		-- Of liquid elevators	1,7	0
8414		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters		
8414 10		- Vacuum pumps		
8414 10 20		-- For use in semiconductor production	1,7	0
		-- Other		
8414 10 25		--- Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	0
		--- Other		
8414 10 81		---- Diffusion pumps, cryopumps and adsorption pumps	1,7	0
8414 10 89		---- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8414 20		- Hand- or foot-operated air pumps		
8414 20 20		-- Handpumps for cycles	1,7	0
8414 20 80		-- Other	2,2	0
8414 30		- Compressors of a kind used in refrigerating equipment		
8414 30 20		-- Of a power not exceeding 0,4 kW	2,2	0
		-- Of a power exceeding 0,4 kW		
8414 30 81		--- Hermetic or semi-hermetic	2,2	0
8414 30 89		--- Other	2,2	0
8414 40		- Air compressors mounted on a wheeled chassis for towing		
8414 40 10		-- Giving a flow per minute not exceeding 2 m ³	2,2	0
8414 40 90		-- Giving a flow per minute exceeding 2 m ³	2,2	0
		- Fans		
8414 51 00		-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3,2	0
8414 59		-- Other		
8414 59 20		--- Axial fans	2,3	0
8414 59 40		--- Centrifugal fans	2,3	0
8414 59 80		--- Other	2,3	0
8414 60 00		- Hoods having a maximum horizontal side not exceeding 120 cm	2,7	0
8414 80		- Other		
		-- Turbo-compressors		
8414 80 11		--- Single-stage	2,2	0
8414 80 19		--- Multi-stage	2,2	0
		-- Reciprocating displacement compressors, having a gauge pressure capacity of		
		--- Not exceeding 15 bar, giving a flow per hour		
8414 80 22		---- Not exceeding 60 m ³	2,2	0
8414 80 28		---- Exceeding 60 m ³	2,2	0
		--- Exceeding 15 bar, giving a flow per hour		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8414 80 51		---- Not exceeding 120 m ³	2,2	0
8414 80 59		---- Exceeding 120 m ³	2,2	0
		-- Rotary displacement compressors		
8414 80 73		--- Single-shaft	2,2	0
		--- Multi-shaft		
8414 80 75		---- Screw compressors	2,2	0
8414 80 78		---- Other	2,2	0
8414 80 80		-- Other	2,2	0
8414 90 00		- Parts	2,2	0
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		
8415 10		- Window or wall types, self-contained or "split-system"		
8415 10 10		-- Self-contained	2,2	0
8415 10 90		-- Split-system	2,7	0
8415 20 00		- Of a kind used for persons, in motor vehicles	2,7	0
		- Other		
8415 81 00		-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2,7	0
8415 82 00		-- Other, incorporating a refrigerating unit	2,7	0
8415 83 00		-- Not incorporating a refrigerating unit	2,7	0
8415 90 00		- Parts	2,7	0
8416		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
8416 10		- Furnace burners for liquid fuel		
8416 10 10		-- Incorporating an automatic control device	1,7	0
8416 10 90		-- Other	1,7	0
8416 20		- Other furnace burners, including combination burners		
8416 20 10		-- Only for gas, monobloc, incorporating a ventilator and a control device	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8416 20 90		-- Other	1,7	0
8416 30 00		- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1,7	0
8416 90 00		- Parts	1,7	0
8417		Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
8417 10 00		- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1,7	0
8417 20		- Bakery ovens, including biscuit ovens		
8417 20 10		-- Tunnel ovens	1,7	0
8417 20 90		-- Other	1,7	0
8417 80		- Other		
8417 80 10		-- Furnaces and ovens for the incineration of rubbish	1,7	0
8417 80 20		-- Tunnel ovens and muffle furnaces for firing ceramic products	1,7	0
8417 80 80		-- Other	1,7	0
8417 90 00		- Parts	1,7	0
8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415		
8418 10		- Combined refrigerator-freezers, fitted with separate external doors		
8418 10 20		-- Of a capacity exceeding 340 litres	1,9	0
8418 10 80		-- Other	1,9	0
		- Refrigerators, household type		
8418 21		-- Compression-type		
8418 21 10		--- Of a capacity exceeding 340 litres	1,5	0
		--- Other		
8418 21 51		---- Table model	2,5	0
8418 21 59		---- Building-in type	1,9	0
		---- Other, of a capacity		
8418 21 91		----- Not exceeding 250 litres	2,5	0
8418 21 99		----- Exceeding 250 litres but not exceeding 340 litres	1,9	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8418 29 00		-- Other	2,2	0
8418 30		- Freezers of the chest type, not exceeding 800 litres capacity		
8418 30 20		-- Of a capacity not exceeding 400 litres	2,2	0
8418 30 80		-- Of a capacity exceeding 400 litres but not exceeding 800 litres	2,2	0
8418 40		- Freezers of the upright type, not exceeding 900 litres capacity		
8418 40 20		-- Of a capacity not exceeding 250 litres	2,2	0
8418 40 80		-- Of a capacity exceeding 250 litres but not exceeding 900 litres	2,2	0
8418 50		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
		-- Refrigerated showcases and counters (incorporating a refrigerating unit or evaporator)		
8418 50 11		--- For frozen food storage	2,2	0
8418 50 19		--- Other	2,2	0
		-- Other refrigerating furniture		
8418 50 91		--- For deep-freezing, other than that of subheadings 8418 30 and 8418 40	2,2	0
8418 50 99		--- Other	2,2	0
		- Other refrigerating or freezing equipment; heat pumps		
8418 61 00		-- Heat pumps other than air conditioning machines of heading 8415	2,2	0
8418 69 00		-- Other	2,2	0
		- Parts		
8418 91 00		-- Furniture designed to receive refrigerating or freezing equipment	2,2	0
8418 99		-- Other		
8418 99 10		--- Evaporators and condensers, excluding those for refrigerators of the household type	2,2	0
8418 99 90		--- Other	2,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8419		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens, and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		
		– Instantaneous or storage water heaters, non-electric		
8419 11 00		-- Instantaneous gas water heaters	2,6	0
8419 19 00		-- Other	2,6	0
8419 20 00		– Medical, surgical or laboratory sterilisers	Free	0
		– Dryers		
8419 31 00		-- For agricultural products	1,7	0
8419 32 00		-- For wood, paper pulp, paper or paperboard	1,7	0
8419 39		-- Other		
8419 39 10		--- For ceramic articles	1,7	0
8419 39 90		--- Other	1,7	0
8419 40 00		– Distilling or rectifying plant	1,7	0
8419 50 00		– Heat-exchange units	1,7	0
8419 60 00		– Machinery for liquefying air or other gases	1,7	0
		– Other machinery, plant and equipment		
8419 81		-- For making hot drinks or for cooking or heating food		
8419 81 20		--- Percolators and other appliances for making coffee and other hot drinks	2,7	0
8419 81 80		--- Other	1,7	0
8419 89		-- Other		
8419 89 10		--- Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1,7	0
8419 89 30		--- Vacuum-vapour plant for the deposition of metal	2,4	0
8419 89 98		--- Other	2,4	0
8419 90		– Parts		
8419 90 15		-- Of sterilisers of subheading 8419 20 00	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8419 90 85		-- Other	1,7	0
8420		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
8420 10		- Calendering or other rolling machines		
8420 10 10		-- Of a kind used in the textile industry	1,7	0
8420 10 30		-- Of a kind used in the paper industry	1,7	0
8420 10 50		-- Of a kind used in the rubber or plastics industries	1,7	0
8420 10 90		-- Other	1,7	0
		- Parts		
8420 91		-- Cylinders		
8420 91 10		--- Of cast iron	1,7	0
8420 91 80		--- Other	2,2	0
8420 99 00		-- Other	2,2	0
8421		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
		- Centrifuges, including centrifugal dryers		
8421 11 00		-- Cream separators	2,2	0
8421 12 00		-- Clothes-dryers	2,7	0
8421 19		-- Other		
8421 19 20		--- Centrifuges of a kind used in laboratories	1,5	0
8421 19 70		--- Other	Free	0
		- Filtering or purifying machinery and apparatus for liquids		
8421 21 00		-- For filtering or purifying water	1,7	0
8421 22 00		-- For filtering or purifying beverages other than water	1,7	0
8421 23 00		-- Oil or petrol-filters for internal combustion engines	1,7	0
8421 29 00		-- Other	1,7	0
		- Filtering or purifying machinery and apparatus for gases		
8421 31 00		-- Intake air filters for internal combustion engines	1,7	0
8421 39		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8421 39 20		--- Machinery and apparatus for filtering or purifying air	1,7	0
		--- Machinery and apparatus for filtering or purifying other gases		
8421 39 40		---- By a liquid process	1,7	0
8421 39 60		---- By a catalytic process	1,7	0
8421 39 90		---- Other	1,7	0
		- Parts		
8421 91 00		-- Of centrifuges, including centrifugal dryers	1,7	0
8421 99 00		-- Other	1,7	0
8422		Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
		- Dishwashing machines		
8422 11 00		-- Of the household type	2,7	0
8422 19 00		-- Other	1,7	0
8422 20 00		- Machinery for cleaning or drying bottles or other containers	1,7	0
8422 30 00		- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	0
8422 40 00		- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1,7	0
8422 90		- Parts		
8422 90 10		-- Of dishwashing machines	1,7	0
8422 90 90		-- Other	1,7	0
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		
8423 10		- Personal weighing machines, including baby scales; household scales		
8423 10 10		-- Household scales	1,7	0
8423 10 90		-- Other	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8423 20 00		- Scales for continuous weighing of goods on conveyors	1,7	0
8423 30 00		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1,7	0
		- Other weighing machinery		
8423 81		-- Having a maximum weighing capacity not exceeding 30 kg		
8423 81 10		--- Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	0
8423 81 30		--- Machinery for weighing and labelling pre-packaged goods	1,7	0
8423 81 50		--- Shop-scales	1,7	0
8423 81 90		--- Other	1,7	0
8423 82		-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg		
8423 82 10		--- Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	0
8423 82 90		--- Other	1,7	0
8423 89 00		-- Other	1,7	0
8423 90 00		- Weighing machine weights of all kinds; parts of weighing machinery	1,7	0
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines		
8424 10		- Fire extinguishers, whether or not charged		
8424 10 20		-- Of a weight not exceeding 21 kg	1,7	0
8424 10 80		-- Other	1,7	0
8424 20 00		- Spray guns and similar appliances	1,7	0
8424 30		- Steam or sandblasting machines and similar jet projecting machines		
		-- Water cleaning appliances, with built-in motor		
8424 30 01		--- With heating device	1,7	0
		--- Other, of an engine power		
8424 30 05		---- Not exceeding 7,5 kW	1,7	0
8424 30 09		---- Exceeding 7,5 kW	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other machines		
8424 30 10		--- Compressed air operated	1,7	0
8424 30 90		--- Other	1,7	0
		- Other appliances		
8424 81		-- Agricultural or horticultural		
8424 81 10		--- Watering appliances	1,7	0
		--- Other		
8424 81 30		---- Portable appliances	1,7	0
		---- Other		
8424 81 91		----- Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	0
8424 81 99		----- Other	1,7	0
8424 89 00		-- Other	1,7	0
8424 90 00		- Parts	1,7	0
8425		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles		
8425 11 00		-- Powered by electric motor	Free	0
8425 19		-- Other		
8425 19 20		--- Manually operated chain hoists	Free	0
8425 19 80		--- Other	Free	0
		- Other winches; capstans		
8425 31 00		-- Powered by electric motor	Free	0
8425 39		-- Other		
8425 39 30		--- Powered by internal combustion piston engines	Free	0
8425 39 90		--- Other	Free	0
		- Jacks; hoists of a kind used for raising vehicles		
8425 41 00		-- Built-in jacking systems of a type used in garages	Free	0
8425 42 00		-- Other jacks and hoists, hydraulic	Free	0
8425 49 00		-- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8426		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers		
8426 11 00		-- Overhead travelling cranes on fixed support	Free	0
8426 12 00		-- Mobile lifting frames on tyres and straddle carriers	Free	0
8426 19 00		-- Other	Free	0
8426 20 00		- Tower cranes	Free	0
8426 30 00		- Portal or pedestal jib cranes	Free	0
		- Other machinery, self-propelled		
8426 41 00		-- On tyres	Free	0
8426 49 00		-- Other	Free	0
		- Other machinery		
8426 91		-- Designed for mounting on road vehicles		
8426 91 10		--- Hydraulic cranes designed for the loading and unloading of the vehicle	Free	0
8426 91 90		--- Other	Free	0
8426 99 00		-- Other	Free	0
8427		Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
8427 10		- Self-propelled trucks powered by an electric motor		
8427 10 10		-- With a lifting height of 1 m or more	4,5	0
8427 10 90		-- Other	4,5	0
8427 20		- Other self-propelled trucks		
		-- With a lifting height of 1 m or more		
8427 20 11		--- Rough terrain fork-lift and other stacking trucks	4,5	0
8427 20 19		--- Other	4,5	0
8427 20 90		-- Other	4,5	0
8427 90 00		- Other trucks	4	0
8428		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8428 10		– Lifts and skip hoists		
8428 10 20		-- Electrically operated	Free	0
8428 10 80		-- Other	Free	0
8428 20		– Pneumatic elevators and conveyors		
8428 20 30		-- Specially designed for use in agriculture	Free	0
		-- Other		
8428 20 91		--- For bulk materials	Free	0
8428 20 98		--- Other	Free	0
		– Other continuous-action elevators and conveyors, for goods or materials		
8428 31 00		-- Specially designed for underground use	Free	0
8428 32 00		-- Other, bucket type	Free	0
8428 33 00		-- Other, belt type	Free	0
8428 39		-- Other		
8428 39 20		--- Roller conveyors	Free	0
8428 39 90		--- Other	Free	0
8428 40 00		– Escalators and moving walkways	Free	0
8428 60 00		– Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	Free	0
8428 90		– Other machinery		
8428 90 30		-- Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	Free	0
		-- Other		
		--- Loaders specially designed for use in agriculture		
8428 90 71		---- Designed for attachment to agricultural tractors	Free	0
8428 90 79		---- Other	Free	0
		--- Other		
8428 90 91		---- Mechanical loaders for bulk material	Free	0
8428 90 95		---- Other	Free	0
8429		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Bulldozers and angledozers		
8429 11 00		-- Track laying	Free	0
8429 19 00		-- Other	Free	0
8429 20 00		- Graders and levellers	Free	0
8429 30 00		- Scrapers	Free	0
8429 40		- Tamping machines and roadrollers		
		-- Roadrollers		
8429 40 10		--- Vibratory	Free	0
8429 40 30		--- Other	Free	0
8429 40 90		-- Tamping machines	Free	0
		- Mechanical shovels, excavators and shovel loaders		
8429 51		-- Front-end shovel loaders		
8429 51 10		--- Loaders specially designed for underground use	Free	0
		--- Other		
8429 51 91		---- Crawler shovel loaders	Free	0
8429 51 99		---- Other	Free	0
8429 52		-- Machinery with a 360° revolving superstructure		
8429 52 10		--- Track-laying excavators	Free	0
8429 52 90		--- Other	Free	0
8429 59 00		-- Other	Free	0
8430		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snowploughs and snowblowers		
8430 10 00		- Piledrivers and pile-extractors	Free	0
8430 20 00		- Snowploughs and snowblowers	Free	0
		- Coal or rock cutters and tunnelling machinery		
8430 31 00		-- Self-propelled	Free	0
8430 39 00		-- Other	Free	0
		- Other boring or sinking machinery		
8430 41 00		-- Self-propelled	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8430 49 00		-- Other	Free	0
8430 50 00		- Other machinery, self-propelled	Free	0
		- Other machinery, not self-propelled		
8430 61 00		-- Tamping or compacting machinery	Free	0
8430 69 00		-- Other	Free	0
8431		Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		
8431 10 00		- Of machinery of heading 8425	Free	0
8431 20 00		- Of machinery of heading 8427	4	0
		- Of machinery of heading 8428		
8431 31 00		-- Of lifts, skip hoists or escalators	Free	0
8431 39		-- Other		
8431 39 10		--- Of rolling-mill machinery of subheading 8428 90 30	Free	0
8431 39 70		--- Other	Free	0
		- Of machinery of heading 8426, 8429 or 8430		
8431 41 00		-- Buckets, shovels, grabs and grips	Free	0
8431 42 00		-- Bulldozer or angledozer blades	Free	0
8431 43 00		-- Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	Free	0
8431 49		-- Other		
8431 49 20		--- Of cast iron or cast steel	Free	0
8431 49 80		--- Other	Free	0
8432		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432 10		- Ploughs		
8432 10 10		-- Mouldboard	Free	0
8432 10 90		-- Other	Free	0
		- Harrows, scarifiers, cultivators, weeders and hoes		
8432 21 00		-- Disc harrows	Free	0
8432 29		-- Other		
8432 29 10		--- Scarifiers and cultivators	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8432 29 30		--- Harrows	Free	0
8432 29 50		--- Rotovators	Free	0
8432 29 90		--- Other	Free	0
8432 30		- Seeders, planters and transplanters		
		-- Seeders		
8432 30 11		--- Central driven precision spacing seeders	Free	0
8432 30 19		--- Other	Free	0
8432 30 90		-- Planters and transplanters	Free	0
8432 40		- Manure spreaders and fertiliser distributors		
8432 40 10		-- Mineral or chemical fertiliser distribution	Free	0
8432 40 90		-- Other	Free	0
8432 80 00		- Other machinery	Free	0
8432 90 00		- Parts	Free	0
8433		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		
		- Mowers for lawns, parks or sports grounds		
8433 11		-- Powered, with the cutting device rotating in a horizontal plane		
8433 11 10		--- Electric	Free	0
		--- Other		
		---- Self-propelled		
8433 11 51		----- With a seat	Free	0
8433 11 59		----- Other	Free	0
8433 11 90		---- Other	Free	0
8433 19		-- Other		
		--- With motor		
8433 19 10		---- Electric	Free	0
		---- Other		
		----- Self-propelled		
8433 19 51		----- With a seat	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8433 19 59		----- Other	Free	0
8433 19 70		----- Other	Free	0
8433 19 90		--- Without motor	Free	0
8433 20		- Other mowers, including cutter bars for tractor mounting		
8433 20 10		-- With motor	Free	0
		-- Other		
		--- Designed to be carried on or hauled by a tractor		
8433 20 51		---- With the cutting device rotating in a horizontal plane	Free	0
8433 20 59		---- Other	Free	0
8433 20 90		--- Other	Free	0
8433 30		- Other haymaking machinery		
8433 30 10		-- Turners, side-delivery rakes, and tedders	Free	0
8433 30 90		-- Other	Free	0
8433 40		- Straw or fodder balers, including pick-up balers		
8433 40 10		-- Pick-up balers	Free	0
8433 40 90		-- Other	Free	0
		- Other harvesting machinery; threshing machinery		
8433 51 00		-- Combine harvester-threshers	Free	0
8433 52 00		-- Other threshing machinery	Free	0
8433 53		-- Root or tuber harvesting machines		
8433 53 10		--- Potato-diggers and potato harvesters	Free	0
8433 53 30		--- Beet-topping machines and beet harvesters	Free	0
8433 53 90		--- Other	Free	0
8433 59		-- Other		
		--- Forage harvesters		
8433 59 11		---- Self-propelled	Free	0
8433 59 19		---- Other	Free	0
8433 59 30		--- Grape harvesters	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8433 59 80		--- Other	Free	0
8433 60 00		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	0
8433 90 00		- Parts	Free	0
8434		Milking machines and dairy machinery		
8434 10 00		- Milking machines	Free	0
8434 20 00		- Dairy machinery	Free	0
8434 90 00		- Parts	Free	0
8435		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8435 10 00		- Machinery	1,7	0
8435 90 00		- Parts	1,7	0
8436		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436 10 00		- Machinery for preparing animal feedingstuffs	1,7	0
		- Poultry-keeping machinery; poultry incubators and brooders		
8436 21 00		-- Poultry incubators and brooders	1,7	0
8436 29 00		-- Other	1,7	0
8436 80		- Other machinery		
8436 80 10		-- Forestry machinery	1,7	0
		-- Other		
8436 80 91		--- Automatic drinking bowls	1,7	0
8436 80 99		--- Other	1,7	0
		- Parts		
8436 91 00		-- Of poultry-keeping machinery or poultry incubators and brooders	1,7	0
8436 99 00		-- Other	1,7	0
8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8437 10 00		– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	0
8437 80 00		– Other machinery	1,7	0
8437 90 00		– Parts	1,7	0
8438		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
8438 10		– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
8438 10 10		-- Bakery machinery	1,7	0
8438 10 90		-- Machinery for the manufacture of macaroni, spaghetti or similar products	1,7	0
8438 20 00		– Machinery for the manufacture of confectionery, cocoa or chocolate	1,7	0
8438 30 00		– Machinery for sugar manufacture	1,7	0
8438 40 00		– Brewery machinery	1,7	0
8438 50 00		– Machinery for the preparation of meat or poultry	1,7	0
8438 60 00		– Machinery for the preparation of fruits, nuts or vegetables	1,7	0
8438 80		– Other machinery		
8438 80 10		-- For the preparation of tea or coffee	1,7	0
		-- Other		
8438 80 91		--- For the preparation or manufacture of drink	1,7	0
8438 80 99		--- Other	1,7	0
8438 90 00		– Parts	1,7	0
8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
8439 10 00		– Machinery for making pulp of fibrous cellulosic material	1,7	0
8439 20 00		– Machinery for making paper or paperboard	1,7	0
8439 30 00		– Machinery for finishing paper or paperboard	1,7	0
		– Parts		
8439 91		-- Of machinery for making pulp of fibrous cellulosic material		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8439 91 10		--- Of cast iron or cast steel	1,7	0
8439 91 90		--- Other	1,7	0
8439 99		-- Other		
8439 99 10		--- Of cast iron or cast steel	1,7	0
8439 99 90		--- Other	1,7	0
8440		Bookbinding machinery, including book-sewing machines		
8440 10		- Machinery		
8440 10 10		-- Folding machines	1,7	0
8440 10 20		-- Collating machines and gathering machines	1,7	0
8440 10 30		-- Sewing, wire stitching and stapling machines	1,7	0
8440 10 40		-- Unsewn (perfect) binding machines	1,7	0
8440 10 90		-- Other	1,7	0
8440 90 00		- Parts	1,7	0
8441		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
8441 10		- Cutting machines		
8441 10 10		-- Combined reel slitting and re-reeling machines	1,7	0
8441 10 20		-- Other slitting and cross-cutting machines	1,7	0
8441 10 30		-- Guillotines	1,7	0
8441 10 40		-- Three-knife trimmers	1,7	0
8441 10 80		-- Other	1,7	0
8441 20 00		- Machines for making bags, sacks or envelopes	1,7	0
8441 30 00		- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1,7	0
8441 40 00		- Machines for moulding articles in paper pulp, paper or paperboard	1,7	0
8441 80 00		- Other machinery	1,7	0
8441 90		- Parts		
8441 90 10		-- Of cutting machines	1,7	0
8441 90 90		-- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8442		Machinery, apparatus and equipment (other than the machine tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
8442 30		- Machinery, apparatus and equipment		
8442 30 10		-- Phototypesetting and composing machines	1,7	0
		-- Other		
8442 30 91		--- For type founding and typesetting (for example, linotypes, monotypes, intertypes), with or without founding device	Free	0
8442 30 99		--- Other	1,7	0
8442 40 00		- Parts of the foregoing machinery, apparatus or equipment	1,7	0
8442 50		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
		-- With printing image		
8442 50 21		--- For relief printing	1,7	0
8442 50 23		--- For planographic printing	1,7	0
8442 50 29		--- Other	1,7	0
8442 50 80		-- Other	1,7	0
8443		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof		
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 11 00		-- Offset printing machinery, reel fed	1,7	0
8443 12 00		-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1,7	0
8443 13		-- Other offset printing machinery		
		--- Sheet fed		
8443 13 10		---- Used	1,7	0
		---- New, taking sheets of a size		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8443 13 31		----- Not exceeding 52 × 74 cm	1,7	0
8443 13 35		----- Exceeding 52 × 74 cm but not exceeding 74 × 107 cm	1,7	0
8443 13 39		----- Exceeding 74 × 107 cm	1,7	0
8443 13 90		--- Other	1,7	0
8443 14 00		-- Letterpress printing machinery, reel fed, excluding flexographic printing	1,7	0
8443 15 00		-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	1,7	0
8443 16 00		-- Flexographic printing machinery	1,7	0
8443 17 00		-- Gravure printing machinery	1,7	0
8443 19		-- Other		
8443 19 20		--- For printing textile materials	1,7	0
8443 19 40		--- For use in the production of semiconductors	1,7	0
8443 19 70		--- Other	1,7	0
		- Other printers, copying machines and facsimile machines, whether or not combined		
8443 31		-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network		
8443 31 10		--- Machines performing the functions of copying and facsimile transmission, whether or not with a printing function, with a copying speed not exceeding 12 monochrome pages per minute	Free	0
		--- Other		
8443 31 91		---- Machines performing the function of copying by scanning the original and printing the copies by means of an electrostatic print engine	6	0
8443 31 99		---- Other	Free	0
8443 32		-- Other, capable of connecting to an automatic data-processing machine or to a network		
8443 32 10		--- Printers	Free	0
8443 32 30		--- Facsimile machines	Free	0
		--- Other		
8443 32 91		---- Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8443 32 93		---- Other machines performing a copying function incorporating an optical system	Free	0
8443 32 99		---- Other	2,2	0
8443 39		-- Other		
8443 39 10		--- Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	0
		--- Other copying machines		
8443 39 31		---- Incorporating an optical system	Free	0
8443 39 39		---- Other	3	0
8443 39 90		--- Other	2,2	0
		- Parts and accessories		
8443 91		-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 91 10		--- Of apparatus of subheading 8443 19 40	1,7	0
		--- Other		
8443 91 91		---- Of cast iron or cast steel	1,7	0
8443 91 99		---- Other	1,7	0
8443 99		-- Other		
8443 99 10		--- Electronic assemblies	Free	0
8443 99 90		--- Other	Free	0
8444 00		Machines for extruding, drawing, texturing or cutting man-made textile materials		
8444 00 10		- Machines for extruding	1,7	0
8444 00 90		- Other	1,7	0
8445		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		
		- Machines for preparing textile fibres		
8445 11 00		-- Carding machines	1,7	0
8445 12 00		-- Combing machines	1,7	0
8445 13 00		-- Drawing or roving machines	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8445 19 00		-- Other	1,7	0
8445 20 00		- Textile spinning machines	1,7	0
8445 30		- Textile doubling or twisting machines		
8445 30 10		-- Textile doubling machines	1,7	0
8445 30 90		-- Textile twisting machines	1,7	0
8445 40 00		- Textile winding (including weft-winding) or reeling machines	1,7	0
8445 90 00		- Other	1,7	0
8446		Weaving machines (looms)		
8446 10 00		- For weaving fabrics of a width not exceeding 30 cm	1,7	0
		- For weaving fabrics of a width exceeding 30 cm, shuttle type		
8446 21 00		-- Power looms	1,7	0
8446 29 00		-- Other	1,7	0
8446 30 00		- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1,7	0
8447		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
		- Circular knitting machines		
8447 11		-- With cylinder diameter not exceeding 165 mm		
8447 11 10		--- Working with latch needles	1,7	0
8447 11 90		--- Other	1,7	0
8447 12		-- With cylinder diameter exceeding 165 mm		
8447 12 10		--- Working with latch needles	1,7	0
8447 12 90		--- Other	1,7	0
8447 20		- Flat knitting machines; stitch-bonding machines		
8447 20 20		-- Warp knitting machines (including Raschel type); stitch-bonding machines	1,7	0
8447 20 80		-- Other	1,7	0
8447 90 00		- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8448		Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
		- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447		
8448 11 00		-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	1,7	0
8448 19 00		-- Other	1,7	0
8448 20 00		- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1,7	0
		- Parts and accessories of machines of heading 8445 or of their auxiliary machinery		
8448 31 00		-- Card clothing	1,7	0
8448 32 00		-- Of machines for preparing textile fibres, other than card clothing	1,7	0
8448 33		-- Spindles, spindle flyers, spinning rings and ring travellers		
8448 33 10		--- Spindles and spindle flyers	1,7	0
8448 33 90		--- Spinning rings and ring travellers	1,7	0
8448 39 00		-- Other	1,7	0
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery		
8448 42 00		-- Reeds for looms, healds and heald-frames	1,7	0
8448 49 00		-- Other	1,7	0
		- Parts and accessories of machines of heading 8447 or of their auxiliary machinery		
8448 51		-- Sinkers, needles and other articles used in forming stitches		
8448 51 10		--- Sinkers	1,7	0
8448 51 90		--- Other	1,7	0
8448 59 00		-- Other	1,7	0
8449 00 00		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8450		Household or laundry-type washing machines, including machines which both wash and dry		
		- Machines, each of a dry linen capacity not exceeding 10 kg		
8450 11		-- Fully-automatic machines		
		--- Each of a dry linen capacity not exceeding 6 kg		
8450 11 11		---- Front-loading machines	3	0
8450 11 19		---- Top-loading machines	3	0
8450 11 90		--- Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,6	0
8450 12 00		-- Other machines, with built-in centrifugal drier	2,7	0
8450 19 00		-- Other	2,7	0
8450 20 00		- Machines, each of a dry linen capacity exceeding 10 kg	2,2	0
8450 90 00		- Parts	2,7	0
8451		Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
8451 10 00		- Dry-cleaning machines	2,2	0
		- Drying machines		
8451 21		-- Each of a dry linen capacity not exceeding 10 kg		
8451 21 10		--- Each of a dry linen capacity not exceeding 6 kg	2,2	0
8451 21 90		--- Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,2	0
8451 29 00		-- Other	2,2	0
8451 30		- Ironing machines and presses (including fusing presses)		
		-- Electrically heated, of a power		
8451 30 10		--- Not exceeding 2 500 W	2,2	0
8451 30 30		--- Exceeding 2 500 W	2,2	0
8451 30 80		-- Other	2,2	0
8451 40 00		- Washing, bleaching or dyeing machines	2,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8451 50 00		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	0
8451 80		- Other machinery		
8451 80 10		-- Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	2,2	0
8451 80 30		-- Machines for dressing or finishing	2,2	0
8451 80 80		-- Other	2,2	0
8451 90 00		- Parts	2,2	0
8452		Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
8452 10		- Sewing machines of the household type		
		-- Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor		
8452 10 11		--- Sewing machines having a value (not including frames, tables or furniture) of more than EUR 65 each	5,7	0
8452 10 19		--- Other	9,7	0
8452 10 90		-- Other sewing machines and other sewing machine heads	3,7	0
		- Other sewing machines		
8452 21 00		-- Automatic units	3,7	0
8452 29 00		-- Other	3,7	0
8452 30		- Sewing machine needles		
8452 30 10		-- With single flat shank	2,7	0
8452 30 90		-- Other	2,7	0
8452 40 00		- Furniture, bases and covers for sewing machines and parts thereof	2,7	0
8452 90 00		- Other parts of sewing machines	2,7	0
8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
8453 10 00		- Machinery for preparing, tanning or working hides, skins or leather	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8453 20 00		- Machinery for making or repairing footwear	1,7	0
8453 80 00		- Other machinery	1,7	0
8453 90 00		- Parts	1,7	0
8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454 10 00		- Converters	1,7	0
8454 20 00		- Ingot moulds and ladles	1,7	0
8454 30		- Casting machines		
8454 30 10		-- For casting under pressure	1,7	0
8454 30 90		-- Other	1,7	0
8454 90 00		- Parts	1,7	0
8455		Metal-rolling mills and rolls therefor		
8455 10 00		- Tube mills	2,7	0
		- Other rolling mills		
8455 21 00		-- Hot or combination hot and cold	2,7	0
8455 22 00		-- Cold	2,7	0
8455 30		- Rolls for rolling mills		
8455 30 10		-- Of cast iron	2,7	0
		-- Of open-die forged steel		
8455 30 31		--- Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2,7	0
8455 30 39		--- Cold-rolling work-rolls	2,7	0
8455 30 90		-- Of cast or wrought steel	2,7	0
8455 90 00		- Other parts	2,7	0
8456		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		
8456 10 00		- Operated by laser or other light or photon beam processes	4,5	0
8456 20 00		- Operated by ultrasonic processes	3,5	0
8456 30		- Operated by electrodischarge processes		
		-- Numerically controlled		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8456 30 11		--- Wire-cut	3,5	0
8456 30 19		--- Other	3,5	0
8456 30 90		-- Other	3,5	0
8456 90 00		- Other	3,5	0
8457		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457 10		- Machining centres		
8457 10 10		-- Horizontal	2,7	0
8457 10 90		-- Other	2,7	0
8457 20 00		- Unit construction machines (single station)	2,7	0
8457 30		- Multi-station transfer machines		
8457 30 10		-- Numerically controlled	2,7	0
8457 30 90		-- Other	2,7	0
8458		Lathes (including turning centres) for removing metal		
		- Horizontal lathes		
8458 11		-- Numerically controlled		
8458 11 20		--- Turning centres	2,7	0
		--- Automatic lathes		
8458 11 41		---- Single spindle	2,7	0
8458 11 49		---- Multi-spindle	2,7	0
8458 11 80		--- Other	2,7	0
8458 19		-- Other		
8458 19 20		--- Centre lathes (engine or tool-room)	2,7	0
8458 19 40		--- Automatic lathes	2,7	0
8458 19 80		--- Other	2,7	0
		- Other lathes		
8458 91		-- Numerically controlled		
8458 91 20		--- Turning centres	2,7	0
8458 91 80		--- Other	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8458 99 00		-- Other	2,7	0
8459		Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		
8459 10 00		- Way-type unit head machines	2,7	0
		- Other drilling machines		
8459 21 00		-- Numerically controlled	2,7	0
8459 29 00		-- Other	2,7	0
		- Other boring-milling machines		
8459 31 00		-- Numerically controlled	1,7	0
8459 39 00		-- Other	1,7	0
8459 40		- Other boring machines		
8459 40 10		-- Numerically controlled	1,7	0
8459 40 90		-- Other	1,7	0
		- Milling machines, knee-type		
8459 51 00		-- Numerically controlled	2,7	0
8459 59 00		-- Other	2,7	0
		- Other milling machines		
8459 61		-- Numerically controlled		
8459 61 10		--- Tool milling machines	2,7	0
8459 61 90		--- Other	2,7	0
8459 69		-- Other		
8459 69 10		--- Tool milling machines	2,7	0
8459 69 90		--- Other	2,7	0
8459 70 00		- Other threading or tapping machines	2,7	0
8460		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8460 11 00		-- Numerically controlled	2,7	0
8460 19 00		-- Other	2,7	0
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8460 21		-- Numerically controlled		
		--- For cylindrical surfaces		
8460 21 11		---- Internal cylindrical grinding machines	2,7	0
8460 21 15		---- Centreless grinding machines	2,7	0
8460 21 19		---- Other	2,7	0
8460 21 90		--- Other	2,7	0
8460 29		-- Other		
		--- For cylindrical surfaces		
8460 29 11		---- Internal cylindrical grinding machines	2,7	0
8460 29 19		---- Other	2,7	0
8460 29 90		--- Other	2,7	0
		- Sharpening (tool or cutter grinding) machines		
8460 31 00		-- Numerically controlled	1,7	0
8460 39 00		-- Other	1,7	0
8460 40		- Honing or lapping machines		
8460 40 10		-- Numerically controlled	1,7	0
8460 40 90		-- Other	1,7	0
8460 90		- Other		
8460 90 10		-- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm	2,7	0
8460 90 90		-- Other	1,7	0
8461		Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included		
8461 20 00		- Shaping or slotting machines	1,7	0
8461 30		- Broaching machines		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8461 30 10		-- Numerically controlled	1,7	0
8461 30 90		-- Other	1,7	0
8461 40		- Gear-cutting, gear-grinding or gear-finishing machines		
		-- Gear-cutting machines (including abrasive gear-cutting machines)		
		--- For cutting cylindrical gears		
8461 40 11		---- Numerically controlled	2,7	0
8461 40 19		---- Other	2,7	0
		--- For cutting other gears		
8461 40 31		---- Numerically controlled	1,7	0
8461 40 39		---- Other	1,7	0
		-- Gear-finishing machines		
		--- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm		
8461 40 71		---- Numerically controlled	2,7	0
8461 40 79		---- Other	2,7	0
8461 40 90		--- Other	1,7	0
8461 50		- Sawing or cutting-off machines		
		-- Sawing machines		
8461 50 11		--- Circular saws	1,7	0
8461 50 19		--- Other	1,7	0
8461 50 90		-- Cutting-off machines	1,7	0
8461 90 00		- Other	2,7	0
8462		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above		
8462 10		- Forging or die-stamping machines (including presses) and hammers		
8462 10 10		-- Numerically controlled	2,7	0
8462 10 90		-- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Bending, folding, straightening or flattening machines (including presses)		
8462 21		-- Numerically controlled		
8462 21 10		--- For working flat products	2,7	0
8462 21 80		--- Other	2,7	0
8462 29		-- Other		
8462 29 10		--- For working flat products	1,7	0
		--- Other		
8462 29 91		---- Hydraulic	1,7	0
8462 29 98		---- Other	1,7	0
		- Shearing machines (including presses), other than combined punching and shearing machines		
8462 31 00		-- Numerically controlled	2,7	0
8462 39		-- Other		
8462 39 10		--- For working flat products	1,7	0
		--- Other		
8462 39 91		---- Hydraulic	1,7	0
8462 39 99		---- Other	1,7	0
		- Punching or notching machines (including presses), including combined punching and shearing machines		
8462 41		-- Numerically controlled		
8462 41 10		--- For working flat products	2,7	0
8462 41 90		--- Other	2,7	0
8462 49		-- Other		
8462 49 10		--- For working flat products	1,7	0
8462 49 90		--- Other	1,7	0
		- Other		
8462 91		-- Hydraulic presses		
8462 91 10		--- Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	0
		--- Other		
8462 91 50		---- Numerically controlled	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8462 91 90		---- Other	2,7	0
8462 99		-- Other		
8462 99 10		--- Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	2,7	0
		--- Other		
8462 99 50		---- Numerically controlled	2,7	0
8462 99 90		---- Other	2,7	0
8463		Other machine-tools for working metal or cermets, without removing material		
8463 10		- Drawbenches for bars, tubes, profiles, wire or the like		
8463 10 10		-- Drawbenches for wire	2,7	0
8463 10 90		-- Other	2,7	0
8463 20 00		- Thread-rolling machines	2,7	0
8463 30 00		- Machines for working wire	2,7	0
8463 90 00		- Other	2,7	0
8464		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass		
8464 10 00		- Sawing machines	2,2	0
8464 20		- Grinding or polishing machines		
		-- For working glass		
8464 20 11		--- Optical glass	2,2	0
8464 20 19		--- Other	2,2	0
8464 20 20		-- For working ceramics	2,2	0
8464 20 95		-- Other	2,2	0
8464 90		- Other		
8464 90 20		-- For working ceramics	2,2	0
8464 90 80		-- Other	2,2	0
8465		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8465 10		- Machines which can carry out different types of machining operations without tool change between such operations		
8465 10 10		-- With manual transfer of workpiece between each operation	2,7	0
8465 10 90		-- With automatic transfer of workpiece between each operation	2,7	0
		- Other		
8465 91		-- Sawing machines		
8465 91 10		--- Bandsaws	2,7	0
8465 91 20		--- Circular saws	2,7	0
8465 91 90		--- Other	2,7	0
8465 92 00		-- Planing, milling or moulding (by cutting) machines	2,7	0
8465 93 00		-- Grinding, sanding or polishing machines	2,7	0
8465 94 00		-- Bending or assembling machines	2,7	0
8465 95 00		-- Drilling or morticing machines	2,7	0
8465 96 00		-- Splitting, slising or paring machines	2,7	0
8465 99		-- Other		
8465 99 10		--- Lathes	2,7	0
8465 99 90		--- Other	2,7	0
8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand		
8466 10		- Tool holders and self-opening dieheads		
		-- Tool holders		
8466 10 20		--- Arbors, collets and sleeves	1,2	0
		--- Other		
8466 10 31		---- For lathes	1,2	0
8466 10 38		---- Other	1,2	0
8466 10 80		-- Self-opening dieheads	1,2	0
8466 20		- Work holders		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8466 20 20		-- Jigs and fixtures for specific applications; sets of standard jig and fixture components.	1,2	0
		-- Other		
8466 20 91		--- For lathes	1,2	0
8466 20 98		--- Other	1,2	0
8466 30 00		- Dividing heads and other special attachments for machine-tools	1,2	0
		- Other		
8466 91		-- For machines of heading 8464		
8466 91 20		--- Of cast iron or cast steel	1,2	0
8466 91 95		--- Other	1,2	0
8466 92		-- For machines of heading 8465		
8466 92 20		--- Of cast iron or cast steel	1,2	0
8466 92 80		--- Other	1,2	0
8466 93 00		-- For machines of headings 8456 to 8461	1,2	0
8466 94 00		-- For machines of heading 8462 or 8463	1,2	0
8467		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		
		- Pneumatic		
8467 11		-- Rotary type (including combined rotary-percussion)		
8467 11 10		--- Metalworking	1,7	0
8467 11 90		--- Other	1,7	0
8467 19 00		-- Other	1,7	0
		- With self-contained electric motor		
8467 21		-- Drills of all kinds		
8467 21 10		--- Capable of operation without an external source of power	2,7	0
		--- Other		
8467 21 91		---- Electropneumatic	2,7	0
8467 21 99		---- Other	2,7	0
8467 22		-- Saws		
8467 22 10		--- Chain saws	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8467 22 30		--- Circular saws	2,7	0
8467 22 90		--- Other	2,7	0
8467 29		-- Other		
8467 29 10		--- Of a kind used for working textile materials	2,7	0
		--- Other		
8467 29 30		---- Capable of operation without an external source of power	2,7	0
		---- Other		
		----- Grinders and sanders		
8467 29 51		----- Angle grinders	2,7	0
8467 29 53		----- Belt sanders	2,7	0
8467 29 59		----- Other	2,7	0
8467 29 70		----- Planers	2,7	0
8467 29 80		----- Hedge trimmers and lawn edge cutters	2,7	0
8467 29 90		----- Other	2,7	0
		- Other tools		
8467 81 00		-- Chainsaws	1,7	0
8467 89 00		-- Other	1,7	0
		- Parts		
8467 91 00		-- Of chainsaws	1,7	0
8467 92 00		-- Of pneumatic tools	1,7	0
8467 99 00		-- Other	1,7	0
8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		
8468 10 00		- Hand-held blow pipes	2,2	0
8468 20 00		- Other gas-operated machinery and apparatus	2,2	0
8468 80 00		- Other machinery and apparatus	2,2	0
8468 90 00		- Parts	2,2	0
8469 00		Typewriters other than printers of heading 8443; word-processing machines		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8469 00 10		- Word-processing machines	Free	0
		- Other		
8469 00 91		-- Electric	2,3	0
8469 00 99		-- Other	2,5	0
8470		Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		
8470 10 00		- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	Free	0
		- Other electronic calculating machines		
8470 21 00		-- Incorporating a printing device	Free	0
8470 29 00		-- Other	Free	0
8470 30 00		- Other calculating machines	Free	0
8470 50 00		- Cash registers	Free	0
8470 90 00		- Other	Free	0
8471		Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
8471 30 00		- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	0
		- Other automatic data-processing machines		
8471 41 00		-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	0
8471 49 00		-- Other, presented in the form of systems	Free	0
8471 50 00		- Processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	0
8471 60		- Input or output units, whether or not containing storage units in the same housing		
8471 60 60		-- Keyboards	Free	0
8471 60 70		-- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8471 70		- Storage units		
8471 70 20		-- Central storage units	Free	0
		-- Other		
		--- Disk storage units		
8471 70 30		---- Optical, including magneto-optical	Free	0
		---- Other		
8471 70 50		----- Hard disk drives	Free	0
8471 70 70		----- Other	Free	0
8471 70 80		--- Magnetic tape storage units	Free	0
8471 70 98		--- Other	Free	0
8471 80 00		- Other units of automatic data-processing machines	Free	0
8471 90 00		- Other	Free	0
8472		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
8472 10 00		- Duplicating machines	2	0
8472 30 00		- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2,2	0
8472 90		- Other		
8472 90 10		-- Coin-sorting, coin-counting or coin-wrapping machines	2,2	0
8472 90 30		-- Automatic teller machines	Free	0
8472 90 70		-- Other	2,2	0
8473		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472		
8473 10		- Parts and accessories of the machines of heading 8469		
		-- Electronic assemblies		
8473 10 11		--- Of machines of subheading 8469 00 10	Free	0
8473 10 19		--- Other	3	0
8473 10 90		-- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Parts and accessories of the machines of heading 8470		
8473 21		-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		
8473 21 10		--- Electronic assemblies	Free	0
8473 21 90		--- Other	Free	0
8473 29		-- Other		
8473 29 10		--- Electronic assemblies	Free	0
8473 29 90		--- Other	Free	0
8473 30		- Parts and accessories of the machines of heading 8471		
8473 30 20		-- Electronic assemblies	Free	0
8473 30 80		-- Other	Free	0
8473 40		- Parts and accessories of the machines of heading 8472		
		-- Electronic assemblies		
8473 40 11		--- Of machines of subheading 8472 90 30	Free	0
8473 40 18		--- Other	3	0
8473 40 80		-- Other	Free	0
8473 50		- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472		
8473 50 20		-- Electronic assemblies	Free	0
8473 50 80		-- Other	Free	0
8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
8474 10 00		- Sorting, screening, separating or washing machines	Free	0
8474 20		- Crushing or grinding machines		
8474 20 10		-- For mineral substances of a kind used in the ceramics industry	Free	0
8474 20 90		-- Other	Free	0
		- Mixing or kneading machines		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8474 31 00		-- Concrete or mortar mixers	Free	0
8474 32 00		-- Machines for mixing mineral substances with bitumen	Free	0
8474 39		-- Other		
8474 39 10		--- Machinery for mixing or kneading mineral substances of a kind used in the ceramics industry	Free	0
8474 39 90		--- Other	Free	0
8474 80		- Other machinery		
8474 80 10		-- Machinery for agglomerating, shaping or moulding ceramic paste	Free	0
8474 80 90		-- Other	Free	0
8474 90		- Parts		
8474 90 10		-- Of cast iron or cast steel	Free	0
8474 90 90		-- Other	Free	0
8475		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		
8475 10 00		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1,7	0
		- Machines for manufacturing or hot working glass or glassware		
8475 21 00		-- Machines for making optical fibres and preforms thereof	1,7	0
8475 29 00		-- Other	1,7	0
8475 90 00		- Parts	1,7	0
8476		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
		- Automatic beverage-vending machines		
8476 21 00		-- Incorporating heating or refrigerating devices	1,7	0
8476 29 00		-- Other	1,7	0
		- Other machines		
8476 81 00		-- Incorporating heating or refrigerating devices	1,7	0
8476 89 00		-- Other	1,7	0
8476 90 00		- Parts	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8477		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter		
8477 10 00		– Injection-moulding machines	1,7	0
8477 20 00		– Extruders	1,7	0
8477 30 00		– Blow-moulding machines	1,7	0
8477 40 00		– Vacuum-moulding machines and other thermoforming machines	1,7	0
		– Other machinery for moulding or otherwise forming		
8477 51 00		-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1,7	0
8477 59		-- Other		
8477 59 10		--- Presses	1,7	0
8477 59 80		--- Other	1,7	0
8477 80		– Other machinery		
		-- Machines for the manufacture of foam products		
8477 80 11		--- Machines for processing reactive resins	1,7	0
8477 80 19		--- Other	1,7	0
		-- Other		
8477 80 91		--- Size reduction equipment	1,7	0
8477 80 93		--- Mixers, kneaders and agitators	1,7	0
8477 80 95		--- Cutting, splitting and peeling machines	1,7	0
8477 80 99		--- Other	1,7	0
8477 90		– Parts		
8477 90 10		-- Of cast iron or cast steel	1,7	0
8477 90 80		-- Other	1,7	0
8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter		
8478 10 00		– Machinery	1,7	0
8478 90 00		– Parts	1,7	0
8479		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8479 10 00		- Machinery for public works, building or the like	Free	0
8479 20 00		- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1,7	0
8479 30		- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		
8479 30 10		-- Presses	1,7	0
8479 30 90		-- Other	1,7	0
8479 40 00		- Rope or cable-making machines	1,7	0
8479 50 00		- Industrial robots, not elsewhere specified or included	1,7	0
8479 60 00		- Evaporative air coolers	1,7	0
		- Other machines and mechanical appliances		
8479 81 00		-- For treating metal, including electric wire coil-winders	1,7	0
8479 82 00		-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1,7	0
8479 89		-- Other		
8479 89 30		--- Mobile hydraulic-powered mine roof supports	1,7	0
8479 89 60		--- Central greasing systems	1,7	0
8479 89 91		--- Machines for glazing and decorating ceramic products	1,7	0
8479 89 97		--- Other	1,7	0
8479 90		- Parts		
8479 90 20		-- Of cast iron or cast steel	1,7	0
8479 90 80		-- Other	1,7	0
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		
8480 10 00		- Moulding boxes for metal foundry	1,7	0
8480 20 00		- Mould bases	1,7	0
8480 30		- Moulding patterns		
8480 30 10		-- Of wood	1,7	0
8480 30 90		-- Other	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Moulds for metal or metal carbides		
8480 41 00		-- Injection or compression types	1,7	0
8480 49 00		-- Other	1,7	0
8480 50 00		- Moulds for glass	1,7	0
8480 60		- Moulds for mineral materials		
8480 60 10		-- Compression types	1,7	0
8480 60 90		-- Other	1,7	0
		- Moulds for rubber or plastics		
8480 71 00		-- Injection or compression types	1,7	0
8480 79 00		-- Other	1,7	0
8481		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481 10		- Pressure-reducing valves		
8481 10 05		-- Combined with filters or lubricators	2,2	0
		-- Other		
8481 10 19		--- Of cast iron or steel	2,2	0
8481 10 99		--- Other	2,2	0
8481 20		- Valves for oleohydraulic or pneumatic transmissions		
8481 20 10		-- Valves for the control of oleohydraulic power transmission	2,2	0
8481 20 90		-- Valves for the control of pneumatic power transmission	2,2	0
8481 30		- Check (non-return) valves		
8481 30 91		-- Of cast iron or steel	2,2	0
8481 30 99		-- Other	2,2	0
8481 40		- Safety or relief valves		
8481 40 10		-- Of cast iron or steel	2,2	0
8481 40 90		-- Other	2,2	0
8481 80		- Other appliances		
		-- Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8481 80 11		--- Mixing valves	2,2	0
8481 80 19		--- Other	2,2	0
		-- Central heating radiator valves		
8481 80 31		--- Thermostatic valves	2,2	0
8481 80 39		--- Other	2,2	0
8481 80 40		-- Valves for pneumatic tyres and inner-tubes	2,2	0
		-- Other		
		--- Process control valves		
8481 80 51		---- Temperature regulators	2,2	0
8481 80 59		---- Other	2,2	0
		--- Other		
		---- Gate valves		
8481 80 61		----- Of cast iron	2,2	0
8481 80 63		----- Of steel	2,2	0
8481 80 69		----- Other	2,2	0
		---- Globe valves		
8481 80 71		----- Of cast iron	2,2	0
8481 80 73		----- Of steel	2,2	0
8481 80 79		----- Other	2,2	0
8481 80 81		---- Ball and plug valves	2,2	0
8481 80 85		---- Butterfly valves	2,2	0
8481 80 87		---- Diaphragm valves	2,2	0
8481 80 99		---- Other	2,2	0
8481 90 00		- Parts	2,2	0
8482		Ball or roller bearings		
8482 10		- Ball bearings		
8482 10 10		-- With greatest external diameter not exceeding 30 mm	8	0
8482 10 90		-- Other	8	0
8482 20 00		- Tapered roller bearings, including cone and tapered roller assemblies	8	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8482 30 00		- Spherical roller bearings	8	0
8482 40 00		- Needle roller bearings	8	0
8482 50 00		- Other cylindrical roller bearings	8	0
8482 80 00		- Other, including combined ball/roller bearings	8	0
		- Parts		
8482 91		-- Balls, needles and rollers		
8482 91 10		--- Tapered rollers	8	0
8482 91 90		--- Other	7,7	0
8482 99 00		-- Other	8	0
8483		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
8483 10		- Transmission shafts (including cam shafts and crank shafts) and cranks		
		-- Cranks and crank shafts		
8483 10 21		--- Of cast iron or cast steel	4	0
8483 10 25		--- Of open-die forged steel	4	0
8483 10 29		--- Other	4	0
8483 10 50		-- Articulated shafts	4	0
8483 10 95		-- Other	4	0
8483 20		- Bearing housings, incorporating ball or roller bearings		
8483 20 10		-- Of a kind used in aircraft and spacecraft	6	0
8483 20 90		-- Other	6	0
8483 30		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
		-- Bearing housings		
8483 30 32		--- For ball or roller bearings	5,7	0
8483 30 38		--- Other	3,4	0
8483 30 80		-- Plain shaft bearings	3,4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8483 40		- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
		-- Gears and gearing (other than friction gears)		
8483 40 21		--- Spur and helical	3,7	0
8483 40 23		--- Bevel and bevel/spur	3,7	0
8483 40 25		--- Worm gear	3,7	0
8483 40 29		--- Other	3,7	0
8483 40 30		-- Ball or roller screws	3,7	0
		-- Gear boxes and other speed changers		
8483 40 51		--- Gear boxes	3,7	0
8483 40 59		--- Other	3,7	0
8483 40 90		-- Other	3,7	0
8483 50		- Flywheels and pulleys, including pulley blocks		
8483 50 20		-- Of cast iron or cast steel	2,7	0
8483 50 80		-- Other	2,7	0
8483 60		- Clutches and shaft couplings (including universal joints)		
8483 60 20		-- Of cast iron or cast steel	2,7	0
8483 60 80		-- Other	2,7	0
8483 90		- Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
8483 90 20		-- Parts of bearing housings	5,7	0
		-- Other		
8483 90 81		--- Of cast iron or cast steel	2,7	0
8483 90 89		--- Other	2,7	0
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		
8484 10 00		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	0
8484 20 00		- Mechanical seals	1,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8484 90 00		- Other	1,7	0
8486		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this chapter; parts and accessories		
8486 10 00		- Machines and apparatus for the manufacture of boules or wafers	Free	0
8486 20		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		
8486 20 10		-- Machine-tools operated by ultrasonic processes	3,5	0
8486 20 90		-- Other	Free	0
8486 30		- Machines and apparatus for the manufacture of flat panel displays		
8486 30 10		-- Apparatus for chemical vapour deposition on liquid cristal devices (LCD) substrates	2,4	0
8486 30 30		-- Apparatus for dry-etching patterns on liquid cristal devices (LCD) substrates	3,5	0
8486 30 50		-- Apparatus for physical deposition by sputtering on liquid cristal devices (LCD) substrates	3,7	0
8486 30 90		-- Other	Free	0
8486 40 00		- Machines and apparatus specified in Note 9(C) to this chapter	Free	0
8486 90		- Parts and accessories		
8486 90 10		-- Tool holders and self-opening dieheads; workholders	1,2	0
		-- Other		
8486 90 20		--- Parts of spinners for coating photographic emulsions on liquid crystal devices (LCD) substrates	1,7	0
8486 90 30		--- Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	1,7	0
8486 90 40		--- Parts of apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	3,7	0
8486 90 50		--- Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	1,2	0
8486 90 60		--- Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	1,7	0
8486 90 70		--- Parts and accessories for machine-tools operated by ultrasonic processes	1,2	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8486 90 90		--- Other	Free	0
8487		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		
8487 10		- Ships' or boats' propellers and blades therefor		
8487 10 10		-- Of bronze	1,7	0
8487 10 90		-- Other	1,7	0
8487 90		- Other		
8487 90 10		-- Of non-malleable cast iron	1,7	0
8487 90 30		-- Of malleable cast iron	1,7	0
		-- Of iron or steel		
8487 90 51		--- Of cast steel	1,7	0
8487 90 53		--- Of open-die forged iron or steel	1,7	0
8487 90 55		--- Of closed-die forged iron or steel	1,7	0
8487 90 59		--- Other	1,7	0
8487 90 90		-- Other	1,7	0
85		CHAPTER 85 — ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501		Electric motors and generators (excluding generating sets)		
8501 10		- Motors of an output not exceeding 37,5 W		
8501 10 10		-- Synchronous motors of an output not exceeding 18 W	4,7	0
		-- Other		
8501 10 91		--- Universal AC/DC motors	2,7	0
8501 10 93		--- AC motors	2,7	0
8501 10 99		--- DC motors	2,7	0
8501 20 00		- Universal AC/DC motors of an output exceeding 37,5 W	2,7	0
		- Other DC motors; DC generators		
8501 31 00		-- Of an output not exceeding 750 W	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8501 32		-- Of an output exceeding 750 W but not exceeding 75 kW		
8501 32 20		--- Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	0
8501 32 80		--- Of an output exceeding 7,5 kW but not exceeding 75 kW	2,7	0
8501 33 00		-- Of an output exceeding 75 kW but not exceeding 375 kW	2,7	0
8501 34		-- Of an output exceeding 375 kW		
8501 34 50		--- Traction motors	2,7	0
		--- Other, of an output		
8501 34 92		---- Exceeding 375 kW but not exceeding 750 kW	2,7	0
8501 34 98		---- Exceeding 750 kW	2,7	0
8501 40		- Other AC motors, single-phase		
8501 40 20		-- Of an output not exceeding 750 W	2,7	0
8501 40 80		-- Of an output exceeding 750 W	2,7	0
		- Other AC motors, multi-phase		
8501 51 00		-- Of an output not exceeding 750 W	2,7	0
8501 52		-- Of an output exceeding 750 W but not exceeding 75 kW		
8501 52 20		--- Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	0
8501 52 30		--- Of an output exceeding 7,5 kW but not exceeding 37 kW	2,7	0
8501 52 90		--- Of an output exceeding 37 kW but not exceeding 75 kW	2,7	0
8501 53		-- Of an output exceeding 75 kW		
8501 53 50		--- Traction motors	2,7	0
		--- Other, of an output		
8501 53 81		---- Exceeding 75 kW but not exceeding 375 kW	2,7	0
8501 53 94		---- Exceeding 375 kW but not exceeding 750 kW	2,7	0
8501 53 99		---- Exceeding 750 kW	2,7	0
		- AC generators (alternators)		
8501 61		-- Of an output not exceeding 75 kVA		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8501 61 20		--- Of an output not exceeding 7,5 kVA	2,7	0
8501 61 80		--- Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	0
8501 62 00		-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	0
8501 63 00		-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8501 64 00		-- Of an output exceeding 750 kVA	2,7	0
8502		Electric generating sets and rotary converters		
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8502 11		-- Of an output not exceeding 75 kVA		
8502 11 20		--- Of an output not exceeding 7,5 kVA	2,7	0
8502 11 80		--- Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	0
8502 12 00		-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	0
8502 13		-- Of an output exceeding 375 kVA		
8502 13 20		--- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8502 13 40		--- Of an output exceeding 750 kVA but not exceeding 2 000 kVA	2,7	0
8502 13 80		--- Of an output exceeding 2 000 kVA	2,7	0
8502 20		- Generating sets with spark-ignition internal combustion piston engines		
8502 20 20		-- Of an output not exceeding 7,5 kVA	2,7	0
8502 20 40		-- Of an output exceeding 7,5 kVA but not exceeding 375 kVA	2,7	0
8502 20 60		-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	0
8502 20 80		-- Of an output exceeding 750 kVA	2,7	0
		- Other generating sets		
8502 31 00		-- Wind-powered	2,7	0
8502 39		-- Other		
8502 39 20		--- Turbo-generators	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8502 39 80		--- Other	2,7	0
8502 40 00		- Electric rotary converters	2,7	0
8503 00		Parts suitable for use solely or principally with the machines of heading 8501 or 8502		
8503 00 10		- Non-magnetic retaining rings	2,7	0
		- Other		
8503 00 91		-- Of cast iron or cast steel	2,7	0
8503 00 99		-- Other	2,7	0
8504		Electrical transformers, static converters (for example, rectifiers) and inductors		
8504 10		- Ballasts for discharge lamps or tubes		
8504 10 20		-- Inductors, whether or not connected with a capacitor	3,7	0
8504 10 80		-- Other	3,7	0
		- Liquid dielectric transformers		
8504 21 00		-- Having a power handling capacity not exceeding 650 kVA	3,7	0
8504 22		-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA		
8504 22 10		--- Exceeding 650 kVA but not exceeding 1 600 kVA	3,7	0
8504 22 90		--- Exceeding 1 600 kVA but not exceeding 10 000 kVA	3,7	0
8504 23 00		-- Having a power handling capacity exceeding 10 000 kVA	3,7	0
		- Other transformers		
8504 31		-- Having a power handling capacity not exceeding 1 kVA		
		--- Measuring transformers		
8504 31 21		---- For voltage measurement	3,7	0
8504 31 29		---- Other	3,7	0
8504 31 80		--- Other	3,7	0
8504 32		-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		
8504 32 20		--- Measuring transformers	3,7	0
8504 32 80		--- Other	3,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8504 33 00		-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3,7	0
8504 34 00		-- Having a power handling capacity exceeding 500 kVA	3,7	0
8504 40		- Static converters		
8504 40 30		-- Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	Free	0
		-- Other		
8504 40 40		--- Polycrystalline semiconductor rectifiers	3,3	0
		--- Other		
8504 40 55		---- Accumulator chargers	3,3	0
		---- Other		
8504 40 81		----- Rectifiers	3,3	0
		----- Inverters		
8504 40 84		----- Having a power handling capacity not exceeding 7,5 kVA	3,3	0
8504 40 88		----- Having a power handling capacity exceeding 7,5 kVA	3,3	0
8504 40 90		----- Other	3,3	0
8504 50		- Other inductors		
8504 50 20		-- Of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof	Free	0
8504 50 95		-- Other	3,7	0
8504 90		- Parts		
		-- Of transformers and inductors		
8504 90 05		--- Electronic assemblies of machines of subheading 8504 50 20	Free	0
		--- Other		
8504 90 11		---- Ferrite cores	2,2	0
8504 90 18		---- Other	2,2	0
		-- Of static converters		
8504 90 91		--- Electronic assemblies of machines of subheading 8504 40 30	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8504 90 99		--- Other	2,2	0
8505		Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads		
		- Permanent magnets and articles intended to become permanent magnets after magnetisation		
8505 11 00		-- Of metal	2,2	0
8505 19		-- Other		
8505 19 10		--- Permanent magnets of agglomerated ferrite	2,2	0
8505 19 90		--- Other	2,2	0
8505 20 00		- Electromagnetic couplings, clutches and brakes	2,2	0
8505 90		- Other, including parts		
8505 90 10		-- Electromagnets	1,8	0
8505 90 30		-- Electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	0
8505 90 50		-- Electromagnetic lifting heads	2,2	0
8505 90 90		-- Parts	1,8	0
8506		Primary cells and primary batteries		
8506 10		- Manganese dioxide		
		-- Alkaline		
8506 10 11		--- Cylindrical cells	4,7	0
8506 10 15		--- Button cells	4,7	0
8506 10 19		--- Other	4,7	0
		-- Other		
8506 10 91		--- Cylindrical cells	4,7	0
8506 10 95		--- Button cells	4,7	0
8506 10 99		--- Other	4,7	0
8506 30		- Mercuric oxide		
8506 30 10		-- Cylindrical cells	4,7	0
8506 30 30		-- Button cells	4,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8506 30 90		-- Other	4,7	0
8506 40		- Silver oxide		
8506 40 10		-- Cylindrical cells	4,7	0
8506 40 30		-- Button cells	4,7	0
8506 40 90		-- Other	4,7	0
8506 50		- Lithium		
8506 50 10		-- Cylindrical cells	4,7	0
8506 50 30		-- Button cells	4,7	0
8506 50 90		-- Other	4,7	0
8506 60		- Air-zinc		
8506 60 10		-- Cylindrical cells	4,7	0
8506 60 30		-- Button cells	4,7	0
8506 60 90		-- Other	4,7	0
8506 80		- Other primary cells and primary batteries		
8506 80 05		-- Dry zinc-carbon batteries of a voltage of 5,5 V or more but not exceeding 6,5 V	Free	0
		-- Other		
8506 80 11		--- Cylindrical cells	4,7	0
8506 80 15		--- Button cells	4,7	0
8506 80 90		--- Other	4,7	0
8506 90 00		- Parts	4,7	0
8507		Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507 10		- Lead-acid, of a kind used for starting piston engines		
		-- Of a weight not exceeding 5 kg		
8507 10 41		--- Working with liquid electrolyte	3,7	0
8507 10 49		--- Other	3,7	0
		-- Of a weight exceeding 5 kg		
8507 10 92		--- Working with liquid electrolyte	3,7	0
8507 10 98		--- Other	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8507 20		- Other lead-acid accumulators		
		-- Traction accumulators		
8507 20 41		--- Working with liquid electrolyte	3,7	0
8507 20 49		--- Other	3,7	0
		-- Other		
8507 20 92		--- Working with liquid electrolyte	3,7	0
8507 20 98		--- Other	3,7	0
8507 30		- Nickel-cadmium		
8507 30 20		-- Hermetically sealed	2,6	0
		-- Other		
8507 30 81		--- Traction accumulators	2,6	0
8507 30 89		--- Other	2,6	0
8507 40 00		- Nickel-iron	2,7	0
8507 80		- Other accumulators		
8507 80 20		-- Nickel-hydride	2,7	0
8507 80 30		-- Lithium-ion	2,7	0
8507 80 80		-- Other	2,7	0
8507 90		- Parts		
8507 90 20		-- Plates for accumulators	2,7	0
8507 90 30		-- Separators	2,7	0
8507 90 90		-- Other	2,7	0
8508		Vacuum cleaners		
		- With self-contained electric motor		
8508 11 00		-- Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	2,2	0
8508 19 00		-- Other	1,7	0
8508 60 00		- Other vacuum cleaners	1,7	0
8508 70 00		- Parts	1,7	0
8509		Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8509 40 00		– Food grinders and mixers; fruit or vegetable juice extractors	2,2	0
8509 80 00		– Other appliances	2,2	0
8509 90 00		– Parts	2,2	0
8510		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		
8510 10 00		– Shavers	2,2	0
8510 20 00		– Hair clippers	2,2	0
8510 30 00		– Hair-removing appliances	2,2	0
8510 90 00		– Parts	2,2	0
8511		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
8511 10 00		– Sparking plugs	3,2	0
8511 20 00		– Ignition magnetos; magneto-dynamos; magnetic flywheels	3,2	0
8511 30 00		– Distributors; ignition coils	3,2	0
8511 40 00		– Starter motors and dual purpose starter-generators	3,2	0
8511 50 00		– Other generators	3,2	0
8511 80 00		– Other equipment	3,2	0
8511 90 00		– Parts	3,2	0
8512		Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
8512 10 00		– Lighting or visual signalling equipment of a kind used on bicycles	2,7	0
8512 20 00		– Other lighting or visual signalling equipment	2,7	0
8512 30		– Sound signalling equipment		
8512 30 10		-- Burglar alarms of a kind used for motor vehicles	2,2	0
8512 30 90		-- Other	2,7	0
8512 40 00		– Windscreen wipers, defrosters and demisters	2,7	0
8512 90		– Parts		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8512 90 10		-- Of apparatus of subheading 8512 30 10	2,2	0
8512 90 90		-- Other	2,7	0
8513		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		
8513 10 00		- Lamps	5,7	0
8513 90 00		- Parts	5,7	0
8514		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
8514 10		- Resistance heated furnaces and ovens		
8514 10 10		-- Bakery and biscuit ovens	2,2	0
8514 10 80		-- Other	2,2	0
8514 20		- Furnaces and ovens functioning by induction or dielectric loss		
8514 20 10		-- Induction furnaces and ovens	2,2	0
8514 20 80		-- Dielectric furnaces and ovens	2,2	0
8514 30		- Other furnaces and ovens		
8514 30 19		-- Infra-red radiation ovens	2,2	0
8514 30 99		-- Other	2,2	0
8514 40 00		- Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	0
8514 90 00		- Parts	2,2	0
8515		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets		
		- Brazing or soldering machines and apparatus		
8515 11 00		-- Soldering irons and guns	2,7	0
8515 19 00		-- Other	2,7	0
		- Machines and apparatus for resistance welding of metal		
8515 21 00		-- Fully or partly automatic	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8515 29		-- Other		
8515 29 10		--- For butt welding	2,7	0
8515 29 90		--- Other	2,7	0
		- Machines and apparatus for arc (including plasma arc) welding of metals		
8515 31 00		-- Fully or partly automatic	2,7	0
8515 39		-- Other		
		--- For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with		
8515 39 13		---- Transformers	2,7	0
8515 39 18		---- Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2,7	0
8515 39 90		--- Other	2,7	0
8515 80		- Other machines and apparatus		
		-- For treating metals		
8515 80 11		--- For welding	2,7	0
8515 80 19		--- Other	2,7	0
		-- Other		
8515 80 91		--- For resistance welding of plastics	2,7	0
8515 80 99		--- Other	2,7	0
8515 90 00		- Parts	2,7	0
8516		Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		
8516 10		- Electric instantaneous or storage water heaters and immersion heaters		
		-- Water heaters		
8516 10 11		--- Instantaneous water heaters	2,7	0
8516 10 19		--- Other	2,7	0
8516 10 90		-- Immersion heaters	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Electric space-heating apparatus and electric soil-heating apparatus		
8516 21 00		-- Storage heating radiators	2,7	0
8516 29		-- Other		
8516 29 10		--- Liquid-filled radiators	2,7	0
8516 29 50		--- Convection heaters	2,7	0
		--- Other		
8516 29 91		---- With built-in fan	2,7	0
8516 29 99		---- Other	2,7	0
		- Electrothermic hairdressing or hand-drying apparatus		
8516 31		-- Hairdryers		
8516 31 10		--- Drying hoods	2,7	0
8516 31 90		--- Other	2,7	0
8516 32 00		-- Other hairdressing apparatus	2,7	0
8516 33 00		-- Hand-drying apparatus	2,7	0
8516 40		- Electric smoothing irons		
8516 40 10		-- Steam smoothing irons	2,7	0
8516 40 90		-- Other	2,7	0
8516 50 00		- Microwave ovens	5	0
8516 60		- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters		
8516 60 10		-- Cookers (incorporating at least an oven and a hob)	2,7	0
		-- Cooking plates, boiling rings and hobs		
8516 60 51		--- Hobs for building in	2,7	0
8516 60 59		--- Other	2,7	0
8516 60 70		-- Grillers and roasters	2,7	0
8516 60 80		-- Ovens for building in	2,7	0
8516 60 90		-- Other	2,7	0
		- Other electrothermic appliances		
8516 71 00		-- Coffee or tea makers	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8516 72 00		-- Toasters	2,7	0
8516 79		-- Other		
8516 79 20		--- Deep fat fryers	2,7	0
8516 79 70		--- Other	2,7	0
8516 80		- Electric heating resistors		
8516 80 20		-- Assembled with an insulated former	2,7	0
8516 80 80		-- Other	2,7	0
8516 90 00		- Parts	2,7	0
8517		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		
		- Telephone sets, including telephones for cellular networks or for other wireless networks		
8517 11 00		-- Line telephone sets with cordless handsets	Free	0
8517 12 00		-- Telephones for cellular networks or for other wireless networks	Free	0
8517 18 00		-- Other	Free	0
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)		
8517 61 00		-- Base stations	Free	0
8517 62 00		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	0
8517 69		-- Other		
8517 69 10		--- Videophones	Free	0
8517 69 20		--- Entry-phone systems	Free	0
		--- Reception apparatus for radio-telephony or radio-telegraphy		
8517 69 31		---- Portable receivers for calling, alerting or paging	Free	0
8517 69 39		---- Other	9,3	0
8517 69 90		--- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8517 70		- Parts		
		-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
8517 70 11		--- Aerials for radio-telegraphic or radio-telephonic apparatus	Free	0
8517 70 15		--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	0
8517 70 19		--- Other	3,6	0
8517 70 90		-- Other	Free	0
8518		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
8518 10		- Microphones and stands therefor		
8518 10 30		-- Microphones having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	Free	0
8518 10 95		-- Other	2,5	0
		- Loudspeakers, whether or not mounted in their enclosures		
8518 21 00		-- Single loudspeakers, mounted in their enclosures	4,5	0
8518 22 00		-- Multiple loudspeakers, mounted in the same enclosure	4,5	0
8518 29		-- Other		
8518 29 30		--- Loudspeakers having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	Free	0
8518 29 95		--- Other	3	0
8518 30		- Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers		
8518 30 20		-- Line telephone handsets	Free	0
8518 30 95		-- Other	2	0
8518 40		- Audio-frequency electric amplifiers		
8518 40 30		-- Telephonic and measurement amplifiers	3	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other		
8518 40 81		--- With only one channel	4,5	0
8518 40 89		--- Other	4,5	0
8518 50 00		- Electric sound amplifier sets	2	0
8518 90 00		- Parts	2	0
8519		Sound recording or sound reproducing apparatus		
8519 20		- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		
8519 20 10		-- Coin- or disc-operated record-players	6	0
		-- Other		
8519 20 91		--- With laser reading system	9,5	0
8519 20 99		--- Other	4,5	0
8519 30 00		- Turntables (record-decks)	2	0
8519 50 00		- Telephone answering machines	Free	0
		- Other apparatus		
8519 81		-- Using magnetic, optical or semiconductor media		
		--- Sound reproducing apparatus (including cassette-players), not incorporating a sound recording device		
8519 81 11		---- Transcribing machines	5	0
		---- Other sound-reproducing apparatus		
8519 81 15		----- Pocket-size cassette players	Free	0
		----- Other, cassette-type		
8519 81 21		----- With an analogue and digital reading system	9	0
8519 81 25		----- Other	2	0
		----- Other		
		----- With laser reading system		
8519 81 31		----- Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6,5 cm	9	0
8519 81 35		----- Other	9,5	0
8519 81 45		----- Other	4,5	0
		--- Other apparatus		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8519 81 51		---- Dictating machines not capable of operating without an external source of power	4	0
		---- Other magnetic tape recorders incorporating sound reproducing apparatus		
		----- Cassette-type		
		----- With built-in amplifier and one or more built-in loudspeakers		
8519 81 55		----- Capable of operating without an external source of power	Free	0
8519 81 61		----- Other	2	0
8519 81 65		----- Pocket-size recorders	Free	0
8519 81 75		----- Other	2	0
		----- Other		
8519 81 81		----- Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	2	0
8519 81 85		----- Other	7	0
8519 81 95		---- Other	2	0
8519 89		-- Other		
		--- Sound reproducing apparatus, not incorporating a sound recording device		
8519 89 11		---- Record-players, other than those of subheadings 8519 20	2	0
8519 89 15		---- Transcribing machines	5	0
8519 89 19		---- Other	4,5	0
8519 89 90		--- Other	2	0
8521		Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521 10		- Magnetic tape-type		
8521 10 20		-- Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14	0
8521 10 95		-- Other	8	0
8521 90 00		- Other	13,9	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8522		Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		
8522 10 00		– Pick-up cartridges	4	0
8522 90		– Other		
8522 90 30		-- Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	Free	0
		-- Other		
		--- Electronic assemblies		
8522 90 41		---- Of apparatus of subheading 8519 50 00	Free	0
8522 90 49		---- Other	4	0
8522 90 70		--- Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	Free	0
8522 90 80		--- Other	4	0
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		
		– Magnetic media		
8523 21 00		-- Cards incorporating a magnetic stripe	3,5	0
8523 29		-- Other		
		--- Magnetic tapes; magnetic discs		
8523 29 15		---- Unrecorded	Free	0
		---- Other		
8523 29 31		----- For reproducing phenomena other than sound or image	Free	0
8523 29 33		----- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	Free	0
8523 29 39		----- Other	3,5	0
8523 29 90		--- Other	3,5	0
8523 40		– Optical media		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Unrecorded		
8523 40 11		--- Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	Free	0
8523 40 13		--- Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	Free	0
8523 40 19		--- Other	Free	0
		-- Other		
		--- Discs for laser reading systems		
8523 40 25		---- For reproducing phenomena other than sound or image	Free	0
		---- For reproducing sound only		
8523 40 31		----- Of a diameter not exceeding 6,5 cm	3,5	0
8523 40 39		----- Of a diameter exceeding 6,5 cm	3,5	0
		---- Other		
8523 40 45		----- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
		----- Other		
8523 40 51		----- Digital versatile discs (DVD)	3,5	0
8523 40 59		----- Other	3,5	0
		--- Other		
8523 40 91		---- For reproducing phenomena other than sound or image	Free	0
8523 40 93		---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 40 99		---- Other	3,5	0
		- Semiconductor media		
8523 51		-- Solid-state non-volatile storage devices		
8523 51 10		--- Unrecorded	Free	0
		--- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8523 51 91		---- For reproducing phenomena other than sound or image	Free	0
8523 51 93		---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 51 99		---- Other	3,5	0
8523 52		-- "Smart cards"		
8523 52 10		--- With two or more electronic integrated circuits	3,7	0
8523 52 90		--- Other	Free	0
8523 59		-- Other		
8523 59 10		--- Unrecorded	Free	0
		--- Other		
8523 59 91		---- For reproducing phenomena other than sound or image	Free	0
8523 59 93		---- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 59 99		---- Other	3,5	0
8523 80		- Other		
8523 80 10		-- Unrecorded	Free	0
		-- Other		
8523 80 91		--- For reproducing phenomena other than sound or image	Free	0
8523 80 93		--- For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	0
8523 80 99		--- Other	3,5	0
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		
8525 50 00		- Transmission apparatus	3,6	0
8525 60 00		- Transmission apparatus incorporating reception apparatus	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8525 80		- Television cameras, digital cameras and video camera recorders		
		-- Television cameras		
8525 80 11		--- With 3 or more camera tubes	3	0
8525 80 19		--- Other	4,9	0
8525 80 30		-- Digital cameras	Free	0
		-- Other video camera recorders		
8525 80 91		--- Only able to record sound and images taken by the television camera	4,9	0
8525 80 99		--- Other	12,5	0
8526		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526 10 00		- Radar apparatus	3,7	0
		- Other		
8526 91		-- Radio navigational aid apparatus		
8526 91 20		--- Radio navigational receivers	3,7	0
8526 91 80		--- Other	3,7	0
8526 92 00		-- Radio remote control apparatus	3,7	0
8527		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
		- Radio-broadcast receivers capable of operating without an external source of power		
8527 12		-- Pocket-size radio cassette players		
8527 12 10		--- With an analogue and digital reading system	14	0
8527 12 90		--- Other	10	0
8527 13		-- Other apparatus combined with sound recording or reproducing apparatus		
8527 13 10		--- With laser reading system	12	0
		--- Other		
8527 13 91		---- Of the cassette-type with an analogue and digital reading system	14	0
8527 13 99		---- Other	10	0
8527 19 00		-- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles		
8527 21		-- Combined with sound recording or reproducing apparatus		
		--- Capable of receiving and decoding digital radio data system signals		
8527 21 20		---- With laser reading system	14	0
		---- Other		
8527 21 52		----- Of the cassette-type with an analogue and digital reading system	14	0
8527 21 59		----- Other	10	0
		--- Other		
8527 21 70		---- With laser reading system	14	0
		---- Other		
8527 21 92		----- Of the cassette-type with an analogue and digital reading system	14	0
8527 21 98		----- Other	10	0
8527 29 00		-- Other	12	0
		- Other		
8527 91		-- Combined with sound recording or reproducing apparatus		
		--- Within the same housing one or more loudspeakers		
8527 91 11		---- Of the cassette-type with an analogue and digital reading system	14	0
8527 91 19		---- Other	10	0
		--- Other		
8527 91 35		---- With laser reading system	12	0
		---- Other		
8527 91 91		----- Of the cassette-type with an analogue and digital reading system	14	0
8527 91 99		----- Other	10	0
8527 92		-- Not combined with sound recording or reproducing apparatus but combined with a clock		
8527 92 10		--- Alarm clock radios	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8527 92 90		--- Other	9	0
8527 99 00		-- Other	9	0
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		
		- Cathode-ray tube monitors		
8528 41 00		-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0
8528 49		-- Other		
8528 49 10		--- Black and white or other monochrome	14	0
		--- Colour		
8528 49 35		---- With a screen width/height ratio less than 1,5	14	0
		---- Other		
8528 49 91		----- With scanning parameters not exceeding 625 lines	14	0
8528 49 99		----- With scanning parameters exceeding 625 lines	14	0
		- Other monitors		
8528 51 00		-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0
8528 59		-- Other		
8528 59 10		--- Black and white or other monochrome	14	0
8528 59 90		--- Colour	14	0
		- Projectors		
8528 61 00		-- Of a kind solely or principally used in an automatic data-processing system of heading 8471	Free	0
8528 69		-- Other		
8528 69 10		--- Operating by means of flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an automatic data-processing machine	Free	0
		--- Other		
8528 69 91		---- Black and white or other monochrome	2	0
8528 69 99		---- Colour	14	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
8528 71		-- Not designed to incorporate a video display or screen		
		--- Video tuners		
8528 71 11		---- Electronic assemblies for incorporation into automatic data-processing machines	Free	0
8528 71 13		---- Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals ("set-top boxes with communication function")	Free	0
8528 71 19		---- Other	14	0
8528 71 90		--- Other	14	0
8528 72		-- Other, colour		
8528 72 10		--- Television projection equipment	14	0
8528 72 20		--- Apparatus incorporating a video recorder or reproducer	14	0
		--- Other		
		---- With integral tube		
		----- With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen		
8528 72 31		----- Not exceeding 42 cm	14	0
8528 72 33		----- Exceeding 42 cm but not exceeding 52 cm	14	0
8528 72 35		----- Exceeding 52 cm but not exceeding 72 cm	14	0
8528 72 39		----- Exceeding 72 cm	14	0
		----- Other		
		----- With scanning parameters not exceeding 625 lines, with a diagonal measurement of the screen		
8528 72 51		----- Not exceeding 75 cm	14	0
8528 72 59		----- Exceeding 72 cm	14	0
8528 72 75		----- With scanning parameters exceeding 625 lines	14	0
		---- Other		
8528 72 91		----- With a screen width/height ratio less than 1,5	14	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8528 72 99		----- Other	14	0
8528 73 00		-- Other, black and white or other monochrome	2	0
8529		Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528		
8529 10		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
		-- Aerials		
8529 10 11		--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	0
		--- Outside aerials for radio or television broadcast receivers		
8529 10 31		---- For reception via satellite	3,6	0
8529 10 39		---- Other	3,6	0
8529 10 65		--- Inside aerials for radio or television broadcast receivers, including built-in types	4	0
8529 10 69		--- Other	3,6	0
8529 10 80		-- Aerial filters and separators	3,6	0
8529 10 95		-- Other	3,6	0
8529 90		- Other		
8529 90 20		-- Parts of apparatus of subheading 8525 60 00, 8525 80 30, 8528 41 00, 8528 51 00 and 8528 61 00	Free	0
		-- Other		
		--- Cabinets and cases		
8529 90 41		---- Of wood	2	0
8529 90 49		---- Of other materials	3	0
8529 90 65		--- Electronic assemblies	3	0
		--- Other		
8529 90 92		---- For television cameras of subheading 8525 80 11 and 8525 80 19 and for apparatus of headings 8527 and 8528	5	0
8529 90 97		---- Other	3	0
8530		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8530 10 00		– Equipment for railways or tramways	1,7	0
8530 80 00		– Other equipment	1,7	0
8530 90 00		– Parts	1,7	0
8531		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		
8531 10		– Burglar or fire alarms and similar apparatus		
8531 10 30		-- Of a kind used for buildings	2,2	0
8531 10 95		-- Other	2,2	0
8531 20		– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		
8531 20 20		-- Incorporating light emitting diodes (LED)	Free	0
		-- Incorporating liquid crystal devices (LCD)		
8531 20 40		--- Incorporating active matrix liquid crystal devices (LCD)	Free	0
8531 20 95		--- Other	Free	0
8531 80		– Other apparatus		
8531 80 20		-- Flat panel display devices	Free	0
8531 80 95		-- Other	2,2	0
8531 90		– Parts		
8531 90 20		-- Of apparatus of subheadings 8531 20 and 8531 80 20	Free	0
8531 90 85		-- Other	2,2	0
8532		Electrical capacitors, fixed, variable or adjustable (pre-set)		
8532 10 00		– Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	Free	0
		– Other fixed capacitors		
8532 21 00		-- Tantalum	Free	0
8532 22 00		-- Aluminium electrolytic	Free	0
8532 23 00		-- Ceramic dielectric, single layer	Free	0
8532 24 00		-- Ceramic dielectric, multilayer	Free	0
8532 25 00		-- Dielectric of paper or plastics	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8532 29 00		-- Other	Free	0
8532 30 00		- Variable or adjustable (pre-set) capacitors	Free	0
8532 90 00		- Parts	Free	0
8533		Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533 10 00		- Fixed carbon resistors, composition or film types	Free	0
		- Other fixed resistors		
8533 21 00		-- For a power handling capacity not exceeding 20 W	Free	0
8533 29 00		-- Other	Free	0
		- Wirewound variable resistors, including rheostats and potentiometers		
8533 31 00		-- For a power handling capacity not exceeding 20 W	Free	0
8533 39 00		-- Other	Free	0
8533 40		- Other variable resistors, including rheostats and potentiometers		
8533 40 10		-- For a power handling capacity not exceeding 20 W	Free	0
8533 40 90		-- Other	Free	0
8533 90 00		- Parts	Free	0
8534 00		Printed circuits		
		- Consisting only of conductor elements and contacts		
8534 00 11		-- Multilayer circuits	Free	0
8534 00 19		-- Other	Free	0
8534 00 90		- With other passive elements	Free	0
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 V		
8535 10 00		- Fuses	2,7	0
		- Automatic circuit breakers		
8535 21 00		-- For a voltage of less than 72,5 kV	2,7	0
8535 29 00		-- Other	2,7	0
8535 30		- Isolating switches and make-and-break switches		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8535 30 10		-- For a voltage of less than 72,5 kV	2,7	0
8535 30 90		-- Other	2,7	0
8535 40 00		- Lightning arresters, voltage limiters and surge suppressors	2,7	0
8535 90 00		- Other	2,7	0
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 V; connectors for optical fibres, optical fibre bundles or cables		
8536 10		- Fuses		
8536 10 10		-- For a current not exceeding 10 A	2,3	0
8536 10 50		-- For a current exceeding 10 A but not exceeding 63 A	2,3	0
8536 10 90		-- For a current exceeding 63 A	2,3	0
8536 20		- Automatic circuit breakers		
8536 20 10		-- For a current not exceeding 63 A	2,3	0
8536 20 90		-- For a current exceeding 63 A	2,3	0
8536 30		- Other apparatus for protecting electrical circuits		
8536 30 10		-- For a current not exceeding 16 A	2,3	0
8536 30 30		-- For a current exceeding 16 A but not exceeding 125 A	2,3	0
8536 30 90		-- For a current exceeding 125 A	2,3	0
		- Relays		
8536 41		-- For a voltage not exceeding 60 V		
8536 41 10		--- For a current not exceeding 2 A	2,3	0
8536 41 90		--- For a current exceeding 2 A	2,3	0
8536 49 00		-- Other	2,3	0
8536 50		- Other switches		
8536 50 03		-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	Free	0
8536 50 05		-- Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8536 50 07		-- Electro-mechanical snap-action switches for a current not exceeding 11 A	Free	0
		-- Other		
		--- For a voltage not exceeding 60 V		
8536 50 11		---- Push-button switches	2,3	0
8536 50 15		---- Rotary switches	2,3	0
8536 50 19		---- Other	2,3	0
8536 50 80		--- Other	2,3	0
		- Lamp holders, plugs and sockets		
8536 61		-- Lamp holders		
8536 61 10		--- Edison lamp holders	2,3	0
8536 61 90		--- Other	2,3	0
8536 69		-- Other		
8536 69 10		--- For coaxial cables	Free	0
8536 69 30		--- For printed circuits	Free	0
8536 69 90		--- Other	2,3	0
8536 70 00		- Connectors for optical fibres, optical fibre bundles or cables	3	0
8536 90		- Other apparatus		
8536 90 01		-- Prefabricated elements for electrical circuits	2,3	0
8536 90 10		-- Connections and contact elements for wire and cables	Free	0
8536 90 20		-- Wafer probers	Free	0
8536 90 85		-- Other	2,3	0
8537		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		
8537 10		- For a voltage not exceeding 1 000 V		
8537 10 10		-- Numerical control panels with built-in automatic data-processing machine	2,1	0
		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8537 10 91		--- Programmable memory controllers	2,1	0
8537 10 99		--- Other	2,1	0
8537 20		- For a voltage exceeding 1 000 V		
8537 20 91		-- For a voltage exceeding 1 000 V but not exceeding 72,5 kV	2,1	0
8537 20 99		-- For a voltage exceeding 72,5 kV	2,1	0
8538		Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537		
8538 10 00		- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	2,2	0
8538 90		- Other		
		-- For wafer probers of subheading 8536 90 20		
8538 90 11		--- Electronic assemblies	3,2	0
8538 90 19		--- Other	1,7	0
		-- Other		
8538 90 91		--- Electronic assemblies	3,2	0
8538 90 99		--- Other	1,7	0
8539		Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps		
8539 10 00		- Sealed beam lamp units	2,7	0
		- Other filament lamps, excluding ultraviolet or infra-red lamps		
8539 21		-- Tungsten halogen		
8539 21 30		--- Of a kind used for motorcycles or other motor vehicles	2,7	0
		--- Other, for a voltage		
8539 21 92		---- Exceeding 100 V	2,7	0
8539 21 98		---- Not exceeding 100 V	2,7	0
8539 22		-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
8539 22 10		--- Reflector lamps	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8539 22 90		--- Other	2,7	0
8539 29		-- Other		
8539 29 30		--- Of a kind used for motorcycles or other motor vehicles	2,7	0
		--- Other, for a voltage		
8539 29 92		---- Exceeding 100 V	2,7	0
8539 29 98		---- Not exceeding 100 V	2,7	0
		- Discharge lamps, other than ultraviolet lamps		
8539 31		-- Fluorescent, hot cathode		
8539 31 10		--- With double ended cap	2,7	0
8539 31 90		--- Other	2,7	0
8539 32		-- Mercury or sodium vapour lamps; metal halide lamps		
8539 32 10		--- Mercury vapour lamps	2,7	0
8539 32 50		--- Sodium vapour lamps	2,7	0
8539 32 90		--- Metal halide lamps	2,7	0
8539 39 00		-- Other	2,7	0
		- Ultraviolet or infra-red lamps; arc lamps		
8539 41 00		-- Arc lamps	2,7	0
8539 49		-- Other		
8539 49 10		--- Ultraviolet lamps	2,7	0
8539 49 30		--- Infra-red lamps	2,7	0
8539 90		- Parts		
8539 90 10		-- Lamp bases	2,7	0
8539 90 90		-- Other	2,7	0
8540		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)		
		- Cathode ray television picture tubes, including video monitor cathode ray tubes		
8540 11		-- Colour		
		--- With a screen width/height ratio less than 1,5, with a diagonal measurement of the screen		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8540 11 11		---- Not exceeding 42 cm	14	0
8540 11 13		---- Exceeding 42 cm but not exceeding 52 cm	14	0
8540 11 15		---- Exceeding 52 cm but not exceeding 72 cm	14	0
8540 11 19		---- Exceeding 72 cm	14	0
		--- Other, with a diagonal measurement of the screen		
8540 11 91		---- Not exceeding 75 cm	14	0
8540 11 99		---- Exceeding 75 cm	14	0
8540 12 00		-- Black and white or other monochrome	7,5	0
8540 20		- Television camera tubes; image converters and intensifiers; other photocathode tubes		
8540 20 10		-- Television camera tubes	2,7	0
8540 20 80		-- Other	2,7	0
8540 40 00		- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	2,6	0
8540 50 00		- Data/graphic display tubes, black and white or other monochrome	2,6	0
8540 60 00		- Other cathode ray tubes	2,6	0
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes		
8540 71 00		-- Magnetrons	2,7	0
8540 72 00		-- Klystrons	2,7	0
8540 79 00		-- Other	2,7	0
		- Other valves and tubes		
8540 81 00		-- Receiver or amplifier valves and tubes	2,7	0
8540 89 00		-- Other	2,7	0
		- Parts		
8540 91 00		-- Of cathode ray tubes	2,7	0
8540 99 00		-- Other	2,7	0
8541		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes; mounted piezoelectric crystals		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8541 10 00		- Diodes, other than photosensitive or light-emitting diodes	Free	0
		- Transistors, other than photosensitive transistors		
8541 21 00		-- With a dissipation rate of less than 1 W	Free	0
8541 29 00		-- Other	Free	0
8541 30 00		- Thyristors, diacs and triacs, other than photosensitive devices	Free	0
8541 40		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light-emitting diodes		
8541 40 10		-- Light-emitting diodes, including laser diodes	Free	0
8541 40 90		-- Other	Free	0
8541 50 00		- Other semiconductor devices	Free	0
8541 60 00		- Mounted piezoelectric crystals	Free	0
8541 90 00		- Parts	Free	0
8542		Electronic integrated circuits		
		- Electronic integrated circuits		
8542 31		-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
8542 31 10		--- Goods specified in note 8(b)(3) to this chapter	Free	0
8542 31 90		--- Other	Free	0
8542 32		-- Memories		
8542 32 10		--- Goods specified in note 8(b)(3) to this chapter	Free	0
		--- Other		
		---- Dynamic random-access memories (D-RAMs)		
8542 32 31		----- With a storage capacity not exceeding 512 Mbits	Free	0
8542 32 39		----- With a storage capacity exceeding 512 Mbits	Free	0
8542 32 45		---- Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	Free	0
8542 32 55		---- UV erasable, programmable, read only memories (EPROMs)	Free	0
		---- Electrically erasable, programmable, read only memories (E ² PROMs), including FLASH E ² PROMs		
		----- FLASH E ² PROMs		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8542 32 61		----- With a storage capacity not exceeding 512 Mbits	Free	0
8542 32 69		----- With a storage capacity exceeding 512 Mbits	Free	0
8542 32 75		----- Other	Free	0
8542 32 90		---- Other memories	Free	0
8542 33 00		-- Amplifiers	Free	0
8542 39		-- Other		
8542 39 10		--- Goods specified in note 8(b)(3) to this chapter	Free	0
8542 39 90		--- Other	Free	0
8542 90 00		- Parts	Free	0
8543		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter		
8543 10 00		- Particle accelerators	4	0
8543 20 00		- Signal generators	3,7	0
8543 30 00		- Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	0
8543 70		- Other machines and apparatus		
8543 70 10		-- Electrical machines with translation or dictionary functions	Free	0
8543 70 30		-- Aerial amplifiers	3,7	0
		-- Sunbeds, sunlamps and similar suntanning equipment		
		--- For fluorescent tubes using ultraviolet A rays		
8543 70 51		---- With a maximum tube length of 100 cm	3,7	0
8543 70 55		---- Other	3,7	0
8543 70 59		--- Other	3,7	0
8543 70 60		-- Electric fence energisers	3,7	0
8543 70 90		-- Other	3,7	0
8543 90 00		- Parts	3,7	0
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		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Winding wire		
8544 11		-- Of copper		
8544 11 10		--- Lacquered or enamelled	3,7	0
8544 11 90		--- Other	3,7	0
8544 19		-- Other		
8544 19 10		--- Lacquered or enamelled	3,7	0
8544 19 90		--- Other	3,7	0
8544 20 00		- Coaxial cable and other coaxial electric conductors	3,7	0
8544 30 00		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7	0
		- Other electric conductors, for a voltage not exceeding 1 000 V		
8544 42		-- Fitted with connectors		
8544 42 10		--- Of a kind used for telecommunications	Free	0
8544 42 90		--- Other	3,3	0
8544 49		-- Other		
8544 49 20		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V	Free	0
		--- Other		
8544 49 91		---- Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	3,7	0
		---- Other		
8544 49 93		----- For a voltage not exceeding 80 V	3,7	0
8544 49 95		----- For a voltage exceeding 80 V but less than 1 000 V	3,7	0
8544 49 99		----- For a voltage of 1 000 V	3,7	0
8544 60		- Other electric conductors, for a voltage exceeding 1 000 V		
8544 60 10		-- With copper conductors	3,7	0
8544 60 90		-- With other conductors	3,7	0
8544 70 00		- Optical fibre cables	Free	0
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		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Electrodes		
8545 11 00		-- Of a kind used for furnaces	2,7	0
8545 19		-- Other		
8545 19 10		--- Electrodes for electrolysis installations	2,7	0
8545 19 90		--- Other	2,7	0
8545 20 00		- Brushes	2,7	0
8545 90		- Other		
8545 90 10		-- Heating resistors	1,7	0
8545 90 90		-- Other	2,7	0
8546		Electrical insulators of any material		
8546 10 00		- Of glass	3,7	0
8546 20		- Of ceramics		
8546 20 10		-- With no metal parts	4,7	0
		-- With metal parts		
8546 20 91		--- For overhead power transmission or traction lines	4,7	0
8546 20 99		--- Other	4,7	0
8546 90		- Other		
8546 90 10		-- Of plastics	3,7	0
8546 90 90		-- Other	3,7	0
8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8547 10		- Insulating fittings of ceramics		
8547 10 10		-- Containing 80 % or more by weight of metallic oxides	4,7	0
8547 10 90		-- Other	4,7	0
8547 20 00		- Insulating fittings of plastics	3,7	0
8547 90 00		- Other	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
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		
8548 10		– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
8548 10 10		-- Spent primary cells, spent primary batteries	4,7	0
		-- Spent electric accumulators		
8548 10 21		--- Lead-acid accumulators	2,6	0
8548 10 29		--- Other	2,6	0
		-- Waste and scrap of primary cells, primary batteries and electric accumulators		
8548 10 91		--- Containing lead	Free	0
8548 10 99		--- Other	Free	0
8548 90		– Other		
8548 90 20		-- Memories in multicombinational forms such as stack D-RAMs and modules	Free	0
8548 90 90		-- Other	2,7	0
XVII		SECTION XVII — VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
86		CHAPTER 86 — RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601		Rail locomotives powered from an external source of electricity or by electric accumulators		
8601 10 00		– Powered from an external source of electricity	1,7	0
8601 20 00		– Powered by electric accumulators	1,7	0
8602		Other rail locomotives; locomotive tenders		
8602 10 00		– Diesel-electric locomotives	1,7	0
8602 90 00		– Other	1,7	0
8603		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		
8603 10 00		– Powered from an external source of electricity	1,7	0
8603 90 00		– Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8604 00 00		Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1,7	0
8605 00 00		Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1,7	0
8606		Railway or tramway goods vans and wagons, not self-propelled		
8606 10 00		– Tank wagons and the like	1,7	0
8606 30 00		– Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	0
		– Other		
8606 91		-- Covered and closed		
8606 91 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	1,7	0
8606 91 80		--- Other	1,7	0
8606 92 00		-- Open, with non-removable sides of a height exceeding 60 cm	1,7	0
8606 99 00		-- Other	1,7	0
8607		Parts of railway or tramway locomotives or rolling stock		
		– Bogies, bissel-bogies, axles and wheels, and parts thereof		
8607 11 00		-- Driving bogies and bissel-bogies	1,7	0
8607 12 00		-- Other bogies and bissel-bogies	1,7	0
8607 19		-- Other, including parts		
		--- Axles, assembled or not; wheels and parts thereof		
8607 19 01		---- Of cast iron or cast steel	2,7	0
8607 19 11		---- Of closed-die forged steel	2,7	0
8607 19 18		---- Other	2,7	0
		--- Parts of bogies, bissel-bogies and the like		
8607 19 91		---- Of cast iron or cast steel	1,7	0
8607 19 99		---- Other	1,7	0
		– Brakes and parts thereof		
8607 21		-- Air brakes and parts thereof		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8607 21 10		--- Of cast iron or cast steel	1,7	0
8607 21 90		--- Other	1,7	0
8607 29		-- Other		
8607 29 10		--- Of cast iron or cast steel	1,7	0
8607 29 90		--- Other	1,7	0
8607 30		- Hooks and other coupling devices, buffers, and parts thereof		
8607 30 01		-- Of cast iron or cast steel	1,7	0
8607 30 99		-- Other	1,7	0
		- Other		
8607 91		-- Of locomotives		
8607 91 10		--- Axle-boxes and parts thereof	3,7	0
		--- Other		
8607 91 91		---- Of cast iron or cast steel	1,7	0
8607 91 99		---- Other	1,7	0
8607 99		-- Other		
8607 99 10		--- Axle-boxes and parts thereof	3,7	0
8607 99 30		--- Bodies and parts thereof	1,7	0
8607 99 50		--- Chassis and parts thereof	1,7	0
8607 99 90		--- Other	1,7	0
8608 00		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		
8608 00 10		- Equipment for railways or tramways	1,7	0
8608 00 30		- Other equipment	1,7	0
8608 00 90		- Parts	1,7	0
8609 00		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
8609 00 10		- Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	Free	0
8609 00 90		- Other	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
87		CHAPTER 87 — VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701		Tractors (other than tractors of heading 8709)		
8701 10 00		– Pedestrian-controlled tractors	3	0
8701 20		– Road tractors for semi-trailers		
8701 20 10		-- New	16	0
8701 20 90		-- Used	16	0
8701 30		– Track-laying tractors		
8701 30 10		-- Snowgroomers	Free	0
8701 30 90		-- Other	Free	0
8701 90		– Other		
		-- Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled		
		--- New, of an engine power		
8701 90 11		---- Not exceeding 18 kW	Free	0
8701 90 20		---- Exceeding 18 kW but not exceeding 37 kW	Free	0
8701 90 25		---- Exceeding 37 kW but not exceeding 59 kW	Free	0
8701 90 31		---- Exceeding 59 kW but not exceeding 75 kW	Free	0
8701 90 35		---- Exceeding 75 kW but not exceeding 90 kW	Free	0
8701 90 39		---- Exceeding 90 kW	Free	0
8701 90 50		--- Used	Free	0
8701 90 90		-- Other	7	0
8702		Motor vehicles for the transport of ten or more persons, including the driver		
8702 10		– With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
		-- Of a cylinder capacity exceeding 2 500 cm ³		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8702 10 11		--- New	16	0
8702 10 19		--- Used	16	0
		-- Of a cylinder capacity not exceeding 2 500 cm ³		
8702 10 91		--- New	10	0
8702 10 99		--- Used	10	0
8702 90		- Other		
		-- With spark-ignition internal combustion piston engine		
		--- Of a cylinder capacity exceeding 2 800 cm ³		
8702 90 11		---- New	16	0
8702 90 19		---- Used	16	0
		--- Of a cylinder capacity not exceeding 2 800 cm ³		
8702 90 31		---- New	10	0
8702 90 39		---- Used	10	0
8702 90 90		-- With other engines	10	0
8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars		
8703 10		- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
8703 10 11		-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	0
8703 10 18		-- Other	10	0
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine		
8703 21		-- Of a cylinder capacity not exceeding 1 000 cm ³		
8703 21 10		--- New	10	0
8703 21 90		--- Used	10	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8703 22		-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³		
8703 22 10		--- New	10	0
8703 22 90		--- Used	10	0
8703 23		-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³		
		--- New		
8703 23 11		---- Motor caravans	10	0
8703 23 19		---- Other	10	0
8703 23 90		--- Used	10	0
8703 24		-- Of a cylinder capacity exceeding 3 000 cm ³		
8703 24 10		--- New	10	0
8703 24 90		--- Used	10	0
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8703 31		-- Of a cylinder capacity not exceeding 1 500 cm ³		
8703 31 10		--- New	10	0
8703 31 90		--- Used	10	0
8703 32		-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³		
		--- New		
8703 32 11		---- Motor caravans	10	0
8703 32 19		---- Other	10	0
8703 32 90		--- Used	10	0
8703 33		-- Of a cylinder capacity exceeding 2 500 cm ³		
		--- New		
8703 33 11		---- Motor caravans	10	0
8703 33 19		---- Other	10	0
8703 33 90		--- Used	10	0
8703 90		- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8703 90 10		-- With electric motors	10	0
8703 90 90		-- Other	10	0
8704		Motor vehicles for the transport of goods		
8704 10		- Dumpers designed for off-highway use		
8704 10 10		-- With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	Free	0
8704 10 90		-- Other	Free	0
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8704 21		-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 21 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
		--- Other		
		---- With engines of a cylinder capacity exceeding 2 500 cm ³		
8704 21 31		----- New	22	0
8704 21 39		----- Used	22	0
		---- With engines of a cylinder capacity not exceeding 2 500 cm ³		
8704 21 91		----- New	10	0
8704 21 99		----- Used	10	0
8704 22		-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
8704 22 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
		--- Other		
8704 22 91		---- New	22	0
8704 22 99		---- Used	22	0
8704 23		-- Of a gross vehicle weight exceeding 20 tonnes		
8704 23 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Other		
8704 23 91		---- New	22	0
8704 23 99		---- Used	22	0
		- Other, with spark-ignition internal combustion piston engine		
8704 31		-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 31 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
		--- Other		
		---- With engines of a cylinder capacity exceeding 2 800 cm ³		
8704 31 31		----- New	22	0
8704 31 39		----- Used	22	0
		---- With engines of a cylinder capacity not exceeding 2 800 cm ³		
8704 31 91		----- New	10	0
8704 31 99		----- Used	10	0
8704 32		-- Of a gross vehicle weight exceeding 5 tonnes		
8704 32 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	0
		--- Other		
8704 32 91		---- New	22	0
8704 32 99		---- Used	22	0
8704 90 00		- Other	10	0
8705		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
8705 10 00		- Crane lorries	3,7	0
8705 20 00		- Mobile drilling derricks	3,7	0
8705 30 00		- Fire fighting vehicles	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8705 40 00		- Concrete-mixer lorries	3,7	0
8705 90		- Other		
8705 90 10		-- Breakdown lorries	3,7	0
8705 90 30		-- Concrete-pumping vehicles	3,7	0
8705 90 90		-- Other	3,7	0
8706 00		Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		
		- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm ³		
8706 00 11		-- For vehicles of heading 8702 or 8704	19	0
8706 00 19		-- Other	6	0
		- Other		
8706 00 91		-- For vehicles of heading 8703	4,5	0
8706 00 99		-- Other	10	0
8707		Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		
8707 10		- For the vehicles of heading 8703		
8707 10 10		-- For industrial assembly purposes	4,5	0
8707 10 90		-- Other	4,5	0
8707 90		- Other		
8707 90 10		-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Special purpose motor vehicles of heading 8705	4,5	0
8707 90 90		-- Other	4,5	0
8708		Parts and accessories of the motor vehicles of heading 8701 to 8705		
8708 10		- Bumpers and parts thereof		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8708 10 10		-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 10 90		-- Other	4,5	0
		- Other parts and accessories of bodies (including cabs)		
8708 21		-- Safety seat belts		
8708 21 10		--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 21 90		--- Other	4,5	0
8708 29		-- Other		
8708 29 10		--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 29 90		--- Other	4,5	0
8708 30		- Brakes and servo-brakes; parts thereof		
8708 30 10		-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		-- Other		
8708 30 91		--- For disc brakes	4,5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8708 30 99		--- Other	4,5	0
8708 40		- Gear boxes and parts thereof		
8708 40 20		-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		-- Other		
8708 40 50		--- Gear boxes	4,5	0
		--- Parts		
8708 40 91		---- Of closed-die forged steel	4,5	0
8708 40 99		---- Other	3,5	0
8708 50		- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		
8708 50 20		-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		-- Other		
8708 50 35		--- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles	4,5	0
		--- Parts		
8708 50 55		---- Of closed-die forged steel	4,5	0
		---- Other		
8708 50 91		----- For non-driving axles	4,5	0
8708 50 99		----- Other	3,5	0
8708 70		- Road wheels and parts and accessories thereof		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8708 70 10		-- For the industrial assembly of: Pedestrian-controlled tractors falling of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		-- Other		
8708 70 50		--- Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	0
8708 70 91		--- Wheel centres in star form, cast in one piece, of iron or steel	3	0
8708 70 99		--- Other	4,5	0
8708 80		- Suspension systems and parts thereof (including shock-absorbers)		
8708 80 20		-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		-- Other		
8708 80 35		--- Suspension shock-absorbers	4,5	0
8708 80 55		--- Anti roll bars; other torsion bars	3,5	0
		--- Other		
8708 80 91		---- Of closed-die forged steel	4,5	0
8708 80 99		---- Other	3,5	0
		- Other parts and accessories		
8708 91		-- Radiators and parts thereof		
8708 91 20		--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Other		
8708 91 35		---- Radiators	4,5	0
		---- Parts		
8708 91 91		----- Of closed-die forged steel	4,5	0
8708 91 99		----- Other	3,5	0
8708 92		-- Silencers (mufflers) and exhaust pipes; parts thereof		
8708 92 20		--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		--- Other		
8708 92 35		---- Silencers (mufflers) and exhaust pipes	4,5	0
		--- Parts		
8708 92 91		---- Of closed-die forged steel	4,5	0
8708 92 99		---- Other	3,5	0
8708 93		-- Clutches and parts thereof		
8708 93 10		--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
8708 93 90		--- Other	4,5	0
8708 94		-- Steering wheels, steering columns and steering boxes; parts thereof		
8708 94 20		--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		--- Other		
8708 94 35		---- Steering wheels, steering columns and steering boxes	4,5	0
		---- Parts		
8708 94 91		----- Of closed-die forged steel	4,5	0
8708 94 99		----- Other	3,5	0
8708 95		-- Safety airbags with inflator system; parts thereof		
8708 95 10		--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		--- Other		
8708 95 91		---- Of closed-die forged steel	4,5	0
8708 95 99		---- Other	3,5	0
8708 99		-- Other		
8708 99 10		--- For the industrial assembly of: Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm ³ ; Vehicles of heading 8705	3	0
		--- Other		
8708 99 93		---- Of closed-die forged steel	4,5	0
8708 99 97		---- Other	3,5	0
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		
		- Vehicles		

EU tariff schedule				
CN 2007		Description	Base rate	Category
8709 11		-- Electrical		
8709 11 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	2	0
8709 11 90		--- Other	4	0
8709 19		-- Other		
8709 19 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	2	0
8709 19 90		--- Other	4	0
8709 90 00		- Parts	3,5	0
8710 00 00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	0
8711		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711 10 00		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	8	0
8711 20		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³		
8711 20 10		-- Scooters	8	0
		-- Other, of a cylinder capacity		
8711 20 91		--- Exceeding 50 cm ³ but not exceeding 80 cm ³	8	0
8711 20 93		--- Exceeding 80 cm ³ but not exceeding 125 cm ³	8	0
8711 20 98		--- Exceeding 125 cm ³ but not exceeding 250 cm ³	8	0
8711 30		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³		
8711 30 10		-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	6	0
8711 30 90		-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6	0
8711 40 00		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8711 50 00		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6	0
8711 90 00		- Other	6	0
8712 00		Bicycles and other cycles (including delivery tricycles), not motorised		
8712 00 10		- Without ball bearings	15	0
		- Other		
8712 00 30		-- Bicycles	14	0
8712 00 80		-- Other	15	0
8713		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
8713 10 00		- Not mechanically propelled	Free	0
8713 90 00		- Other	Free	0
8714		Parts and accessories of vehicles of headings 8711 to 8713		
		- Of motorcycles (including mopeds)		
8714 11 00		-- Saddles	3,7	0
8714 19 00		-- Other	3,7	0
8714 20 00		- Of carriages for disabled persons	Free	0
		- Other		
8714 91		-- Frames and forks, and parts thereof		
8714 91 10		--- Frames	4,7	0
8714 91 30		--- Front forks	4,7	0
8714 91 90		--- Parts	4,7	0
8714 92		-- Wheel rims and spokes		
8714 92 10		--- Rims	4,7	0
8714 92 90		--- Spokes	4,7	0
8714 93		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
8714 93 10		--- Hubs without free-wheel or braking device	4,7	0
8714 93 90		--- Free-wheel sprocket-wheels	4,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8714 94		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		
8714 94 10		--- Coaster braking hubs and hub brakes	4,7	0
8714 94 30		--- Other brakes	4,7	0
8714 94 90		--- Parts	4,7	0
8714 95 00		-- Saddles	4,7	0
8714 96		-- Pedals and crank-gear, and parts thereof		
8714 96 10		--- Pedals	4,7	0
8714 96 30		--- Crank-gear	4,7	0
8714 96 90		--- Parts	4,7	0
8714 99		-- Other		
8714 99 10		--- Handlebars	4,7	0
8714 99 30		--- Luggage carriers	4,7	0
8714 99 50		--- Derailleur gears	4,7	0
8714 99 90		--- Other; parts	4,7	0
8715 00		Baby carriages and parts thereof		
8715 00 10		- Baby carriages	2,7	0
8715 00 90		- Parts	2,7	0
8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716 10		- Trailers and semi-trailers of the caravan type, for housing or camping		
8716 10 10		-- Folding caravans	2,7	0
		-- Other, of a weight		
8716 10 91		--- Not exceeding 750 kg	2,7	0
8716 10 94		--- Exceeding 750 kg but not exceeding 1 600 kg	2,7	0
8716 10 96		--- Exceeding 1 600 kg but not exceeding 3 500 kg	2,7	0
8716 10 99		--- Exceeding 3 500 kg	2,7	0
8716 20 00		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Other trailers and semi-trailers for the transport of goods		
8716 31 00		-- Tanker trailers and tanker semi-trailers	2,7	0
8716 39		-- Other		
8716 39 10		--- Specially designed for the transport of highly radioactive materials (Euratom)	2,7	0
		--- Other		
		---- New		
8716 39 30		----- Semi-trailers	2,7	0
		----- Other		
8716 39 51		----- With a single axle	2,7	0
8716 39 59		----- Other	2,7	0
8716 39 80		---- Used	2,7	0
8716 40 00		- Other trailers and semi-trailers	2,7	0
8716 80 00		- Other vehicles	1,7	0
8716 90		- Parts		
8716 90 10		-- Chassis	1,7	0
8716 90 30		-- Bodies	1,7	0
8716 90 50		-- Axles	1,7	0
8716 90 90		-- Other parts	1,7	0
88		CHAPTER 88 — AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801 00		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
8801 00 10		- Balloons and dirigibles; gliders and hang gliders	3,7	0
8801 00 90		- Other	2,7	0
8802		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
		- Helicopters		
8802 11 00		-- Of an unladen weight not exceeding 2 000 kg	7,5	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8802 12 00		-- Of an unladen weight exceeding 2 000 kg	2,7	0
8802 20 00		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	0
8802 30 00		- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	0
8802 40 00		- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	0
8802 60		- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
8802 60 10		-- Spacecraft (including satellites)	4,2	0
8802 60 90		-- Suborbital and spacecraft launch vehicles	4,2	0
8803		Parts of goods of heading 8801 or 8802		
8803 10 00		- Propellers and rotors and parts thereof	2,7	0
8803 20 00		- Under-carriages and parts thereof	2,7	0
8803 30 00		- Other parts of aeroplanes or helicopters	2,7	0
8803 90		- Other		
8803 90 10		-- Of kites	1,7	0
8803 90 20		-- Of spacecraft (including satellites)	1,7	0
8803 90 30		-- Of suborbital and spacecraft launch vehicles	1,7	0
8803 90 90		-- Other	2,7	0
8804 00 00		Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto	2,7	0
8805		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
8805 10		- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
8805 10 10		-- Aircraft launching gear and parts thereof	2,7	0
8805 10 90		-- Other	1,7	0
		- Ground flying trainers and parts thereof		
8805 21 00		-- Air combat simulators and parts thereof	1,7	0
8805 29 00		-- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
89		CHAPTER 89 — SHIPS, BOATS AND FLOATING STRUCTURES		
8901		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901 10		– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901 10 10		-- Seagoing	Free	0
8901 10 90		-- Other	1,7	0
8901 20		– Tankers		
8901 20 10		-- Seagoing	Free	0
8901 20 90		-- Other	1,7	0
8901 30		– Refrigerated vessels, other than those of subheading 8901 20		
8901 30 10		-- Seagoing	Free	0
8901 30 90		-- Other	1,7	0
8901 90		– Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
8901 90 10		-- Seagoing	Free	0
		-- Other		
8901 90 91		--- Not mechanically propelled	1,7	0
8901 90 99		--- Mechanically propelled	1,7	0
8902 00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
		– Seagoing		
8902 00 12		-- Of a gross tonnage exceeding 250	Free	0
8902 00 18		-- Of a gross tonnage not exceeding 250	Free	0
8902 00 90		– Other	1,7	0
8903		Yachts and other vessels for pleasure or sports; rowing boats and canoes		
8903 10		– Inflatable		
8903 10 10		-- Of a weight not exceeding 100 kg each	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
8903 10 90		-- Other	1,7	0
		- Other		
8903 91		-- Sailboats, with or without auxiliary motor		
8903 91 10		--- Seagoing	Free	0
		--- Other		
8903 91 92		---- Of a length not exceeding 7,5 m	1,7	0
8903 91 99		---- Of a length exceeding 7,5 m	1,7	0
8903 92		-- Motor boats, other than outboard motor boats		
8903 92 10		--- Seagoing	Free	0
		--- Other		
8903 92 91		---- Of a length not exceeding 7,5 m	1,7	0
8903 92 99		---- Of a length exceeding 7,5 m	1,7	0
8903 99		-- Other		
8903 99 10		--- Of a weight not exceeding 100 kg each	2,7	0
		--- Other		
8903 99 91		---- Of a length not exceeding 7,5 m	1,7	0
8903 99 99		---- Of a length exceeding 7,5 m	1,7	0
8904 00		Tugs and pusher craft		
8904 00 10		- Tugs	Free	0
		- Pusher craft		
8904 00 91		-- Seagoing	Free	0
8904 00 99		-- Other	1,7	0
8905		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
8905 10		- Dredgers		
8905 10 10		-- Seagoing	Free	0
8905 10 90		-- Other	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
8905 20 00		- Floating or submersible drilling or production platforms	Free	0
8905 90		- Other		
8905 90 10		-- Seagoing	Free	0
8905 90 90		-- Other	1,7	0
8906		Other vessels, including warships and lifeboats other than rowing boats		
8906 10 00		- Warships	Free	0
8906 90		- Other		
8906 90 10		-- Seagoing	Free	0
		-- Other		
8906 90 91		--- Of a weight not exceeding 100 kg each	2,7	0
8906 90 99		--- Other	1,7	0
8907		Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)		
8907 10 00		- Inflatable rafts	2,7	0
8907 90 00		- Other	2,7	0
8908 00 00		Vessels and other floating structures for breaking up	Free	0
XVIII		SECTION XVIII — OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF		
90		CHAPTER 90 — OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked		
9001 10		- Optical fibres, optical fibre bundles and cables		

EU tariff schedule				
CN 2007		Description	Base rate	Category
9001 10 10		-- Image conductor cables	2,9	0
9001 10 90		-- Other	2,9	0
9001 20 00		- Sheets and plates of polarising material	2,9	0
9001 30 00		- Contact lenses	2,9	0
9001 40		- Spectacle lenses of glass		
9001 40 20		-- Not for the correction of vision	2,9	0
		-- For the correction of vision		
		--- Both sides finished		
9001 40 41		---- Single focal	2,9	0
9001 40 49		---- Other	2,9	0
9001 40 80		--- Other	2,9	0
9001 50		- Spectacle lenses of other materials		
9001 50 20		-- Not for the correction of vision	2,9	0
		-- For the correction of vision		
		--- Both sides finished		
9001 50 41		---- Single focal	2,9	0
9001 50 49		---- Other	2,9	0
9001 50 80		--- Other	2,9	0
9001 90 00		- Other	2,9	0
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		
		- Objective lenses		
9002 11 00		-- For cameras, projectors or photographic enlargers or reducers	6,7	0
9002 19 00		-- Other	6,7	0
9002 20 00		- Filters	6,7	0
9002 90 00		- Other	6,7	0
9003		Frames and mountings for spectacles, goggles or the like, and parts thereof		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Frames and mountings		
9003 11 00		-- Of plastics	2,2	0
9003 19		-- Of other materials		
9003 19 10		--- Of precious metal or of rolled precious metal	2,2	0
9003 19 30		--- Of base metal	2,2	0
9003 19 90		--- Of other materials	2,2	0
9003 90 00		- Parts	2,2	0
9004		Spectacles, goggles and the like, corrective, protective or other		
9004 10		- Sunglasses		
9004 10 10		-- With lenses optically worked	2,9	0
		-- Other		
9004 10 91		--- With lenses of plastics	2,9	0
9004 10 99		--- Other	2,9	0
9004 90		- Other		
9004 90 10		-- With lenses of plastics	2,9	0
9004 90 90		-- Other	2,9	0
9005		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005 10 00		- Binoculars	4,2	0
9005 80 00		- Other instruments	4,2	0
9005 90 00		- Parts and accessories (including mountings)	4,2	0
9006		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539		
9006 10 00		- Cameras of a kind used for preparing printing plates or cylinders	4,2	0
9006 30 00		- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4,2	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9006 40 00		- Instant print cameras	3,2	0
		- Other cameras		
9006 51 00		-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	4,2	0
9006 52 00		-- Other, for roll film of a width less than 35 mm	4,2	0
9006 53		-- Other, for roll film of a width of 35 mm		
9006 53 10		--- Disposable cameras	4,2	0
9006 53 80		--- Other	4,2	0
9006 59 00		-- Other	4,2	0
		- Photographic flashlight apparatus and flashbulbs		
9006 61 00		-- Discharge lamp ("electronic") flashlight apparatus	3,2	0
9006 69 00		-- Other	3,2	0
		- Parts and accessories		
9006 91 00		-- For cameras	3,7	0
9006 99 00		-- Other	3,2	0
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
		- Cameras		
9007 11 00		-- For film of less than 16 mm width or for double-8 mm film	3,7	0
9007 19 00		-- Other	3,7	0
9007 20 00		- Projectors	3,7	0
		- Parts and accessories		
9007 91 00		-- For cameras	3,7	0
9007 92 00		-- For projectors	3,7	0
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
9008 10 00		- Slide projectors	3,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9008 20 00		– Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3,7	0
9008 30 00		– Other image projectors	3,7	0
9008 40 00		– Photographic (other than cinematographic) enlargers and reducers	3,7	0
9008 90 00		– Parts and accessories	3,7	0
9010		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		
9010 10 00		– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2,7	0
9010 50 00		– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	2,7	0
9010 60 00		– Projection screens	2,7	0
9010 90 00		– Parts and accessories	2,7	0
9011		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011 10		– Stereoscopic microscopes		
9011 10 10		-- Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9011 10 90		-- Other	6,7	0
9011 20		– Other microscopes, for photomicrography, cinephotomicrography or microprojection		
9011 20 10		-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9011 20 90		-- Other	6,7	0
9011 80 00		– Other microscopes	6,7	0
9011 90		– Parts and accessories		
9011 90 10		-- Of apparatus of subheading 9011 10 10 or 9011 20 10	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9011 90 90		-- Other	6,7	0
9012		Microscopes other than optical microscopes; diffraction apparatus		
9012 10		- Microscopes other than optical microscopes; diffraction apparatus		
9012 10 10		-- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	0
9012 10 90		-- Other	3,7	0
9012 90		- Parts and accessories		
9012 90 10		-- Of apparatus of subheading 9012 10 10	Free	0
9012 90 90		-- Other	3,7	0
9013		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter		
9013 10 00		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	4,7	0
9013 20 00		- Lasers, other than laser diodes	4,7	0
9013 80		- Other devices, appliances and instruments		
		-- Liquid crystal devices		
9013 80 20		--- Active matrix liquid crystal devices	Free	0
9013 80 30		--- Other	Free	0
9013 80 90		-- Other	4,7	0
9013 90		- Parts and accessories		
9013 90 10		-- For liquid crystal devices (LCD)	Free	0
9013 90 90		-- Other	4,7	0
9014		Direction finding compasses; other navigational instruments and appliances		
9014 10 00		- Direction finding compasses	2,7	0
9014 20		- Instruments and appliances for aeronautical or space navigation (other than compasses)		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9014 20 20		-- Inertial navigation systems	3,7	0
9014 20 80		-- Other	3,7	0
9014 80 00		- Other instruments and appliances	3,7	0
9014 90 00		- Parts and accessories	2,7	0
9015		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015 10		- Rangefinders		
9015 10 10		-- Electronic	3,7	0
9015 10 90		-- Other	2,7	0
9015 20		- Theodolites and tachymeters (tacheometers)		
9015 20 10		-- Electronic	3,7	0
9015 20 90		-- Other	2,7	0
9015 30		- Levels		
9015 30 10		-- Electronic	3,7	0
9015 30 90		-- Other	2,7	0
9015 40		- Photogrammetrical, surveying instruments and appliances		
9015 40 10		-- Electronic	3,7	0
9015 40 90		-- Other	2,7	0
9015 80		- Other instruments and appliances		
		-- Electronic		
9015 80 11		--- Meteorological, hydrological and geophysical instruments and apparatus	3,7	0
9015 80 19		--- Other	3,7	0
		-- Other		
9015 80 91		--- Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2,7	0
9015 80 93		--- Meteorological, hydrological and geophysical instruments and apparatus	2,7	0
9015 80 99		--- Other	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9015 90 00		- Parts and accessories	2,7	0
9016 00		Balances of a sensitivity of 5 cg or better, with or without weights		
9016 00 10		- Balances	3,7	0
9016 00 90		- Parts and accessories	3,7	0
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		
9017 10		- Drafting tables and machines, whether or not automatic		
9017 10 10		-- Plotters	Free	0
9017 10 90		-- Other	2,7	0
9017 20		- Other drawing, marking-out or mathematical calculating instruments		
9017 20 05		-- Plotters	Free	0
		-- Other drawing instruments		
9017 20 11		--- Drawing sets	2,7	0
9017 20 19		--- Other	2,7	0
9017 20 39		-- Marking-out instruments	2,7	0
9017 20 90		-- Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,7	0
9017 30		- Micrometers, callipers and gauges		
9017 30 10		-- Micrometers and callipers	2,7	0
9017 30 90		-- Other (excluding gauges without adjustable devices of heading 9031)	2,7	0
9017 80		- Other instruments		
9017 80 10		-- Measuring rods and tapes and divided scales	2,7	0
9017 80 90		-- Other	2,7	0
9017 90 00		- Parts and accessories	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9018		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments		
		- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)		
9018 11 00		-- Electrocardiographs	Free	0
9018 12 00		-- Ultrasonic scanning apparatus	Free	0
9018 13 00		-- Magnetic resonance imaging apparatus	Free	0
9018 14 00		-- Scintigraphic apparatus	Free	0
9018 19		-- Other		
9018 19 10		--- Monitoring apparatus for simultaneous monitoring of two or more parameters	Free	0
9018 19 90		--- Other	Free	0
9018 20 00		- Ultraviolet or infra-red ray apparatus	Free	0
		- Syringes, needles, catheters, cannulae and the like		
9018 31		-- Syringes, with or without needles		
9018 31 10		--- Of plastics	Free	0
9018 31 90		--- Other	Free	0
9018 32		-- Tubular metal needles and needles for sutures		
9018 32 10		--- Tubular metal needles	Free	0
9018 32 90		--- Needles for sutures	Free	0
9018 39 00		-- Other	Free	0
		- Other instruments and appliances, used in dental sciences		
9018 41 00		-- Dental drill engines, whether or not combined on a single base with other dental equipment	Free	0
9018 49		-- Other		
9018 49 10		--- Burrs, discs, drills and brushes, for use in dental drills	Free	0
9018 49 90		--- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9018 50		- Other ophthalmic instruments and appliances		
9018 50 10		-- Non-optical	Free	0
9018 50 90		-- Optical	Free	0
9018 90		- Other instruments and appliances		
9018 90 10		-- Instruments and apparatus for measuring blood-pressure	Free	0
9018 90 20		-- Endoscopes	Free	0
9018 90 30		-- Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	Free	0
		-- Diathermic apparatus		
9018 90 41		--- Ultrasonic	Free	0
9018 90 49		--- Other	Free	0
9018 90 50		-- Transfusion apparatus	Free	0
9018 90 60		-- Anaesthetic apparatus and instruments	Free	0
9018 90 70		-- Ultrasonic lithotripsy instruments	Free	0
9018 90 75		-- Apparatus for nerve stimulation	Free	0
9018 90 85		-- Other	Free	0
9019		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019 10		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
9019 10 10		-- Electrical vibratory-massage apparatus	Free	0
9019 10 90		-- Other	Free	0
9019 20 00		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	0
9020 00 00		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9021		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
9021 10		– Orthopaedic or fracture appliances		
9021 10 10		-- Orthopaedic appliances	Free	0
9021 10 90		-- Splints and other fracture appliances	Free	0
		– Artificial teeth and dental fittings		
9021 21		-- Artificial teeth		
9021 21 10		--- Of plastics	Free	0
9021 21 90		--- Of other materials	Free	0
9021 29 00		-- Other	Free	0
		– Other artificial parts of the body		
9021 31 00		-- Artificial joints	Free	0
9021 39		-- Other		
9021 39 10		--- Ocular prostheses	Free	0
9021 39 90		--- Other	Free	0
9021 40 00		– Hearing aids, excluding parts and accessories	Free	0
9021 50 00		– Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	0
9021 90		– Other		
9021 90 10		-- Parts and accessories of hearing aids	Free	0
9021 90 90		-- Other	Free	0
9022		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		
		– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		

EU tariff schedule				
CN 2007		Description	Base rate	Category
9022 12 00		-- Computed tomography apparatus	Free	0
9022 13 00		-- Other, for dental uses	Free	0
9022 14 00		-- Other, for medical, surgical or veterinary uses	Free	0
9022 19 00		-- For other uses	Free	0
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		
9022 21 00		-- For medical, surgical, dental or veterinary uses	Free	0
9022 29 00		-- For other uses	2,1	0
9022 30 00		- X-ray tubes	2,1	0
9022 90		- Other, including parts and accessories		
9022 90 10		-- X-ray fluorescent screens and X-ray intensifying screens; anti-scatter shields and grids	2,1	0
9022 90 90		-- Other	2,1	0
9023 00		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
9023 00 10		- Of a type used for teaching physics, chemistry or technical subjects	1,4	0
9023 00 80		- Other	1,4	0
9024		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024 10		- Machines and appliances for testing metals		
9024 10 10		-- Electronic	3,2	0
		-- Other		
9024 10 91		--- Universal or for tensile tests	2,1	0
9024 10 93		--- For hardness tests	2,1	0
9024 10 99		--- Other	2,1	0
9024 80		- Other machines and appliances		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9024 80 10		-- Electronic	3,2	0
		-- Other		
9024 80 91		--- For testing textiles, paper or paperboard	2,1	0
9024 80 99		--- Other	2,1	0
9024 90 00		- Parts and accessories	2,1	0
9025		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
		- Thermometers and pyrometers, not combined with other instruments		
9025 11		-- Liquid-filled, for direct reading		
9025 11 20		--- Clinical or veterinary thermometers	Free	0
9025 11 80		--- Other	2,8	0
9025 19		-- Other		
9025 19 20		--- Electronic	3,2	0
9025 19 80		--- Other	2,1	0
9025 80		- Other instruments		
9025 80 20		-- Barometers, not combined with other instruments	2,1	0
		-- Other		
9025 80 40		--- Electronic	3,2	0
9025 80 80		--- Other	2,1	0
9025 90 00		- Parts and accessories	3,2	0
9026		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032		
9026 10		- For measuring or checking the flow or level of liquids		
		-- Electronic		
9026 10 21		--- Flow meters	Free	0
9026 10 29		--- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Other		
9026 10 81		--- Flow meters	Free	0
9026 10 89		--- Other	Free	0
9026 20		- For measuring or checking pressure		
9026 20 20		-- Electronic	Free	0
		-- Other		
9026 20 40		--- Spiral or metal diaphragm type pressure gauges	Free	0
9026 20 80		--- Other	Free	0
9026 80		- Other instruments or apparatus		
9026 80 20		-- Electronic	Free	0
9026 80 80		-- Other	Free	0
9026 90 00		- Parts and accessories	Free	0
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		
9027 10		- Gas or smoke analysis apparatus		
9027 10 10		-- Electronic	2,5	0
9027 10 90		-- Other	2,5	0
9027 20 00		- Chromatographs and electrophoresis instruments	Free	0
9027 30 00		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	0
9027 50 00		- Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	0
9027 80		- Other instruments and apparatus		
9027 80 05		-- Exposure meters	2,5	0
		-- Other		
		--- Electronic		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9027 80 11		---- pH meters, rH meters and other apparatus for measuring conductivity	Free	0
9027 80 13		---- Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	0
9027 80 17		---- Other	Free	0
		--- Other		
9027 80 91		---- Viscometers, porosimeters and expansion meters	Free	0
9027 80 93		---- Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	0
9027 80 97		---- Other	Free	0
9027 90		- Microtomes; parts and accessories		
9027 90 10		-- Microtomes	2,5	0
		-- Parts and accessories		
9027 90 50		--- Of apparatus of subheadings 9027 20 to 9027 80	Free	0
9027 90 80		--- Of microtomes or of gas or smoke analysis apparatus	2,5	0
9028		Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028 10 00		- Gas meters	2,1	0
9028 20 00		- Liquid meters	2,1	0
9028 30		- Electricity meters		
		-- For alternating current		
9028 30 11		--- For single-phase	2,1	0
9028 30 19		--- For multi-phase	2,1	0
9028 30 90		-- Other	2,1	0
9028 90		- Parts and accessories		

EU tariff schedule				
CN 2007		Description	Base rate	Category
9028 90 10		-- For electricity meters	2,1	0
9028 90 90		-- Other	2,1	0
9029		Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		
9029 10 00		- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1,9	0
9029 20		- Speed indicators and tachometers; stroboscopes		
		-- Speed indicators and tachometers		
9029 20 31		--- Speed indicators for vehicles	2,6	0
9029 20 38		--- Other	2,6	0
9029 20 90		-- Stroboscopes	2,6	0
9029 90 00		- Parts and accessories	2,2	0
9030		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		
9030 10 00		- Instruments and apparatus for measuring or detecting ionising radiations	4,2	0
9030 20		- Oscilloscopes and oscillographs		
9030 20 10		-- Cathode ray	4,2	0
9030 20 30		-- Other, with a recording device	Free	0
		-- Other		
9030 20 91		--- Electronic	Free	0
9030 20 99		--- Other	2,1	0
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power		
9030 31 00		-- Multimeters, without a recording device	4,2	0
9030 32 00		-- Multimeters, with a recording device	Free	0
9030 33		-- Other, without a recording device		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9030 33 10		--- Electronic	4,2	0
		--- Other		
9030 33 91		---- Voltmeters	2,1	0
9030 33 99		---- Other	2,1	0
9030 39 00		-- Other, with a recording device	Free	0
9030 40 00		- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	0
		- Other instruments and apparatus		
9030 82 00		-- For measuring or checking semiconductor wafers or devices	Free	0
9030 84 00		-- Other, with a recording device	Free	0
9030 89		-- Other		
9030 89 30		--- Electronic	Free	0
9030 89 90		--- Other	2,1	0
9030 90		- Parts and accessories		
9030 90 20		-- For apparatus of subheading 9030 82 00	Free	0
9030 90 85		-- Other	2,5	0
9031		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		
9031 10 00		- Machines for balancing mechanical parts	2,8	0
9031 20 00		- Test benches	2,8	0
		- Other optical instruments and appliances		
9031 41 00		-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	0
9031 49		-- Other		
9031 49 10		--- Profile projectors	2,8	0
9031 49 90		--- Other	Free	0
9031 80		- Other instruments, appliances and machines		

EU tariff schedule				
CN 2007		Description	Base rate	Category
		-- Electronic		
		--- For measuring or checking geometrical quantities		
9031 80 32		---- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2,8	0
9031 80 34		---- Other	2,8	0
9031 80 38		--- Other	4	0
		-- Other		
9031 80 91		--- For measuring or checking geometrical quantities	2,8	0
9031 80 98		--- Other	4	0
9031 90		- Parts and accessories		
9031 90 20		-- For apparatus of subheading 9031 41 00 or for optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers of subheading 9031 49 90	Free	0
9031 90 30		-- For apparatus of subheading 9031 80 32	2,8	0
9031 90 85		-- Other	2,8	0
9032		Automatic regulating or controlling instruments and apparatus		
9032 10		- Thermostats		
9032 10 20		-- Electronic	2,8	0
		-- Other		
9032 10 81		--- With electrical triggering device	2,1	0
9032 10 89		--- Other	2,1	0
9032 20 00		- Manostats	2,8	0
		- Other instruments and apparatus		
9032 81 00		-- Hydraulic or pneumatic	2,8	0
9032 89 00		-- Other	2,8	0
9032 90 00		- Parts and accessories	2,8	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9033 00 00		Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	3,7	0
91		CHAPTER 91 — CLOCKS AND WATCHES AND PARTS THEREOF		
9101		Wristwatches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		
		– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
9101 11 00		-- With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 19 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
		– Other wristwatches, whether or not incorporating a stopwatch facility		
9101 21 00		-- With automatic winding	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 29 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
		– Other		
9101 91 00		-- Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9101 99 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102		Wristwatches, pocket-watches and other watches, including stop-watches, other than those of heading 9101		
		– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
9102 11 00		-- With mechanical display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 12 00		-- With opto-electronic display only	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 19 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
		– Other wristwatches, whether or not incorporating a stopwatch facility		

EU tariff schedule				
CN 2007		Description	Base rate	Category
9102 21 00		-- With automatic winding	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 29 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
		- Other		
9102 91 00		-- Electrically operated	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9102 99 00		-- Other	4,5 MIN 0,3 EUR p/st MAX 0,8 EUR p/st	0
9103		Clocks with watch movements, excluding clocks of heading 9104		
9103 10 00		- Electrically operated	4,7	0
9103 90 00		- Other	4,7	0
9104 00 00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	0
9105		Other clocks		
		- Alarm clocks		
9105 11 00		-- Electrically operated	4,7	0
9105 19 00		-- Other	3,7	0
		- Wall clocks		
9105 21 00		-- Electrically operated	4,7	0
9105 29 00		-- Other	3,7	0
		- Other		
9105 91 00		-- Electrically operated	4,7	0
9105 99		-- Other		
9105 99 10		--- Table-top or mantelpiece clocks	3,7	0
9105 99 90		--- Other	3,7	0
9106		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		
9106 10 00		- Time-registers; time-recorders	4,7	0
9106 90		- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9106 90 10		-- Process-timers, stop-clocks and the like	4,7	0
9106 90 80		-- Other	4,7	0
9107 00 00		Time switches, with clock or watch movement or with synchronous motor	4,7	0
9108		Watch movements, complete and assembled		
		- Electrically operated		
9108 11 00		-- With mechanical display only or with a device to which a mechanical display can be incorporated	4,7	0
9108 12 00		-- With opto-electronic display only	4,7	0
9108 19 00		-- Other	4,7	0
9108 20 00		- With automatic winding	5 MIN 0,17 EUR p/st	0
9108 90 00		- Other	5 MIN 0,17 EUR p/st	0
9109		Clock movements, complete and assembled		
		- Electrically operated		
9109 11 00		-- Of alarm clocks	4,7	0
9109 19 00		-- Other	4,7	0
9109 90 00		- Other	4,7	0
9110		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
		- Of watches		
9110 11		-- Complete movements, unassembled or partly assembled (movement sets)		
9110 11 10		--- With balance wheel and hairspring	5 MIN 0,17 EUR p/st	0
9110 11 90		--- Other	4,7	0
9110 12 00		-- Incomplete movements, assembled	3,7	0
9110 19 00		-- Rough movements	4,7	0
9110 90 00		- Other	3,7	0
9111		Watch cases and parts thereof		
9111 10 00		- Cases of precious metal or of metal clad with precious metal	0,5 EUR p/st MIN 2,7 MAX 4,6	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9111 20 00		- Cases of base metal, whether or not gold- or silver-plated	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9111 80 00		- Other cases	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9111 90 00		- Parts	0,5 EUR p/st MIN 2,7 MAX 4,6	0
9112		Clock cases and cases of a similar type for other goods of this chapter, and parts thereof		
9112 20 00		- Cases	2,7	0
9112 90 00		- Parts	2,7	0
9113		Watch straps, watch bands and watch bracelets, and parts thereof		
9113 10		- Of precious metal or of metal clad with precious metal		
9113 10 10		-- Of precious metal	2,7	0
9113 10 90		-- Of metal clad with precious metal	3,7	0
9113 20 00		- Of base metal, whether or not gold- or silver-plated	6	0
9113 90		- Other		
9113 90 10		-- Of leather or of composition leather	6	0
9113 90 80		-- Other	6	0
9114		Other clock or watch parts		
9114 10 00		- Springs, including hairsprings	3,7	0
9114 20 00		- Jewels	2,7	0
9114 30 00		- Dials	2,7	0
9114 40 00		- Plates and bridges	2,7	0
9114 90 00		- Other	2,7	0
92		CHAPTER 92 — MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES		
9201		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201 10		- Upright pianos		
9201 10 10		-- New	4	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9201 10 90		-- Used	4	0
9201 20 00		- Grand pianos	4	0
9201 90 00		- Other	4	0
9202		Other string musical instruments (for example, guitars, violins, harps)		
9202 10		- Played with a bow		
9202 10 10		-- Violins	3,2	0
9202 10 90		-- Other	3,2	0
9202 90		- Other		
9202 90 30		-- Guitars	3,2	0
9202 90 80		-- Other	3,2	0
9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
9205 10 00		- Brass-wind instruments	3,2	0
9205 90		- Other		
9205 90 10		-- Accordions and similar instruments	3,7	0
9205 90 30		-- Mouth organs	3,7	0
9205 90 50		-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,2	0
9205 90 90		-- Other	3,2	0
9206 00 00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3,2	0
9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207 10		- Keyboard instruments, other than accordions		
9207 10 10		-- Organs	3,2	0
9207 10 30		-- Digital-pianos	3,2	0
9207 10 50		-- Synthesisers	3,2	0
9207 10 80		-- Other	3,2	0
9207 90		- Other		

EU tariff schedule				
CN 2007		Description	Base rate	Category
9207 90 10		-- Guitars	3,7	0
9207 90 90		-- Other	3,7	0
9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		
9208 10 00		- Musical boxes	2,7	0
9208 90 00		- Other	3,2	0
9209		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		
9209 30 00		- Musical instrument strings	2,7	0
		- Other		
9209 91 00		-- Parts and accessories for pianos	2,7	0
9209 92 00		-- Parts and accessories for the musical instruments of heading 9202	2,7	0
9209 94 00		-- Parts and accessories for the musical instruments of heading 9207	2,7	0
9209 99		-- Other		
9209 99 20		--- Parts and accessories for the musical instruments of heading 9205	2,7	0
		--- Other		
9209 99 40		---- Metronomes, tuning forks and pitch pipes	3,2	0
9209 99 50		---- Mechanisms for musical boxes	1,7	0
9209 99 70		--- Other	2,7	0
XIX		SECTION XIX — ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
93		CHAPTER 93 — ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
9301		Military weapons, other than revolvers, pistols and the arms of heading 9307		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		– Artillery weapons (for example, guns, howitzers and mortars)		
9301 11 00		-- Self-propelled	Free	0
9301 19 00		-- Other	Free	0
9301 20 00		– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	0
9301 90 00		– Other	Free	0
9302 00 00		Revolvers and pistols, other than those of heading 9303 or 9304	2,7	0
9303		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
9303 10 00		– Muzzle-loading firearms	3,2	0
9303 20		– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303 20 10		-- Single-barrelled, smooth bore	3,2	0
9303 20 95		-- Other	3,2	0
9303 30 00		– Other sporting, hunting or target-shooting rifles	3,2	0
9303 90 00		– Other	3,2	0
9304 00 00		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	0
9305		Parts and accessories of articles of headings 9301 to 9304		
9305 10 00		– Of revolvers or pistols	3,2	0
		– Of shotguns or rifles of heading 9303		
9305 21 00		-- Shotgun barrels	2,7	0
9305 29 00		-- Other	2,7	0
		– Other		
9305 91 00		-- Of military weapons of heading 9301	Free	0
9305 99 00		-- Other	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9306		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
		– Shotgun cartridges and parts thereof; air gun pellets		
9306 21 00		-- Cartridges	2,7	0
9306 29		-- Other		
9306 29 40		--- Cases	2,7	0
9306 29 70		--- Other	2,7	0
9306 30		– Other cartridges and parts thereof		
9306 30 10		-- For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2,7	0
		-- Other		
9306 30 30		--- For military weapons	1,7	0
		--- Other		
9306 30 91		---- Centrefire cartridges	2,7	0
9306 30 93		---- Rimfire cartridges	2,7	0
9306 30 97		---- Other	2,7	0
9306 90		– Other		
9306 90 10		-- For military purposes	1,7	0
9306 90 90		-- Other	2,7	0
9307 00 00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1,7	0
XX		SECTION XX — MISCELLANEOUS MANUFACTURED ARTICLES		
94		CHAPTER 94 — FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9401 10 00		- Seats of a kind used for aircraft	Free	0
9401 20 00		- Seats of a kind used for motor vehicles	3,7	0
9401 30		- Swivel seats with variable height adjustment		
9401 30 10		-- Upholstered, with backrest and fitted with castors or glides	Free	0
9401 30 90		-- Other	Free	0
9401 40 00		- Seats other than garden seats or camping equipment, convertible into beds	Free	0
		- Seats of cane, osier, bamboo or similar materials		
9401 51 00		-- Of bamboo or rattan	5,6	0
9401 59 00		-- Other	5,6	0
		- Other seats, with wooden frames		
9401 61 00		-- Upholstered	Free	0
9401 69 00		-- Other	Free	0
		- Other seats, with metal frames		
9401 71 00		-- Upholstered	Free	0
9401 79 00		-- Other	Free	0
9401 80 00		- Other seats	Free	0
9401 90		- Parts		
9401 90 10		-- Of seats of a kind used for aircraft	1,7	0
		-- Other		
9401 90 30		--- Of wood	2,7	0
9401 90 80		--- Other	2,7	0
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		
9402 10 00		- Dentists', barbers' or similar chairs and parts thereof	Free	0
9402 90 00		- Other	Free	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9403		Other furniture and parts thereof		
9403 10		- Metal furniture of a kind used in offices		
9403 10 10		-- Drawing tables (other than those of heading 9017)	Free	0
		-- Other		
		--- Not exceeding 80 cm in height		
9403 10 51		---- Desks	Free	0
9403 10 59		---- Other	Free	0
		--- Exceeding 80 cm in height		
9403 10 91		---- Cupboards with doors, shutters or flaps	Free	0
9403 10 93		---- Filing, card-index and other cabinets	Free	0
9403 10 99		---- Other	Free	0
9403 20		- Other metal furniture		
9403 20 20		-- Beds	Free	0
9403 20 80		-- Other	Free	0
9403 30		- Wooden furniture of a kind used in offices		
		-- Not exceeding 80 cm in height		
9403 30 11		--- Desks	Free	0
9403 30 19		--- Other	Free	0
		-- Exceeding 80 cm in height		
9403 30 91		--- Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	Free	0
9403 30 99		--- Other	Free	0
9403 40		- Wooden furniture of a kind used in the kitchen		
9403 40 10		-- Fitted kitchen units	2,7	0
9403 40 90		-- Other	2,7	0
9403 50 00		- Wooden furniture of a kind used in the bedroom	Free	0
9403 60		- Other wooden furniture		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9403 60 10		-- Wooden furniture of a kind used in the dining room and the living room	Free	0
9403 60 30		-- Wooden furniture of a kind used in shops	Free	0
9403 60 90		-- Other wooden furniture	Free	0
9403 70 00		- Furniture of plastics	Free	0
		- Furniture of other materials, including cane, osier, bamboo or similar materials		
9403 81 00		-- Of bamboo or rattan	5,6	0
9403 89 00		-- Other	5,6	0
9403 90		- Parts		
9403 90 10		-- Of metal	2,7	0
9403 90 30		-- Of wood	2,7	0
9403 90 90		-- Of other materials	2,7	0
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
9404 10 00		- Mattress supports	3,7	0
		- Mattresses		
9404 21		-- Of cellular rubber or plastics, whether or not covered		
9404 21 10		--- Of rubber	3,7	0
9404 21 90		--- Of plastics	3,7	0
9404 29		-- Of other materials		
9404 29 10		--- Spring interior	3,7	0
9404 29 90		--- Other	3,7	0
9404 30 00		- Sleeping bags	3,7	0
9404 90		- Other		
9404 90 10		-- Filled with feathers or down	3,7	0
9404 90 90		-- Other	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9405		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
9405 10		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		
		-- Of plastics		
9405 10 21		--- Of a kind used with filament lamps	4,7	0
9405 10 28		--- Other	4,7	0
9405 10 30		-- Of ceramic materials	4,7	0
9405 10 50		-- Of glass	3,7	0
		-- Of other materials		
9405 10 91		--- Of a kind used with filament lamps	2,7	0
9405 10 98		--- Other	2,7	0
9405 20		- Electric table, desk, bedside or floor-standing lamps		
		-- Of plastics		
9405 20 11		--- Of a kind used for filament lamps	4,7	0
9405 20 19		--- Other	4,7	0
9405 20 30		-- Of ceramic materials	4,7	0
9405 20 50		-- Of glass	3,7	0
		-- Of other materials		
9405 20 91		--- Of a kind used for filament lamps	2,7	0
9405 20 99		--- Other	2,7	0
9405 30 00		- Lighting sets of a kind used for Christmas trees	3,7	0
9405 40		- Other electric lamps and lighting fittings		
9405 40 10		-- Searchlights and spotlights	3,7	0
		-- Other		
		--- Of plastics		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9405 40 31		----- Of a kind used for filament lamps	4,7	0
9405 40 35		----- Of a kind used for tubular fluorescent lamps	4,7	0
9405 40 39		----- Other	4,7	0
		--- Of other materials		
9405 40 91		----- Of a kind used for filament lamps	2,7	0
9405 40 95		----- Of a kind used for tubular fluorescent lamps	2,7	0
9405 40 99		----- Other	2,7	0
9405 50 00		- Non-electrical lamps and lighting fittings	2,7	0
9405 60		- Illuminated signs, illuminated nameplates and the like		
9405 60 20		-- Of plastics	4,7	0
9405 60 80		-- Of other materials	2,7	0
		- Parts		
9405 91		-- Of glass		
		--- Articles for electrical lighting fittings (excluding searchlights and spotlights)		
9405 91 11		----- Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	5,7	0
9405 91 19		----- Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces)	5,7	0
9405 91 90		--- Other	3,7	0
9405 92 00		-- Of plastics	4,7	0
9405 99 00		-- Other	2,7	0
9406 00		Prefabricated buildings		
9406 00 11		- Mobile homes	2,7	0
		- Other		
9406 00 20		-- Of wood	2,7	0
		-- Of iron or steel		
9406 00 31		--- Greenhouses	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9406 00 38		--- Other	2,7	0
9406 00 80		-- Of other materials	2,7	0
95		CHAPTER 95 — TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF		
9503 00		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds		
9503 00 10		- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	Free	0
		- Dolls representing only human beings, including parts and accessories thereof		
9503 00 21		-- Dolls	4,7	0
9503 00 29		-- Parts and accessories	Free	0
9503 00 30		- Electric trains, including tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits	Free	0
		- Other construction sets and constructional toys		
9503 00 35		-- Of plastics	4,7	0
9503 00 39		-- Of other materials	Free	0
		- Toys representing animals or non-human creatures		
9503 00 41		-- Stuffed	4,7	0
9503 00 49		-- Other	Free	0
9503 00 55		- Toy musical instruments and apparatus	Free	0
		- Puzzles		
9503 00 61		-- Of wood	Free	0
9503 00 69		-- Other	4,7	0
9503 00 70		- Other toys, put up in sets or outfits	4,7	0
		- Other toys and models, incorporating a motor		
9503 00 75		-- Of plastics	4,7	0
9503 00 79		-- Of other materials	Free	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		- Other		
9503 00 81		-- Toy weapons	Free	0
9503 00 85		-- Die-cast miniature models of metal	4,7	0
		-- Other		
9503 00 95		--- Of plastics	4,7	0
9503 00 99		--- Other	Free	0
9504		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
9504 10 00		- Video games of a kind used with a television receiver	Free	0
9504 20		- Articles and accessories for billiards of all kinds		
9504 20 10		-- Billiard tables (with or without legs)	Free	0
9504 20 90		-- Other	Free	0
9504 30		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment		
9504 30 10		-- Games with screen	Free	0
		-- Other games		
9504 30 30		--- Flipper	Free	0
9504 30 50		--- Other	Free	0
9504 30 90		-- Parts	Free	0
9504 40 00		- Playing cards	2,7	0
9504 90		- Other		
9504 90 10		-- Electric car racing sets, having the character of competitive games	Free	0
9504 90 90		-- Other	Free	0
9505		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505 10		- Articles for Christmas festivities		
9505 10 10		-- Of glass	Free	0
9505 10 90		-- Of other materials	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9505 90 00		- Other	2,7	0
9506		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools		
		- Snow-skis and other snow-ski equipment		
9506 11		-- Skis		
9506 11 10		--- Cross-country skis	3,7	0
		--- Downhill skis		
9506 11 21		---- Monoskis and snowboards	3,7	0
9506 11 29		---- Other	3,7	0
9506 11 80		--- Other skis	3,7	0
9506 12 00		-- Ski-fastenings (ski-bindings)	3,7	0
9506 19 00		-- Other	2,7	0
		- Water-skis, surf-boards, sailboards and other water-sport equipment		
9506 21 00		-- Sailboards	2,7	0
9506 29 00		-- Other	2,7	0
		- Golf clubs and other golf equipment		
9506 31 00		-- Clubs, complete	2,7	0
9506 32 00		-- Balls	2,7	0
9506 39		-- Other		
9506 39 10		--- Parts of golf clubs	2,7	0
9506 39 90		--- Other	2,7	0
9506 40		- Articles and equipment for table-tennis		
9506 40 10		-- Bats, balls and nets	2,7	0
9506 40 90		-- Other	2,7	0
		- Tennis, badminton or similar rackets, whether or not strung		
9506 51 00		-- Lawn-tennis rackets, whether or not strung	4,7	0
9506 59 00		-- Other	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
		– Balls, other than golf balls and table-tennis balls		
9506 61 00		-- Lawn-tennis balls	2,7	0
9506 62		-- Inflatable		
9506 62 10		--- Of leather	2,7	0
9506 62 90		--- Other	2,7	0
9506 69		-- Other		
9506 69 10		--- Cricket and polo balls	Free	0
9506 69 90		--- Other	2,7	0
9506 70		– Ice skates and roller skates, including skating boots with skates attached		
9506 70 10		-- Ice skates	Free	0
9506 70 30		-- Roller skates	2,7	0
9506 70 90		-- Parts and accessories	2,7	0
		– Other		
9506 91		-- Articles and equipment for general physical exercise, gymnastics or athletics		
9506 91 10		--- Exercising apparatus with adjustable resistance mechanisms	2,7	0
9506 91 90		--- Other	2,7	0
9506 99		-- Other		
9506 99 10		--- Cricket and polo equipment, other than balls	Free	0
9506 99 90		--- Other	2,7	0
9507		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		
9507 10 00		– Fishing rods	3,7	0
9507 20		– Fish-hooks, whether or not snelled		
9507 20 10		-- Fish-hooks, not snelled	1,7	0
9507 20 90		-- Other	3,7	0
9507 30 00		– Fishing reels	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9507 90 00		- Other	3,7	0
9508		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres		
9508 10 00		- Travelling circuses and travelling menageries	1,7	0
9508 90 00		- Other	1,7	0
96		CHAPTER 96 — MISCELLANEOUS MANUFACTURED ARTICLES		
9601		Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		
9601 10 00		- Worked ivory and articles of ivory	2,7	0
9601 90		- Other		
9601 90 10		-- Worked coral (natural or agglomerated), and articles of coral	Free	0
9601 90 90		-- Other	Free	0
9602 00 00		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2,2	0
9603		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
9603 10 00		- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	0
		- Toothbrushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances		
9603 21 00		-- Toothbrushes, including dental-plate brushes	3,7	0
9603 29		-- Other		

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9603 29 30		--- Hair brushes	3,7	0
9603 29 80		--- Other	3,7	0
9603 30		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
9603 30 10		-- Artists' and writing brushes	3,7	0
9603 30 90		-- Brushes for the application of cosmetics	3,7	0
9603 40		- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers		
9603 40 10		-- Paint, distemper, varnish or similar brushes	3,7	0
9603 40 90		-- Paint pads and rollers	3,7	0
9603 50 00		- Other brushes constituting parts of machines, appliances or vehicles	2,7	0
9603 90		- Other		
9603 90 10		-- Hand-operated mechanical floor sweepers, not motorised	2,7	0
		-- Other		
9603 90 91		--- Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	0
9603 90 99		--- Other	3,7	0
9604 00 00		Hand sieves and hand riddles	3,7	0
9605 00 00		Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	0
9606		Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks		
9606 10 00		- Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	0
		- Buttons		
9606 21 00		-- Of plastics, not covered with textile material	3,7	0
9606 22 00		-- Of base metal, not covered with textile material	3,7	0
9606 29 00		-- Other	3,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9606 30 00		- Button moulds and other parts of buttons; button blanks	2,7	0
9607		Slide fasteners and parts thereof		
		- Slide fasteners		
9607 11 00		-- Fitted with chain scoops of base metal	6,7	0
9607 19 00		-- Other	7,7	0
9607 20		- Parts		
9607 20 10		-- Of base metal, including narrow strips mounted with chain scoops of base metal	6,7	0
9607 20 90		-- Other	7,7	0
9608		Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		
9608 10		- Ballpoint pens		
9608 10 10		-- With liquid ink (rolling ball pens)	3,7	0
		-- Other		
9608 10 30		--- With body or cap of precious metal or rolled precious metal	3,7	0
		--- Other		
9608 10 91		---- With replaceable refill	3,7	0
9608 10 99		---- Other	3,7	0
9608 20 00		- Felt-tipped and other porous-tipped pens and markers	3,7	0
		- Fountain pens, stylograph pens and other pens		
9608 31 00		-- Indian ink drawing pens	3,7	0
9608 39		-- Other		
9608 39 10		--- With body or cap of precious metal or rolled precious metal	3,7	0
9608 39 90		--- Other	3,7	0
9608 40 00		- Propelling or sliding pencils	3,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9608 50 00		- Sets of articles from two or more of the foregoing subheadings	3,7	0
9608 60		- Refills for ballpoint pens, comprising the ball point and ink-reservoir		
9608 60 10		-- With liquid ink (for rolling-ball pens)	2,7	0
9608 60 90		-- Other	2,7	0
		- Other		
9608 91 00		-- Pen nibs and nib points	2,7	0
9608 99		-- Other		
9608 99 20		--- Of metal	2,7	0
9608 99 80		--- Other	2,7	0
9609		Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609 10		- Pencils and crayons, with leads encased in a rigid sheath		
9609 10 10		-- With "leads" of graphite	2,7	0
9609 10 90		-- Other	2,7	0
9609 20 00		- Pencil leads, black or coloured	2,7	0
9609 90		- Other		
9609 90 10		-- Pastels and drawing charcoals	2,7	0
9609 90 90		-- Other	1,7	0
9610 00 00		Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	0
9611 00 00		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2,7	0
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		
9612 10		- Ribbons		
9612 10 10		-- Of plastics	2,7	0

EU tariff schedule				
CN 2007		Description	Base rate	Category
9612 10 20		-- Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	Free	0
9612 10 80		-- Other	2,7	0
9612 20 00		- Ink-pads	2,7	0
9613		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
9613 10 00		- Pocket lighters, gas fuelled, non-refillable	2,7	0
9613 20		- Pocket lighters, gas fuelled, refillable		
9613 20 10		-- With electrical ignition system	2,7	0
9613 20 90		-- With other ignition system	2,7	0
9613 80 00		- Other lighters	2,7	0
9613 90 00		- Parts	2,7	0
9614 00		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
9614 00 10		- Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	0
9614 00 90		- Other	2,7	0
9615		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof		
		- Combs, hair-slides and the like		
9615 11 00		-- Of hard rubber or plastics	2,7	0
9615 19 00		-- Other	2,7	0
9615 90 00		- Other	2,7	0
9616		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
9616 10		- Scent sprays and similar toilet sprays, and mounts and heads therefor		
9616 10 10		-- Toilet sprays	2,7	0
9616 10 90		-- Mounts and heads	2,7	0

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EU tariff schedule				
CN 2007		Description	Base rate	Category
9616 20 00		- Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	0
9617 00		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		
		- Vacuum flasks and other vacuum vessels, complete with cases, having a capacity		
9617 00 11		-- Not exceeding 0,75 litre	6,7	0
9617 00 19		-- Exceeding 0,75 litre	6,7	0
9617 00 90		- Parts (other than glass inners)	6,7	0
9618 00 00		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	0
XXI		SECTION XXI — WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
97		CHAPTER 97 — WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701 10 00		- Paintings, drawings and pastels	Free	0
9701 90 00		- Other	Free	0
9702 00 00		Original engravings, prints and lithographs	Free	0
9703 00 00		Original sculptures and statuary, in any material	Free	0
9704 00 00		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	Free	0
9705 00 00		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	0
9706 00 00		Antiques of an age exceeding 100 years	Free	0

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0101101000	PURE-BRED BREEDING HORSES, LIVE	0	0			
0101102000	PURE-BRED BREEDING ASSES, LIVE	0	0			
0101901100	RACEHORSES, LIVE	9	0			
0101901900	OTHER HORSES, LIVE	9	0			
0101909000	OTHER ASSES, MULES AND HINNIES, LIVE	0	0			
0102100000	PURE-BRED BREEDING BOVINE ANIMALS, LIVE	0	0			
0102901000	BOVINE ANIMALS FOR BULLFIGHTING, LIVE	9	0			
0102909000	OTHER BOVINE ANIMALS, LIVE	0	0			
0103100000	PURE-BRED BREEDING SWINE, LIVE	0	0			
0103910000	OTHER SWINE WEIGHING LESS THAN 50 KG, LIVE	0	0			
0103920000	OTHER SWINE WEIGHING 50 KG OR MORE, LIVE	0	0			
0104101000	PURE-BRED BREEDING SHEEP, LIVE	0	0			
0104109000	OTHER SHEEP, LIVE	0	0			
0104201000	PURE-BRED BREEDING GOATS, LIVE	0	0			
0104209000	OTHER GOATS, LIVE	0	0			
0105110000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105120000	TURKEYS WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105190000	DUCKS, GEESE AND GUINEA FOWL WEIGHING NOT MORE THAN 185 G, LIVE	0	0			
0105940000	FOWLS OF THE SPECIES GALLUS DOMESTICUS WEIGHING MORE THAN 185 G, LIVE	0	0			
0105990000	DUCKS, GEESE, TURKEYS AND GUINEA FOWL WEIGHING MORE THAN 185 G, LIVE	9	0			
0106110000	PRIMATES, LIVE	9	0			
0106120000	WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), LIVE	9	0			
0106191100	LLAMAS (LAMA GLAMA), INCLUDING GUANACOS, LIVE	9	0			
0106191200	ALPACAS (LAMA PACUS), LIVE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
0106191900	OTHER SOUTH AMERICAN CAMELLIAS, LIVE	9	0			
0106199000	OTHER MAMMALS, LIVE	9	0			
0106200000	REPTILES (INCLUDING SNAKES AND TURTLES), LIVE	9	0			
0106310000	BIRDS OF PREY, LIVE	9	0			
0106320000	PSITTACIFORMES (INCLUDING PARROTS, PARAKEETS, MACAWS AND COCKATOOS), LIVE	9	0			
0106390000	OTHER BIRDS, LIVE	9	0			
0106901000	INSECTS, LIVE	9	0			
0106909000	OTHER ANIMALS, LIVE	9	0			
0201100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	20	BF			
0201200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FRESH OR CHILLED	20	BF			
0201300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0201300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FRESH OR CHILLED	20	BF			
0202100000	MEAT OF BOVINE ANIMALS AS CARCASSES AND HALF-CARCASSES, FROZEN	20	BF			
0202200000	OTHER CUTS, WITH BONE IN, OF MEAT OF BOVINE ANIMALS, FROZEN	20	BF			
0202300010	"FINE CUTS" OF MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0202300090	OTHER MEAT OF BOVINE ANIMALS, BONELESS, FROZEN	20	BF			
0203110000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	PK		SEA	
0203120000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FRESH OR CHILLED	17	PK		SEA	
0203190000	OTHER MEAT OF SWINE, FRESH OR CHILLED	17	PK		SEA	
0203210000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FROZEN	17	PK		SEA	
0203220000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FROZEN	17	PK		SEA	
0203290000	OTHER MEAT OF SWINE, FROZEN	17	PK		SEA	
0204100000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0204210000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED	17	10			
0204220000	OTHER CUTS, WITH BONE IN, OF SHEEP, FRESH OR CHILLED	17	10			
0204230000	MEAT OF SHEEP, BONELESS, FRESH OR CHILLED	17	10			
0204300000	MEAT OF LAMB AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204410000	MEAT OF SHEEP AS CARCASSES AND HALF-CARCASSES, FROZEN	17	10			
0204420000	OTHER CUTS, WITH BONE IN, OF SHEEP, FROZEN	17	10			
0204430000	MEAT OF SHEEP, BONELESS, FROZEN	17	10			
0204500000	MEAT OF GOATS, FRESH, CHILLED OR FROZEN	17	5			
0205000000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	9	5			
0206100000	EDIBLE OFFAL OF BOVINE ANIMALS, FRESH OR CHILLED	9	BF			
0206210000	TONGUES OF BOVINE ANIMALS, FROZEN	9	10			
0206220000	LIVERS OF BOVINE ANIMALS, FROZEN	9	10			
0206290000	OTHER EDIBLE OFFAL OF BOVINE ANIMALS, FROZEN	9	BF			
0206300000	EDIBLE OFFAL OF SWINE, FRESH OR CHILLED	9	5			
0206410000	LIVERS OF SWINE, FROZEN	9	5			
0206490000	OTHER EDIBLE OFFAL OF SWINE, FROZEN	9	5			
0206800000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH OR CHILLED	9	5			
0206900000	EDIBLE OFFAL OF SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FROZEN	9	5			
0207110000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207120000	MEAT OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207130011	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, WITH BONE IN	17	PY			
0207130012	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED, BONELESS	17	PY			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0207130090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FRESH OR CHILLED	17	PY			
0207140010	MECHANICALLY BONED MEAT, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			
0207140021	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, WITH BONE IN	17	PY			
0207140022	HINDQUARTERS, INCLUDING CUTS THEREOF, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN, BONELESS	17	PY			
0207140090	OTHER CUTS AND OFFAL OF FOWLS OF THE SPECIES GALLUS DOMESTICUS, FROZEN	17	PY			
0207240000	MEAT OF TURKEYS, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207250000	MEAT OF TURKEYS, FROZEN, NOT CUT INTO PIECES	17	PY			
0207260000	CUTS AND OFFAL OF TURKEYS, FRESH OR CHILLED	17	PY			
0207270000	CUTS AND OFFAL OF TURKEYS, FROZEN	17	PY			
0207320000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED, NOT CUT INTO PIECES	17	PY			
0207330000	MEAT OF DUCKS, GEESE OR GUINEA FOWL, FROZEN, NOT CUT INTO PIECES	17	PY			
0207340000	FATTY LIVERS OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207350000	OTHER EDIBLE OFFAL OF DUCKS, GEESE OR GUINEA FOWL, FRESH OR CHILLED	17	PY			
0207360000	MEAT AND EDIBLE OFFAL OF TURKEYS, GEESE OR GUINEA FOWL, FROZEN	17	PY			
0208100000	MEAT AND EDIBLE OFFAL OF RABBIT OR HARE, FRESH, CHILLED OR FROZEN	17	0			
0208300000	MEAT AND EDIBLE OFFAL OF PRIMATES, FRESH, CHILLED OR FROZEN	17	0			
0208400000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), FRESH, CHILLED OR FROZEN	17	0			
0208500000	MEAT AND EDIBLE OFFAL OF REPTILES (INCLUDING SNAKES AND TURTLES), FRESH, CHILLED OR FROZEN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0208900000	OTHER MEAT AND EDIBLE OFFAL, FRESH, CHILLED OR FROZEN	17	0			
0209001000	SWINE FAT FREE OF LEAN MEAT, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0209009000	SWINE OR POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210110000	HAMS, SHOULDERS AND CUTS THEREOF, WITH BONE IN, FROM SWINE	17	5			
0210120000	SWINE BELLIES (STREAKY) AND CUTS THEREOF	17	5			
0210190000	OTHER MEAT AND EDIBLE OFFAL FROM SWINE, SALTED, IN BRINE, DRIED OR SMOKED	17	5			
0210200000	MEAT OF BOVINE ANIMALS, SALTED, IN BRINE, DRIED OR SMOKED	20	BF			
0210910000	MEAT AND EDIBLE OFFAL OF PRIMATES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210920000	MEAT AND EDIBLE OFFAL OF WHALES, DOLPHINS AND PORPOISES (MAMMALS OF THE ORDER CETACEA); OF MANATEES AND DUGONGS (MAMMALS OF THE ORDER SIRENIA), SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210930000	MEAT AND EDIBLE OFFAL OF REPTILES, INCLUDING SNAKES AND TURTLES, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	17	0			
0210991000	OTHER EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0210999000	OTHER MEAT AND EDIBLE OFFAL, SALTED, IN BRINE, DRIED OR SMOKED, INCLUDING EDIBLE FLOURS AND MEALS OF MEAT OR OFFAL	20	PY			
0301100000	ORNAMENTAL FISH, LIVE	9	0			
0301911000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE, FOR BREEDING OR AQUACULTURE	9	0			
0301919000	OTHER TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), LIVE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0301920000	EELS (ANGUILLA SPP), LIVE	9	0			
0301930000	CARP, LIVE	9	0			
0301940000	BLUEFIN TUNA (THUNNUS THYNNUS), LIVE	9	0			
0301950000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), LIVE	9	0			
0301991000	FISH FOR BREEDING OR AQUACULTURE, LIVE	9	0			
0301999000	OTHER FISH, LIVE	9	0			
0302110000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302120000	PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND SALMON, FRESH OR CHILLED	9	0			
0302190000	OTHER SALMONIDAE, FRESH OR CHILLED, EXCLUDING LIVERS AND ROES	9	0			
0302210000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302220000	PLAICE (PLEURONECTES PLATESSA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302230000	SOLE (SOLEA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302290000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302310000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302320000	YELLOWFIN TUNA (THUNNUS ALBACARES), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302330000	SKIPJACK OR STRIPE-BELLIED BONITO, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302340000	BIGEYE TUNA (THUNNUS OBESUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0302350000	BLUEFIN TUNA (THUNNUS THYNNUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302360000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302390000	OTHER TUNA (OF THE THUNNUS GENUS), SKIPJACK OR STRIPE-BELLIED BONITO (EUTHYNNUS [KATSUWONUS] PELAMIS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302400000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302500000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302610000	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302620000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302630000	COALFISH (POLLACHIUS VIRENS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302640000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302650000	DOGFISH AND OTHER SHARKS, FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302660000	EEL (ANGUILLA SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302670000	SWORDFISH (XIPHIAS GLADIUS), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302680000	TOOTHFISH (DISSOSTICHUS SPP), FRESH OR CHILLED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0302690000	OTHER FISH, FRESH OR CHILLED, EXCLUDING FILLETS AND OTHER FISHMEAT INCLUDED UNDER HEADING 0304, LIVERS AND ROES	9	0			
0302700000	LIVERS AND ROES, FRESH OR CHILLED	9	0			
0303110000	RED SALMON (ONCORHYNCHUS NERKA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
0303190000	PACIFIC SALMON (ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU Y ONCORHYNCHUS RHODURUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303210000	TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303220000	ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON (HUCHO HUCHO), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303290000	OTHER SALMON, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303310000	HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303320000	PLAICE (PLEURONECTES PLATESSA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303330000	SOLE (SOLEA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303390000	OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303410000	ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303420000	YELLOWFIN TUNA (THUNNUS ALBACARES), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303430000	SKIPJACK OR STRIPE-BELLIED BONITO, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303440000	BIGEYE TUNA (THUNNUS OBESUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303450000	BLUEFIN TUNA (THUNNUS THYNNUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303460000	SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303490000	OTHER TUNA (OF THE THUNNUS GENUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0303510000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303520000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303610000	SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303620000	TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710010	SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FROZEN, WITHOUT HEADS AND GUTTED, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303710090	OTHER SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP) AND SPRATS (SPRATTUS SPRATTUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303720000	HADDOCK (MELANOGRAMMUS AEGLEFINUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303730000	COALFISH (POLLACHIUS VIRENS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303740000	MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303750000	DOGFISH AND OTHER SHARKS, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303760000	EEL (ANGUILLA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303770000	SEA BASS (DICENTRARCHUS LABRAX, DICENTRARCHUS PUNCTATUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303780000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303790000	OTHER FISH, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES	9	0			
0303800000	LIVERS AND ROES, FROZEN	9	0			
0304110000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF SWORDFISH (XIPHIAS GLADIUS)	9	0			
0304120000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF TOOTHFISH (DISSOSTICHUS SPP)	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0304190000	FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF OTHER FISH	9	0			
0304210000	FILLETS OF SWORDFISH (XIPHIAS GLADIUS), FROZEN	9	0			
0304220000	FILLETS OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN	9	0			
0304291010	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED, NOT BONED	9	0			
0304291020	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED AND BONED	9	0			
0304291030	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP, FROZEN, IN BLOCKS, MINCED	9	0			
0304291040	FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, IN PORTIONS, SKINNED, NOT BONED	9	0			
0304291050	INTERLEAVED FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, SKINNED, NOT BONED	9	0			
0304291060	INTERLEAVED FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, SKINNED AND BONED	9	0			
0304291090	OTHER FILLETS OF HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN	9	0			
0304299000	OTHER FISH FILLETS, FROZEN	9	0			
0304910000	OTHER MEAT (WHETHER OR NOT MINCED) OF SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS	9	0			
0304920000	OTHER MEAT (WHETHER OR NOT MINCED) OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS	9	0			
0304990000	OTHER FISH MEAT (WHETHER OR NOT MINCED), FROZEN, EXCLUDING FILLETS	9	0			
0305100000	FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION	9	0			
0305200000	LIVERS AND ROES OF FISH, DRIED, SMOKED, SALTED OR IN BRINE	9	0			
0305301000	FILLETS OF COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			
0305309000	OTHER FISH FILLETS, DRIED, SALTED OR IN BRINE, BUT NOT SMOKED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0305410000	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	9	0			
0305420000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SMOKED, INCLUDING FILLETS	9	0			
0305490000	OTHER FISH, SMOKED, INCLUDING FILLETS	9	0			
0305510000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305591000	SHARKS' FINS, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305592000	HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305599000	OTHER FISH, DRIED, INCLUDING SALTED, BUT NOT SMOKED	9	0			
0305610000	HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305620000	COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305630000	ANCHOVIES (ENGRAULIS SPP), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0305690000	OTHER FISH, SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE	9	0			
0306110000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), FROZEN	9	0			
0306120000	LOBSTER (HOMARUS SPP), FROZEN	9	0			
0306131100	WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			
0306131200	TAILS OF PRAWNS (PENAEUS SPP), SHELLLED, FROZEN	9	0			
0306131300	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLLED, NOT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131400	TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLLED, BUT COOKED BY STEAMING OR BOILING IN WATER, FROZEN	9	0			
0306131900	OTHER WHOLE PRAWNS (PENAEUS SPP), FROZEN	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0306139100	SHRIMPS, FROZEN	9	0			
0306139900	OTHER NATANTIAN DECAPODS, FROZEN	9	0			
0306140000	CRABS, FROZEN	9	0			
0306190000	OTHER PRODUCTS, FROZEN, INCLUDING FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306210000	ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), NOT FROZEN	9	0			
0306220000	LOBSTER (HOMARUS SPP), NOT FROZEN	9	0			
0306231100	PRAWNS (PENAEUS SPP), FOR BREEDING OR AQUACULTURE	9	0			
0306231910	PRAWNS (PENAEUS SPP), FRESH OR CHILLED	9	0			
0306231990	OTHER PRAWNS (PENAEUS SPP), NOT FROZEN	9	0			
0306239100	SHRIMPS AND OTHER NATANTIAN DECAPODS, FOR BREEDING OR AQUACULTURE	9	0			
0306239900	SHRIMPS AND OTHER NATANTIAN DECAPODS, NOT FROZEN	9	0			
0306240000	CRABS, NOT FROZEN	9	0			
0306291000	FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0306299000	OTHER CRUSTACEANS, NOT FROZEN	9	0			
0307100000	OYSTERS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307211000	SCALLOPS, LIVE, FRESH OR CHILLED	9	0			
0307219000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, LIVE, FRESH OR CHILLED	9	0			
0307291000	SCALLOPS FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307299000	QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, DRIED, SALTED OR IN BRINE	9	0			
0307310000	MUSSELS (MYTILUS SPP, PERNA SPP), LIVE, FRESH OR CHILLED	9	0			
0307390000	MUSSELS (MYTILUS SPP, PERNA SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0307410000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHE SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), LIVE, FRESH OR CHILLED	9	0			
0307490000	CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHE SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307510000	OCTOPUS (OCTOPUS SPP), LIVE, FRESH OR CHILLED	9	0			
0307590000	OCTOPUS (OCTOPUS SPP), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307600000	SNAILS, OTHER THAN SEA SNAILS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307911000	SEA URCHINS, LIVE, FRESH OR CHILLED	9	0			
0307919000	OTHER AQUATIC INVERTEBRATES, LIVE, FRESH OR CHILLED	9	0			
0307992000	LOCOS (CONCHOLEPAS CONCHOLEPAS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307993000	SEA CUCUMBERS (ISOSTICHOPUS FUSCUS), FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307994000	SEA SNAILS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307995000	LIMPETS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999010	CLAMS, FROZEN, DRIED, SALTED OR IN BRINE	9	0			
0307999090	OTHER PRODUCTS, INCLUDING FLOURS, MEALS AND PELLETS OF INVERTEBRATES, EXCLUDING CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	9	0			
0401100000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT NOT EXCEEDING 1 % BY WEIGHT	9	15			(*)
0401200000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 1 % BUT NOT EXCEEDING 6 % BY WEIGHT	9	15			(*)
0401300000	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 6 % BY WEIGHT	17	15			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
0402101000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402109000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402211100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402211900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402219100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402219900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402291100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402291900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	(**)

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0402299100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402299900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG	9	MP		SEA	(**)
0402911000	EVAPORATED MILK	17	MP		SEA	
0402919000	OTHER MILK OR CREAM, WITHOUT ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0402991000	CONDENSED MILK	9	MP		SEA	(**)
0402999000	OTHER MILK OR CREAM, WITH ADDED SUGAR OR OTHER SWEETENER	17	MP		SEA	
0403100020	YOGHURT, FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403100090	OTHER YOGHURT	17	15			
0403901000	BUTTERMILK	17	15			
0403909010	CURDLED MILK AND CREAM, KEPHİR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM, FLAVOURING OR ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	15			
0403909090	OTHER CURDLED MILK OR CREAM, KEPHİR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM WITH ADDED SUGAR OR OTHER SWEETENER	17	15			
0404101000	PARTLY OR WHOLLY DEMINERALISED WHEY	17	0		SEA	
0404109000	OTHER WHEY OR MODIFIED WHEY, WHETHER OR NOT CONCENTRATED, OR CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	0		SEA	(**)
0404900000	OTHER PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0		SEA	
0405100000	BUTTER	9	BR			(**)
0405200000	DAIRY SPREADS	17	BR			
0405902000	BUTTER OIL	9	BR			(**)
0405909000	OTHER FATS AND OILS DERIVED FROM MILK	9	BR			(**)

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
0406100000	FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE, AND CURD	17	CE		SEA	
0406200000	CHEESE OF ALL KINDS, GRATED OR POWDERED	17	CE		SEA	
0406300000	PROCESSED CHEESE, NOT GRATED OR POWDERED	9	CE		SEA	(**)
0406400000	BLUE PASTE CHEESE	17	CE		SEA	
0406904000	CHEESE WITH A MOISTURE CONTENT OF LESS THAN 50 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	(**)
0406905000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 50 % BUT NO MORE THAN 56 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	(**)
0406906000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 56 % BUT NO MORE THAN 69 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS	9	CE		SEA	(**)
0406909000	OTHER CHEESE	9	CE		SEA	(**)
0407001000	BIRDS' EGGS FOR HATCHING	0	0			
0407002000	BIRDS' EGGS FOR PRODUCING VACCINES (FREE OF CERTAIN PATHOGENS)	9	0			
0407009000	OTHER BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	9	10			
0408110000	EGG YOLKS, DRIED	9	E			
0408190000	OTHER EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	E			
0408910000	BIRDS' EGGS, NOT IN SHELL, DRIED	9	E			
0408990000	BIRDS' EGGS, NOT IN SHELL, FRESH, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	E			
0409001000	NATURAL HONEY IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0409009000	NATURAL HONEY, OTHER THAN IN CONTAINERS HOLDING 300 KG OR MORE	17	10			
0410000000	EDIBLE PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.	17	5			
0501000000	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0502100000	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR AND WASTE THEREOF	9	0			
0502900000	BADGER HAIR AND OTHER BRUSH-MAKING HAIR AND WASTE THEREOF	0	0			
0504001000	ANIMAL STOMACHS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	10			
0504002000	ANIMAL GUTS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0504003000	ANIMAL BLADDERS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	9	5			
0505100000	FEATHERS OF A KIND USED FOR STUFFING; DOWN	0	0			
0505900000	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS, NOT FURTHER WORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS	9	0			
0506100000	OSSEIN AND BONES TREATED WITH ACID	9	0			
0506900000	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), DEGELATINISED; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0507100000	IVORY; IVORY POWDER AND WASTE	0	0			
0507900000	TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE FROM SUCH MATERIALS	9	0			
0508000000	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE- BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE	9	0			
0510001000	BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED	9	0			
0510009000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES	9	0			
0511100000	BOVINE SEMEN	0	0			
0511911000	FISH ROE UNFIT FOR HUMAN CONSUMPTION	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0511912000	FISH WASTE UNFIT FOR HUMAN CONSUMPTION	9	0			
0511919000	OTHER PRODUCTS OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0511991000	COCHINEAL AND SIMILAR INSECTS	9	0			
0511993000	ANIMAL, OTHER THAN BOVINE, SEMEN	0	0			
0511994000	EMBRYOS	0	0			
0511999020	NATURAL SPONGES OF ANIMAL ORIGIN	0	0			
0511999090	OTHER PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	9	0			
0601100000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT	0	0			
0601200000	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, IN GROWTH OR IN FLOWER CHICORY PLANTS AND ROOTS	0	0			
0602101000	ORCHIDS WITHOUT ROOTING AND GRAFTING	0	0			
0602109000	OTHER UNROOTED CUTTINGS AND SLIPS	0	0			
0602200000	TREES, SHRUBS AND BUSHES, GRAFTED OR OTHERWISE, OF KINDS THAT BEAR EDIBLE FRUIT OR NUTS	0	0			
0602300000	RHODODENDRONS AND AZALEAS, GRAFTED OR OTHERWISE	0	0			
0602400000	ROSES, GRAFTED OR OTHERWISE	0	0			
0602901000	OTHER ORCHIDS AND ROOTED CUTTINGS THEREOF	0	0			
0602909000	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS) AND CUTTINGS; MUSHROOM SPAWN	0	0			
0603110000	ROSES, FRESH	9	0			
0603121000	MINIATURE CARNATIONS, FRESH	9	0			
0603129000	OTHER CARNATIONS, FRESH, EXCLUDING MINIATURE CARNATIONS	9	0			
0603130000	ORCHIDS, FRESH	9	0			
0603141000	POMPONS, FRESH	9	0			
0603149000	OTHER CHRYSANTHEMUMS, FRESH	9	0			
0603191000	GYPSOPHILA (SHOWER, ILLUSION) (GYPSOPHILA PANICULATA L), FRESH	9	0			
0603192000	ASTERS, FRESH	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0603193000	ALSTROEMERIA, FRESH	9	0			
0603194000	GERBERAS, FRESH	9	0			
0603199000	OTHER CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			
0603900000	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604100000	CUT MOSSES AND LICHENS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0604910000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH	9	0			
0604990000	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	9	0			
0701100000	SEED POTATOES, FRESH OR CHILLED	0	0			
0701900000	OTHER POTATOES, FRESH OR CHILLED	17	10			
0702000000	TOMATOES, FRESH OR CHILLED	9	0			
0703100000	ONIONS AND SHALLOTS, FRESH OR CHILLED	17	3			
0703201000	SEED GARLIC, FRESH OR CHILLED	17	GC			
0703209000	GARLIC, FRESH OR CHILLED, OTHER THAN SEED GARLIC	17	GC			
0703900000	LEEKS AND OTHER ALLIACEOUS VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	17	0			
0704100000	CAULIFLOWER AND BROCCOLI, FRESH OR CHILLED	9	0			
0704200000	BRUSSELS SPROUTS, FRESH OR CHILLED	9	5			
0704900000	CABBAGE, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED	9	5			
0705110000	CABBAGE LETTUCE, FRESH OR CHILLED	9	0			
0705190000	OTHER LETTUCE, FRESH OR CHILLED	9	0			
0705210000	WITLOOF CHICORY (CICHORIUM INTYBUS VAR FOLIOSUM), FRESH OR CHILLED	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0705290000	OTHER CHICORY, INCLUDING ENDIVE, FRESH OR CHILLED	9	5			
0706100000	CARROTS AND TURNIPS, FRESH OR CHILLED	9	5			
0706900000	SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED	9	5			
0707000000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	9	0			
0708100000	PEAS (PISUM SATIVUM), FRESH OR CHILLED	17	10			
0708200000	BEANS (VIGNA SPP, PHASEOLUS SPP), FRESH OR CHILLED	17	10			
0708900000	OTHER LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED	17	5			
0709200000	ASPARAGUS, FRESH OR CHILLED	9	5			
0709300000	AUBERGINES, FRESH OR CHILLED	9	5			
0709400000	CELERY OTHER THAN CELERIAC, FRESH OR CHILLED	9	5			
0709510000	MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED	9	5			
0709590000	OTHER MUSHROOMS AND TRUFFLES, FRESH OR CHILLED	9	5			
0709600000	FRUITS OF THE GENUS CAPSICUM OR PIMENTA, FRESH OR CHILLED	9	5			
0709700000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FRESH OR CHILLED	9	5			
0709901000	SWEET CORN (ZEA MAYS VAR SACCHARATA), FRESH OR CHILLED	9	0			
0709902000	OLIVES, FRESH OR CHILLED	9	10			
0709903000	GLOBE ARTICHOKEs, FRESH OR CHILLED	9	0			
0709909000	OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED	9	10			
0710100000	POTATOES, FROZEN	17	7			
0710210000	PEAS (PISUM SATIVUM), FROZEN	17	3			
0710220000	BEANS (VIGNA SPP, PHASEOLUS SPP), FROZEN	17	0			
0710290000	OTHER VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	3			
0710300000	SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FROZEN	17	0			
0710400000	SWEET CORN, FROZEN	9	SC			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0710801000	ASPARAGUS, FROZEN	17	0			
0710809000	OTHER VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			
0710900000	MIXTURES OF VEGETABLES, WILD OR OTHERWISE, FROZEN	17	10			
0711200000	OLIVES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	7			
0711400000	CUCUMBERS AND GHERKINS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711510000	MUSHROOMS OF THE GENUS AGARICUS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	MM			
0711590000	OTHER MUSHROOMS AND TRUFFLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0711900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0	Excluding sweet corn. Sweet corn is included in the SC category.		
0712200000	ONIONS, DRIED	17	0			
0712310000	MUSHROOMS OF THE GENUS AGARICUS, DRIED	17	5			
0712320000	WOOD EARS (AURICULARIA SPP), DRIED	17	0			
0712330000	JELLY FUNGI (TREMELLA SPP), DRIED	17	5			
0712390000	OTHER MUSHROOMS AND TRUFFLES, DRIED	17	5			
0712901000	GARLIC, DRIED	17	5			
0712902000	SWEET CORN SEED	17	0			
0712909000	OTHER VEGETABLES, WILD OR OTHERWISE;; MIXTURES OF VEGETABLES, WILD OR OTHERWISE	17	0			
0713101000	PEAS (PISUM SATIVUM), SEED	0	0			
0713109010	PEAS (PISUM SATIVUM), WHOLE, EXCLUDING SEED	17	10			
0713109020	PEAS (PISUM SATIVUM), SPLIT, EXCLUDING SEED	17	10			
0713201000	CHICKPEAS (GARBANZOS), SEED	0	0			
0713209000	CHICKPEAS (GARBANZOS), EXCLUDING SEED	17	10			
0713311000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPER OR VIGNA RADIATA (L) WILCZEK, SEED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0713319000	BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPEL OR VIGNA RADIATA (L) WILCZEK, EXCLUDING SEED	17	5			
0713321000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), SEED	0	0			
0713329000	SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), EXCLUDING SEED	17	5			
0713331100	COMMON BEANS, (PHASEOLUS VULGARIS), BLACK, SEED	0	0			
0713331900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), SEED	0	0			
0713339100	COMMON BEANS (PHASEOLUS VULGARIS), BLACK, EXCLUDING SEED	17	5			
0713339200	COMMON BEANS (PHASEOLUS VULGARIS), CANARY, EXCLUDING SEED	17	5			
0713339900	OTHER COMMON BEANS (PHASEOLUS VULGARIS), EXCLUDING SEED	17	5			
0713391000	OTHER BEANS (VIGNA SP., PHASEOLUS SPP), SEED	0	0			
0713399100	LIMA BEANS (PHASEOLUS LUNATUS), EXCLUDING SEED	17	5			
0713399200	COWPEAS (VIGNA UNGUICULATAE), EXCLUDING SEED	17	5			
0713399900	OTHER KIDNEY BEANS, INCLUDING WHITE PEA BEANS (VIGNA SPP., PHASEOLUS SPP), EXCLUDING SEED	17	5			
0713401000	LENTILS, SEED	0	0			
0713409000	LENTILS, EXCLUDING SEED	17	5			
0713501000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), SEED	0	0			
0713509000	BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), EXCLUDING SEED	17	3			
0713901000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT, SEED	0	0			
0713909000	OTHER DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT, EXCLUDING SEED	17	5			
0714100000	MANIOC (CASSAVA), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0714201000	SWEET POTATOES, SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714209000	SWEET POTATOES, EXCLUDING SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714901000	MACA (LEPIDIUM MEYENII), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS	9	0			
0714909000	ARROWROOT, SALEP, JERUSALEM ARTICHOKES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH	9	5			
0801111000	COCONUTS, DRIED, SEED	17	0			
0801119000	COCONUTS, DRIED, EXCLUDING SEED	17	0			
0801190000	COCONUTS, FRESH	17	0			
0801210000	BRAZIL NUTS, IN SHELL, FRESH OR DRIED	17	0			
0801220000	BRAZIL NUTS, SHELLED, FRESH OR DRIED	17	5			
0801310000	CASHEW NUTS, IN SHELL, FRESH OR DRIED	17	5			
0801320000	CASHEW NUTS, SHELLED, FRESH OR DRIED	17	5			
0802110000	ALMONDS, IN SHELL, FRESH OR DRIED	17	5			
0802121000	ALMONDS, SHELLED, SEED, FRESH OR DRIED	17	0			
0802129000	ALMONDS, SHELLED, EXCLUDING SEED, FRESH OR DRIED	17	3			
0802210000	HAZELNUTS OR FILBERTS (CORYLUS SPP), IN SHELL, FRESH OR DRIED	17	5			
0802220000	HAZELNUTS OR FILBERTS (CORYLUS SPP), SHELLED, FRESH OR DRIED	17	5			
0802310000	WALNUTS, IN SHELL, FRESH OR DRIED	17	5			
0802320000	WALNUTS, SHELLED, FRESH OR DRIED	17	0			
0802400000	CHESTNUTS (CASTANEA SPP), FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802500000	PISTACHIOS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	5			
0802600000	MACADAMIA NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0802900000	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	17	0			
0803001100	PLANTAINS, FRESH	17	SP1			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0803001200	BANANAS OF THE SPECIES CAVENDISH VALERY, FRESH	17	SP1			
0803001300	BANANITOS (MUSA ACUMINATA)	17	SP1			
0803001900	OTHER BANANAS, FRESH	17	SP1			
0803002000	BANANAS OR PLANTAINS, DRIED	17	0			
0804100000	DATES, FRESH OR DRIED	17	5			
0804200000	FIGS, FRESH OR DRIED	17	5			
0804300000	PINEAPPLES, FRESH OR DRIED	17	5			
0804400000	AVOCADOS, FRESH OR DRIED	17	0			
0804501000	GUAVAS, FRESH OR DRIED	17	0			
0804502000	MANGOES AND MANGOSTEENS, FRESH OR DRIED	17	0			
0805100000	ORANGES, FRESH OR DRIED	17	3			
0805201000	MANDARINS (INCLUDING TANGERINES AND SATSUMAS) FRESH OR DRIED	17	3			
0805202000	TANGELOS (CITRUS RETICULATA X CITRUS PARADISIS), FRESH OR DRIED	17	5			
0805209000	CLEMENTINES, WILKINGS AND SIMILAR CITRUS HYBRIDS, FRESH OR DRIED	17	3			
0805400000	GRAPEFRUIT, FRESH OR DRIED	17	5			
0805501000	LEMONS (CITRUS LIMON, CITRUS LIMONUM), FRESH OR DRIED	17	5			
0805502100	"MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH OR DRIED	17	5			
0805502200	TAHITI LIME (CITRUS LATIFOLIA), FRESH OR DRIED	17	5			
0805900000	OTHER CITRUS FRUIT, FRESH OR DRIED	17	5			
0806100000	GRAPES, FRESH	17	0			
0806200000	GRAPES, DRIED	17	0			
0807110000	WATERMELONS, FRESH	17	0			
0807190000	OTHER MELONS, FRESH	17	5			
0807200000	PAPAWS (PAPAYAS), FRESH	17	5			
0808100000	APPLES, FRESH	17	3			
0808201000	PEARS, FRESH	17	0			
0808202000	QUINCES, FRESH	17	0			
0809100000	APRICOTS, FRESH	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0809200000	CHERRIES, FRESH	17	0			
0809300000	PEACHES, FRESH, INCLUDING NECTARINES	17	0			
0809400000	PLUMS AND SLOES, FRESH	17	0			
0810100000	STRAWBERRIES, FRESH	17	0			
0810200000	RASPBERRIES, BLACKBERRIES, MULBERRIES AND LOGANBERRIES, FRESH	17	5			
0810400000	CRANBERRIES, BILBERRIES AND OTHER FRUITS OF THE GENUS VACCINUM, FRESH	17	5			
0810500000	KIWIFRUIT, FRESH	17	5			
0810600000	DURIANS, FRESH	17	5			
0810901000	GRANADILLAS AND OTHER PASSION FRUITS (PASSIFLORA SPP), FRESH	17	5			
0810902000	CHERIMOYAS, GUANABANAS AND OTHER ANNONAS (ANNONA SPP), FRESH	17	5			
0810903000	TREE TOMATOES (TAMARILLO) (CYPHOMANDRA BETACEA), FRESH	17	5			
0810904000	PITAHAYAS (CEREUS SPP), FRESH	17	5			
0810905000	CAPE GOOSEBERRIES (PHYSALIS PERUVIANA), FRESH	17	5			
0810909000	OTHER FRUIT AND NUTS, FRESH	17	0			
0811101000	STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811109000	OTHER STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811200000	RASPBERRIES, BLACKBERRIES, MULBERRIES, LOGANBERRIES, BLACK, WHITE OR RED CURRANTS AND GOOSEBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0			
0811901000	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5			
0811909100	MANGO (MANGIFERA INDICA L.), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909200	CAMU CAMU (MYRCIARIA DUBIA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0811909300	LÚCUMA (LÚCUMA OBOVATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909400	PASSION FRUIT (PASSIFLORA EDULIS), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909500	SOURSOPS (ANNONA MURICATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909600	PAPAYA, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0811909900	OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN	17	0			
0812100000	CHERRIES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	0			
0812902000	PEACHES, INCLUDING NECTARINES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0812909000	OTHER FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION	17	5			
0813100000	APRICOTS, DRIED	17	5			
0813200000	PRUNES	17	0			
0813300000	APPLES, DRIED	17	5			
0813400000	OTHER FRUIT AND NUTS, DRIED	17	5			
0813500000	MIXTURES OF FRUITS, DRIED, AND NUTS OF THIS CHAPTER	17	5			
0814001000	PEEL OF "MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			
0814009000	PEEL OF OTHER CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0901111000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, SEED	17	10			
0901119000	COFFEE, NOT ROASTED, NOT DECAFFEINATED, EXCLUDING SEED	17	10			
0901120000	COFFEE, NOT ROASTED, DECAFFEINATED	17	10			
0901211000	COFFEE, ROASTED, NOT DECAFFEINATED, BEANS	17	10			
0901212000	COFFEE, ROASTED, NOT DECAFFEINATED, GROUND	17	10			
0901220000	COFFEE, ROASTED, DECAFFEINATED	17	10			
0901900000	COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION	17	10			
0902100000	GREEN TEA (NOT FERMENTED) IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902200000	GREEN TEA (NOT FERMENTED) IN OTHER PACKAGING	17	10			
0902300000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG	17	10			
0902400000	BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN OTHER PACKAGING	17	10			
0903000000	MATÉ	17	0			
0904110000	PEPPER, NEITHER CRUSHED NOR GROUND	9	0			
0904120000	PEPPER, CRUSHED OR GROUND	9	5			
0904201010	PAPRIKA (CAPSICUM ANNUUM, L.), WHOLE	9	0			
0904201020	PAPRIKA (CAPSICUM ANNUUM, L.), CUT OR SLICED	9	0			
0904201030	PAPRIKA (CAPSICUM ANNUUM, L.), CRUSHED OR POWDERED	9	0			
0904209000	OTHER FRUITS OF THE GENUS CAPSICUM OR PIMENTA, DRIED CRUSHED OR GROUND, EXCLUDING PAPRIKA (CAPSICUM ANNUUM, L.)	9	0			
0905000000	VANILLA	9	5			
0906110000	CINNAMON (CINNAMOMUM ZEYLANICUM BLUME), NEITHER CRUSHED NOR GROUND	9	5			
0906190000	CINNAMON-TREE FLOWERS, NEITHER CRUSHED NOR GROUND	9	5			
0906200000	CINNAMON AND CINNAMON-TREE FLOWERS, CRUSHED OR GROUND	9	5			
0907000000	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
0908100000	NUTMEG	9	5			
0908200000	MACE	9	5			
0908300000	CARDAMOMS	9	5			
0909100000	SEEDS OF ANISE OR BADIAN	9	5			
0909201000	SEEDS OF CORIANDER, FOR SOWING	9	0			
0909209000	SEEDS OF CORIANDER, EXCLUDING FOR SOWING	9	5			
0909300000	SEEDS OF CUMIN	9	5			
0909400000	SEEDS OF CARAWAY	9	5			
0909500000	SEEDS OF FENNEL; JUNIPER BERRIES	9	5			
0910100000	GINGER	9	5			
0910200000	SAFFRON	9	3			
0910300000	TURMERIC (CURCUMA)	9	0			
0910910000	MIXTURES REFERRED TO IN NOTE 1 B) TO THIS CHAPTER	9	5			
0910991000	BAY LEAVES	9	0			
0910999000	OTHER SPICES	9	0			
1001101000	DURUM WHEAT, SEED	0	0			
1001109000	OTHER DURUM WHEAT, EXCLUDING SEED	0	0			
1001901000	WHEAT, SEED	0	0			
1001902000	OTHER WHEAT	0	0			
1001903000	MESLIN	9	0			
1002001000	RYE, SEED	0	0			
1002009000	OTHER RYE, EXCLUDING SEED	17	0			
1003001000	BARLEY, SEED	0	0			
1003009000	OTHER BARLEY, EXCLUDING SEED	9	0			
1004001000	OATS, SEED	0	0			
1004009000	OTHER OATS, EXCLUDING SEED	17	0			
1005100000	MAIZE, SEED	0	0			
1005901100	YELLOW MAIZE, EXCLUDING SEED	9	ME			(**)
1005901200	WHITE MAIZE, EXCLUDING SEED	9	ME			(**)
1005902000	POP CORN (ZEA MAYS CONVAR MICROSPERMA OR ZEA MAYS VAR EVERTA), EXCLUDING SEED	9	ME			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1005903000	WHITE GIANT MAIZE, EXCLUDING SEED	9	ME			
1005904000	PURPLE SPROUTING MAIZE (ZEA MAYS AMILACEA CV. MORADO), EXCLUDING SEED	9	ME			
1005909000	OTHER MAIZE, EXCLUDING SEED	9	ME			(**)
1006101000	RICE, SEED	0	RE			
1006109000	OTHER RICE, EXCLUDING SEED	9	RE			(**)
1006200000	HUSKED (BROWN) RICE	9	RE			(**)
1006300000	SEMI-MILLED OR WHOLLY MILLED RICE, WHETHER OR NOT POLISHED OR GLAZED	9	RE			(**)
1006400000	BROKEN RICE	9	RE			(**)
1007001000	GRAIN SORGHUM, SEED	0	0			
1007009000	OTHER GRAIN SORGHUM, EXCLUDING SEED	9	5			(**)
1008101000	BUCKWHEAT, SEED	0	0			
1008109000	BUCKWHEAT, EXCLUDING SEED	0	0			
1008201000	MILLET, SEED	0	0			
1008209000	MILLET, EXCLUDING SEED	9	0			
1008301000	CANARY SEED, FOR SOWING	0	0			
1008309000	CANARY SEED, EXCEPT FOR SOWING	0	0			
1008901100	QUINOA (CHENOPODIUM QUINOA), SEED	9	0			
1008901900	QUINOA (CHENOPODIUM QUINOA), EXCLUDING SEED	9	0			
1008909100	OTHER CEREALS, SEED	9	0			
1008909200	PENDANT AMARANTH (AMARANTHUS CAUDATUS), EXCLUDING SEED	9	0			
1008909900	OTHER CEREALS, EXCLUDING SEED	9	0			
1101000000	WHEAT OR MESLIN FLOUR	0	0			
1102100000	RYE FLOUR	9	0			
1102200000	MAIZE (CORN) FLOUR	9	10			
1102900000	OTHER CEREAL FLOURS	9	10			
1103110000	GROATS AND MEAL, OF WHEAT	9	10			
1103130000	GROATS AND MEAL, OF MAIZE (CORN)	9	10			(**)

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1103190000	GROATS AND MEAL, OF OTHER CEREALS	9	0			
1103200000	"PELLETS" OF CEREALS	9	0			
1104120000	ROLLED OR FLAKED GRAINS, OF OATS	17	0			
1104190000	ROLLED OR FLAKED GRAINS, OF OTHER CEREALS	17	5			
1104220000	HULLED, PEARLED, SLICED OR KIBBLED OATS	17	5			
1104230000	HULLED, PEARLED, SLICED OR KIBBLED MAIZE	17	10			
1104291000	HULLED, PEARLED, SLICED OR KIBBLED BARLEY	17	5			
1104299000	OTHER WORKED GRAINS (FOR EXAMPLE HULLED, PEARLED, SLICED OR KIBBLED)	17	5			
1104300000	GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND	17	5			
1105100000	FLOUR, MEAL AND POWDER OF POTATOES	9	0			
1105200000	FLAKES, GRANULES AND PELLETS OF POTATOES	9	10			
1106100000	FLOUR, MEAL AND POWDER OF THE VEGETABLES OF HEADING 0713	9	0			
1106201000	FLOUR, MEAL AND POWDER OF MACA (LEPIDIUM MEYENII)	9	0			
1106209000	FLOUR, MEAL AND POWDER OF SAGO OR OF ROOTS AND TUBERS OF HEADING 07.14	9	0			
1106301000	FLOUR, MEAL AND POWDER OF BANANAS OR PLANTAINS	9	0			
1106302000	FLOUR, MEAL AND POWDER OF DE LUCUMA (LUCUMA OBOVATA)	9	0			
1106309000	FLOUR, MEAL AND POWDER OF THE OTHER PRODUCTS OF CHAPTER 8	9	0			
1107100000	MALT (OF BARLEY OR OTHER CEREALS), NOT ROASTED	9	0			
1107200000	MALT (OF BARLEY OR OTHER CEREALS), ROASTED	9	0			
1108110000	WHEAT STARCH	9	E			
1108120000	MAIZE STARCH	9	E			(**)
1108130000	POTATO STARCH	9	E			(**)
1108140000	MANIOC (CASSAVA) STARCH	9	E			
1108190000	OTHER STARCHES	9	E			
1108200000	INULIN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1109000000	WHEAT GLUTEN, WHETHER OR NOT DRIED	9	E			
1201001000	SOYA BEANS, FOR SOWING	0	0			
1201009000	SOYA BEANS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			
1202101000	GROUND NUTS IN SHELL, FOR SOWING	0	0			
1202109000	GROUND NUTS IN SHELL, EXCEPT FOR SOWING	9	5			
1202200000	GROUND NUTS, SHELLED, WHETHER OR NOT BROKEN	9	5			
1203000000	COPRA	9	0			
1204001000	LINSEED, FOR SOWING	0	0			
1204009000	LINSEED, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1205101000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, FOR SOWING	0	0			
1205109000	RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, EXCEPT FOR SOWING	0	0			
1205901000	OTHER RAPE OR COLZA SEEDS, FOR SOWING	0	0			
1205909000	OTHER RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	0	0			
1206001000	SUNFLOWER SEEDS, FOR SOWING	0	0			
1206009000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	5			
1207201000	COTTON SEEDS, FOR SOWING	0	0			
1207209000	COTTON SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING	9	10			
1207401000	SESAME SEEDS, FOR SOWING	0	0			
1207409000	OTHER SESAME SEEDS	9	5			
1207501000	MUSTARD SEEDS, FOR SOWING	0	0			
1207509000	OTHER MUSTARD SEEDS	0	0			
1207910000	POPPY SEEDS	9	0			
1207991100	PALM NUTS AND KERNELS, FOR SOWING	0	0			
1207991900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, FOR SOWING	0	0			
1207999100	SHEA NUTS (KARITE NUTS) EXCEPT FOR SOWING	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1207999900	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, EXCEPT FOR SOWING	9	5			
1208100000	FLOURS AND MEALS OF SOYA BEANS	9	5			
1208900000	OTHER FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARDS	9	5			
1209100000	SUGAR BEET SEED	0	0			
1209210000	LUCERNE (ALFALFA) SEED	0	0			
1209220000	CLOVER (TRIFOLIUM SPP) SEED	0	0			
1209230000	FESCUE SEED	0	0			
1209240000	KENTUCKY BLUE GRASS (POA PRATENSIS L) SEED	0	0			
1209250000	RYE GRASS (LOLIUM MULTIFLORUM LAM, LOLIUM PERENNE L) SEED	0	0			
1209290000	OTHER SEEDS OF FORAGE PLANTS	0	0			
1209300000	SEEDS OF HERBACEOUS PLANTS CULTIVATED PRINCIPALLY FOR THEIR FLOWERS	0	0			
1209911000	SEEDS OF ONION, LEEK, GARLIC AND OTHER ALLIACEOUS VEGETABLES	0	0			
1209912000	SEEDS OF CABBAGE, CAULIFLOWER, BROCCOLI, TURNIP AND OTHER BRASSICAS	0	0			
1209913000	SEEDS OF CARROT (DAUCUS CAROTA)	0	0			
1209914000	SEEDS OF LETTUCE (LACTUCA SATIVA)	0	0			
1209915000	SEEDS OF TOMATOES (LICOPERSICUM SPP)	0	0			
1209919000	OTHER SEEDS OF VEGETABLES, WILD OR OTHERWISE	0	0			
1209991000	SEEDS OF TREES THAT BEAR EDIBLE FRUIT OR FOREST TREES	0	0			
1209992000	TOBACCO SEEDS	0	0			
1209993000	TARA SEEDS (CAESALPINEA SPINOSA)	0	0			
1209994000	ANNATO SEEDS	0	0			
1209999000	OTHER SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	0	0			
1210100000	HOP CONES, NEITHER GROUND NOR POWDERED NOR IN THE FORM OF PELLETS	0	0			
1210200000	HOP CONES, GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1211200000	GINSENG ROOTS	9	0			
1211300000	COCA LEAVES	9	0			
1211400000	POPPY STRAW	9	0			
1211903000	ORÉGANO (ORIGANUM VULGARE)	9	0			
1211905000	CAT'S CLAW (UNCARIA TOMENTOSA)	9	0			
1211906000	LEMON GRASS (CYMBOPOGON CITRATUS)	9	0			
1211909040	PYRETHRUM	9	0			
1211909090	OTHER PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED	9	0			
1212200000	SEAWEEDS AND OTHER ALGAE	9	0			
1212910000	SUGAR BEET	9	5			
1212991000	SUGAR CANE	9	5			
1212999010	LOCUST BEANS, INCLUDING LOCUST BEAN SEEDS	9	5			
1212999090	FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
1213000000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	9	0			
1214100000	LUCERNE (ALFALFA) MEAL AND PELLETS	0	0			
1214900000	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS	0	0			
1301200000	GUM ARABIC	0	0			
1301904000	GUM TRAGACANTH	0	0			
1301909010	LAC	0	0			
1301909090	OTHER NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE BALSAMS)	9	10			
1302111000	CONCENTRATES OF POPPY STRAW	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1302119000	OTHER VEGETABLE CONCENTRATES OF OPIUM EXCEPT OF POPPY STRAW	9	0			
1302120000	VEGETABLE SAPS AND EXTRACTS OF LIQUORICE	9	0			
1302130000	VEGETABLE SAPS AND EXTRACTS OF HOPS	0	0			
1302191100	EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302191900	OTHER EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), EXCLUDING EXTRACT PUT UP OR PACKAGED FOR RETAIL SALE	9	0			
1302192000	SOYA BEAN EXTRACT, WHETHER OR NOT POWDERED	9	5			
1302199100	OTHER VEGETABLE SAPS AND EXTRACTS, PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302199900	OTHER VEGETABLE SAPS AND EXTRACTS, EXCLUDING EXTRACTS PUT UP OR PACKAGED FOR RETAIL SALE	9	5			
1302200000	PECTIC SUBSTANCES, PECTINATES AND PECTATES	0	0			
1302310000	AGAR-AGAR	0	0			
1302320000	MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM LOCUST BEANS, LOCUST BEAN SEEDS OR GUAR SEEDS	0	0			
1302391000	MUCILAGES OF TARA SEED (CAESALPINEA SPINOSA)	9	0			
1302399000	OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS	9	10			
1401100000	BAMBOOS	9	0			
1401200000	RATTANS	9	0			
1401900000	OTHER VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK)	9	0			
1404200000	COTTON LINTERS	9	5			
1404901000	ANATTO POWDER	9	10			
1404902000	TARA (CAESALPINEA SPINOSA) POWDER	9	0			
1404909010	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL, OTHER THAN KAPOK	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1404909090	OTHER VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
1501001000	PIG FAT (INCLUDING LARD)	9	10			
1501003000	POULTRY FAT	9	10			
1502001100	RAW TALLOW AND OTHER UNREFINED FATS, DENATURED	9	5			
1502001900	OTHER RAW TALLOW AND OTHER UNREFINED FATS, EXCLUDING DENATURED	9	5			
1502009000	OTHER FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	0	0			
1503000000	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0	0			
1504101000	COD LIVER OIL	0	0			
1504102100	LIVER OILS OF OTHER FISH, CRUDE	9	0			
1504102900	LIVER OILS OF OTHER FISH, EXCLUDING CRUDE	9	0			
1504201000	FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS, CRUDE	9	0			
1504209000	OTHER FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS	9	0			
1504300000	FATS AND OILS OF MARINE MAMMALS AND THEIR FRACTIONS	9	0			
1505001000	WOOL GREASE, CRUDE	0	0			
1505009100	LANOLIN	0	0			
1505009900	OTHER WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM	0	0			
1506001000	NEAT'S FOOT OIL	0	0			
1506009000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0	0			
1507100000	CRUDE SOYA-BEAN OIL, WHETHER OR NOT DEGUMMED	0	0			
1507901000	REFINED SOYA-BEAN OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			
1507909000	REFINED SOYA-BEAN OIL, EXCLUDING OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES	9	7			
1508100000	CRUDE GROUND-NUT OIL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1508900000	GROUND-NUT OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1509100000	VIRGIN OLIVE OIL	9	0			
1509900000	OLIVE OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	0			
1510000000	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	9	10			
1511100000	CRUDE PALM OIL	9	5			
1511900000	PALM OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED	9	5			
1512111000	CRUDE SUNFLOWER OILS	0	0			
1512112000	CRUDE SAFFLOWER OILS	0	0			
1512191000	OTHER SUNFLOWER OILS, EXCLUDING CRUDE OILS	9	10			
1512192000	OTHER SAFFLOWER OILS, EXCLUDING CRUDE OILS	9	5			
1512210000	CRUDE COTTON-SEED OIL, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	10			
1512290000	OTHER COTTON-SEED OILS, EXCLUDING CRUDE OILS, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED	9	5			
1513110000	CRUDE COCONUT (COPRA) OIL	0	0			
1513190000	OTHER COCONUT (COPRA) OIL AND ITS FRACTIONS	0	0			
1513211000	CRUDE PALM KERNEL OILS	9	5			
1513212000	CRUDE BABASSU OILS	0	0			
1513291000	REFINED PALM KERNEL OIL	9	5			
1513292000	REFINED BABASSU OIL	9	0			
1514110000	CRUDE LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			
1514190000	OTHER LOW ERUCIC ACID RAPE OR COLZA OILS, EXCLUDING CRUDE OILS	9	5			
1514910000	OTHER CRUDE OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA OILS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1514990000	OTHER OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA AND CRUDE OILS	9	5			
1515110000	CRUDE LINSEED OIL	0	0			
1515190000	OTHER LINSEED OIL, EXCLUDING CRUDE OIL	9	10			
1515210000	CRUDE MAIZE (CORN) OIL	9	10			
1515290000	MAIZE (CORN) OIL, EXCLUDING CRUDE OIL	9	10			
1515300000	CASTOR OIL AND ITS FRACTIONS	0	0			
1515500000	SESAME OIL AND ITS FRACTIONS	9	0			
1515900010	TUNG OIL AND ITS FRACTIONS	0	0			
1515900090	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	9	10			
1516100000	ANIMAL FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1516200000	VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	9	10			
1517100000	MARGARINE, EXCLUDING LIQUID MARGARINE	9	5			
1517900000	OTHER MARGARINES; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS, MIXTURES OR NO FOOD PREPARATIONS OR FAT OR ANIMAL OR VEGETABLE OILS OF DIFFERENT FRACTIONS OF FATS OR OILS OF THIS CHAPTER, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
1518001000	LINOXYN	9	10			
1518009000	OTHER ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING	0	0			
1520000000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	9	3			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1521101000	CARNAUBA WAX	0	0			
1521102000	CANDELILLA WAX	0	0			
1521109000	OTHER VEGETABLE WAXES	0	0			
1521901000	BEESWAX OR OTHER INSECT WAXES	9	5			
1521902000	SPERMACETI	9	0			
1522000000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0	0			
1601000000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	17	5		SEA	
1602100000	HOMOGENISED PREPARATIONS OF MEAT, OFFAL OR BLOOD	17	7			
1602200000	PREPARED OR PRESERVED LIVER OF ANY ANIMAL	17	PY			
1602311000	PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF TURKEY MEAT	17	PY			
1602319000	OTHER PREPARED OR PRESERVED TURKEY MEAT	17	PY			
1602321011	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, WITH BONE IN PIECES, SEASONED OR FROZEN	17	PY			
1602321012	PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, BONELESS IN PIECES, SEASONED OR FROZEN	17	PY			
1602321090	OTHER PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602329011	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, WITH BONE IN	17	PY			
1602329012	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, BONELESS	17	PY			
1602329090	OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS	17	PY			
1602391000	PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05 IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1602399000	OTHER PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05, EXCLUDING IN THE FORM OF CUTS, SEASONED AND FROZEN	17	PY			
1602410000	PREPARED OR PRESERVED HAMS AND CUTS THEREOF OF SWINE	17	7			
1602420000	PREPARED OR PRESERVED SHOULDERS AND CUTS THEREOF OF SWINE	17	7			
1602490000	OTHER PREPARED OR PRESERVED MEAT OF SWINE, INCLUDING MIXTURES	17	7			
1602500000	PREPARED OR PRESERVED MEAT OF BOVINE ANIMALS	20	BF			
1602900000	OTHER PREPARED OR PRESERVED MEAT, INCLUDING PREPARATIONS OF THE BLOOD OF ANY ANIMAL	20	12	Excluding products from bovine animals. Products from bovine animals are included in the BF category.		
1603000000	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	9	10			
1604110000	PREPARED OR PRESERVED SALMON, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604120000	PREPARED OR PRESERVED HERRING, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604131010	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN OVAL CONTAINERS	9	0			
1604131020	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN TALL CONTAINERS	9	0			
1604131090	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN TOMATO SAUCE, WHOLE OR IN PIECES	9	0			
1604132000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN OIL, WHOLE OR IN PIECES	9	0			
1604133000	PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN BRINE, WHOLE OR IN PIECES	9	0			
1604139000	OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, WHOLE OR IN PIECES	9	0			
1604141000	PREPARED OR PRESERVED TUNA, WHOLE OR IN PIECES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1604142000	PREPARED AND PRESERVED SKIPJACK AND BONITO, WHOLE OR IN PIECES	9	0			
1604150000	PREPARED OR PRESERVED MACKEREL, WHOLE OR IN PIECES	9	0			
1604160000	PREPARED OR PRESERVED ANCHOVIES, WHOLE OR IN PIECES	9	0			
1604190000	PREPARED OR PRESERVED FISH, WHOLE OR IN PIECES, BUT NOT MINCED	9	0			
1604200000	OTHER PREPARED AND PRESERVED FISH	9	0			
1604300000	PREPARED OR PRESERVED CAVIAR AND CAVIAR SUBSTITUTES	9	0			
1605100000	PREPARED AND PRESERVED CRABS	9	0			
1605200000	PREPARED AND PRESERVED SHRIMPS AND PRAWNS	9	0			
1605300000	PREPARED OR PRESERVED LOBSTERS	9	0			
1605400000	PREPARED OR PRESERVED CRUSTACEANS	9	0			
1605901000	PREPARED OR PRESERVED CLAMS, LOCOS AND ABALONES	9	0			
1605909000	OTHER PREPARED AND PRESERVED MOLLUSCS AND AQUATIC INVERTEBRATES	9	0			
1701111000	BROWN SUGAR (LOAF OR GRATED)	9	SR			
1701119000	RAW CANE SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING, EXCLUDING BROWN SUGAR (LOAF OR GRATED)	9	SR			(**)
1701120000	RAW BEET SUGAR, NOT CONTAINING ADDED FLAVOURING OR COLOURING	9	SR			(**)
1701910000	REFINED CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM, WITH ADDED FLAVOURING OR COLOURING	9	SR			
1701991000	CHEMICALLY PURE SUCROSE	9	SR			
1701999000	OTHER CANE OR BEET SUGARS, IN SOLID FORM	9	SR			(**)
1702110000	LACTOSE AND LACTOSE SYRUP CONTAINING 99 % OR MORE LACTOSE BY WEIGHT, EXPRESSED AS ANHYDROUS LACTOSE, CALCULATED ON THE BASIS OF DRY MATTER	0	SR			
1702191000	OTHER LACTOSE	0	SR			
1702192000	OTHER LACTOSE SYRUP	9	SR			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1702200000	MAPLE SUGAR AND MAPLE SYRUP	9	SR			
1702301000	GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE, CONTAINING BY WEIGHT 99 % OR MORE GLUCOSE, EXPRESSED AS ANHYDROUS GLUCOSE, CALCULATED ON THE BASIS OF DRY MATTER (DEXTROSE)	0	SR			
1702302000	GLUCOSE SYRUP NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			(**)
1702309000	OTHER GLUCOSES AND GLUCOSE SYRUP NOT CONTAINING FRUCTOSE OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE	9	SR			
1702401000	GLUCOSE CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			
1702402000	GLUCOSE SYRUP CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			
1702500000	CHEMICALLY PURE FRUCTOSE	0	SR			
1702600000	OTHER FRUCTOSES AND FRUCTOSE SYRUP, CONTAINING IN THE DRY STATE OVER 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR	9	SR			(**)
1702901000	ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY, CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			
1702902000	CARAMEL CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			(**)
1702903000	SUGARS WITH ADDED FLAVOURING OR COLOURING CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			(**)
1702904000	OTHER SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	9	SR			(**)
1702909000	OTHER SUGARS, INCLUDING INVERTED SUGAR AND OTHER SUGARS AND SUGAR SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT	0	SR			
1703100000	CANE MOLASSES	9	0			
1703900000	OTHER MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR, EXCLUDING CANE MOLASSES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1704101000	SUGAR-COATED CHEWING GUMS	17	5			
1704109000	OTHER CHEWING GUMS	17	5			
1704901000	BOILED SWEETS, PASTILLES AND SIMILAR SUGAR CONFECTIONERY	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1704909000	OTHER SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1801001100	COCOA BEANS, RAW, SEED	9	0			
1801001900	COCOA BEANS, RAW, EXCLUDING SEED	9	0			
1801002000	COCOA BEANS, WHOLE OR BROKEN, ROASTED	9	5			
1802000000	COCOA SHELLS, HUSKS AND OTHER COCOA WASTE	0	0			
1803100000	COCOA PASTE, NOT DEFATTED	9	10			
1803200000	COCOA PASTE, WHOLLY OR PARTLY DEFATTED	9	10			
1804001100	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, NOT EXCEEDING 1 %	9	10			
1804001200	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1 % BUT NOT EXCEEDING 1,65 %	9	10			
1804001300	COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1,65 %	9	10			
1804002000	COCOA FAT AND OIL	9	10			
1805000000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	9	5			
1806100000	COCOA POWDER, CONTAINING ADDED SUGAR OR SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806201000	PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806209000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1806311000	PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806319000	OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806320000	CHOCOLATE AND ITS FOOD PREPARATIONS, IN BLOCKS, SLABS OR BARS, NOT FILLED	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1806900000	OTHER CHOCOLATE AND FOOD PREPARATIONS CONTAINING COCOA	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901101000	MILK FORMULAS FOR INFANTS UP TO 12 MONTHS OLD	9	FP			
1901109100	PREPARATIONS FOR INFANT USE, PACKAGED FOR RETAIL SALE, BASED ON FLOURS, MEALS, STARCHES OR MALT EXTRACTS	9	FP			
1901109900	OTHER PREPARATIONS FOR INFANT USE PACKAGED FOR RETAIL SALE	9	FP			
1901200000	MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' PRODUCTS OF HEADING 19.05	9	0			
1901901000	MALT EXTRACT	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
1901902000	BLANCMANGE OR DULCE DE LECHE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		(**)
1901909000	OTHER PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		(**)
1902110000	UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED, CONTAINING EGGS	9	3			
1902190000	OTHER UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED	9	3			
1902200000	STUFFED PASTA, WHETHER OR NOT COOKED OR OTHERWISE PREPARED	9	3			
1902300000	OTHER PASTA	9	3			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
1902400000	COUSCOUS	9	3			
1903000000	TAPIOCA AND SUBSTITUTES THEREOF PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS	9	3			
1904100000	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS	17	5			
1904200000	PREPARED FOODS OBTAINED FROM UNROASTED CEREAL FLAKES OR FROM MIXTURES OF UNROASTED CEREAL FLAKES AND ROASTED CEREAL FLAKES OR SWELLED CEREALS	17	5			
1904300000	BULGUR WHEAT	9	0			
1904900000	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 SPECIFIED OR INCLUDED ELSEWHERE	17	5			
1905100000	CRISPBREAD (ALSO KNOWN AS KNÄCKEBROT)	9	0			
1905200000	GINGERBREAD AND THE LIKE	9	0			
1905310000	SWEET BISCUITS (WITH ADDED SWEETENER)	9	0			
1905320000	WAFFLES AND WAFERS	9	0			
1905400000	TOASTED BREAD AND SIMILAR TOASTED PRODUCTS	9	0			
1905901000	SALTED OR FLAVOURED BISCUITS	9	0			
1905909000	OTHER BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	9	0			
2001100000	CUCUMBERS AND GHERKINS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001901000	OLIVES, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5			
2001909000	OTHER VEGETABLES, WILD OR OTHERWISE, AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2002100000	TOMATOES, WHOLE OR IN PIECES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2002900000	OTHER TOMATOES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2003100000	MUSHROOMS OF THE GENUS AGARICUS, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	MM			
2003200000	TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2003900000	OTHER MUSHROOMS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID	17	5			
2004100000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	10			
2004900000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN	17	5	Excluding sweet corn. Sweet corn is included in the SC category.		
2005100000	HOMOGENISED VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005200000	POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	10			
2005400000	PEAS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005510000	BEANS (VIGNA SPP, PHASEOLUS SPP), SHELLED, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005590000	OTHER BEANS (VIGNA SPP, PHASEOLUS SPP), PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005600000	ASPARAGUS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005700000	OLIVES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2005800000	SWEET CORN (ZEA MAYS VAR SACCHARATA) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	SC			
2005910000	BAMBOO SHOOTS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005991000	GLOBE ARTICHOKE PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			
2005992000	PAPRIKA (CAPSICUM ANNUUM) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
2005999000	OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN	17	5			
2006000000	VEGETABLES, WILD OR OTHERWISE, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED USING SUGAR (DRAINED, GLACÉ OR CRYSTALLISED)	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007100000	HOMOGENISED PREPARATIONS OF FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007911000	JAMS, FRUIT JELLIES AND MARMALADES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007912000	PURÉES AND PASTES OF CITRUS FRUIT	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991100	JAMS, FRUIT JELLIES AND MARMALADES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007991200	PURÉES AND PASTES OF PINEAPPLE	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999100	OTHER JAMS, FRUIT JELLIES AND MARMALADES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2007999200	OTHER PURÉES AND PASTES	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2008111000	BUTTER MADE OF GROUND NUTS	17	5			
2008119000	OTHER GROUND-NUT PRODUCTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008191000	CASHEW NUTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008192000	PISTACHIOS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2008199000	OTHER NUTS AND OTHER SEEDS, INCLUDING MIXTURES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	5			
2008201000	PINEAPPLES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008209000	OTHER PINEAPPLES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008300000	CITRUS FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008400000	PEARS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008500000	APRICOTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008601000	CHERRIES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	10			
2008609000	OTHER CHERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008702000	PEACHES, INCLUDING NECTARINES, PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP	17	0			
2008709000	OTHER PEACHES, INCLUDING NECTARINES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008800000	STRAWBERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008910000	PALM HEARTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	0			
2008920000	MIXTURES OF FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008992000	PAPAWS (PAPAYAS) OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2008993000	MANGOES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10			
2008999000	OTHER FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT	17	10	Excluding sweet corn. Sweet corn is included in the SC category.		
2009110000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, FROZEN	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009120000	ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, NOT FROZEN, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009190000	OTHER ORANGE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009210000	GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009290000	OTHER GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009310000	JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009391000	LIME JUICE UNDER SUB-HEADING 0805.50.21, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009399000	OTHER JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009410000	PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009490000	OTHER PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2009500000	TOMATO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009610000	GRAPE JUICE (INCLUDING GRAPE MUST), UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 30	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009690000	OTHER GRAPE JUICE, INCLUDING GRAPE MUST, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009710000	APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009790000	OTHER APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801100	PAPAYA JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801200	PASSION FRUIT (PASSIFLORA EDULIS) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801300	SOURSOPS (ANNONA MURICATA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801400	MANGO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801500	CAMU CAMU (MYRCIARIA DUBIA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009801900	JUICE OF ANY OTHER SINGLE FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2009802000	VEGETABLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2009900000	MIXTURES OF JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER	17	10	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101110000	EXTRACTS, ESSENCES AND CONCENTRATES OR COFFEE	9	5			
2101120000	PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES OR COFFEE OR BASED ON COFFEE	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101200000	EXTRACTS, ESSENCES AND CONCENTRATES, OF TEA OR MATÉ AND PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES, OR BASED ON TEA OR MATÉ	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2101300000	ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	9	0			
2102101000	CULTURE YEAST	9	3			
2102109000	OTHER ACTIVE YEASTS	9	3			
2102200000	INACTIVE YEASTS; OTHER DEAD SINGLE-CELL MICRO-ORGANISMS	9	3			
2102300000	PREPARED BAKING POWDERS	9	3			
2103100000	SOY SAUCE	9	3			
2103200000	TOMATO KETCHUP AND OTHER TOMATO SAUCES	9	3			
2103301000	MUSTARD FLOUR	9	3			
2103302000	PREPARED MUSTARD	9	3			
2103901000	MAYONNAISE	9	3			
2103902000	MIXED CONDIMENTS AND MIXED SEASONINGS	9	3			
2103909000	OTHER SAUCES AND PREPARATIONS THEREFOR	9	3			
2104101000	PREPARATIONS FOR SOUPS AND BROTHS	9	3			
2104102000	SOUPS AND BROTHS	9	3			
2104200000	HOMOGENISED COMPOSITE FOOD PREPARATIONS	9	3			
2105001000	ICE CREAM NOT CONTAINING MILK OR DAIRY PRODUCTS	9	IE			
2105009000	OTHER ICE CREAM, WHETHER OR NOT CONTAINING COCOA	17	IE			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2106101100	PROTEIN CONCENTRATES OF SOYA, CONTAINING BETWEEN 65 % AND 75 % PROTEIN ON THE DRY PRODUCT	9	3			
2106101900	OTHER PROTEIN CONCENTRATES	9	3			
2106102000	TEXTURED PROTEIN SUBSTANCES	9	3			
2106901000	POWDERS FOR TABLE CREAMS, JELLIES, ICE CREAMS AND SIMILAR PREPARATIONS	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106902100	COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES, PACKAGED FOR RETAIL SALE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106902900	OTHER COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106903000	PROTEIN HYDROLYSATES	9	3	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106904000	YEAST AUTOLYSATES	0	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106905000	IMPROVERS FOR BREAD-MAKING	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106906000	MIXTURES OF ARTIFICIAL SWEETENERS WITH FOODSTUFFS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907100	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907200	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT, WITH VITAMINS, MINERALS OR OTHER SUBSTANCES	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907300	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS AND MINERALS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106907400	FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
2106907900	OTHER FOOD SUPPLEMENTS	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		(**)
2106908000	FORMULAS, OTHER THAN MILK FORMULAS, FOR INFANTS UP TO 12 MONTHS OLD	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
2106909000	OTHER FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		(**)
2201100011	NATURAL OR MEDICINAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			
2201100012	ARTIFICIAL MINERAL WATER, WHETHER OR NOT AERATED	9	3			
2201100030	AERATED WATER	9	3			
2201900010	STILL WATER	9	3			
2201900020	ICE	9	3			
2201900090	OTHER WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING AND SNOW	9	3			
2202100000	WATER, INCLUDING MINERAL AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING	9	5			
2202900000	OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES UNDER HEADING 20.09.	9	5			
2203000000	BEER MADE FROM MALT	9	3			
2204100000	SPARKLING WINE	9	5			
2204210000	OTHER WINES; GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2204291000	GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING MORE THAN 2 LITRES	0	0			
2204299000	WINES IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	5			
2204300000	OTHER GRAPE MUSTS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2205100000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES	9	3			
2205900000	VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING MORE THAN 2 LITRES	9	3			
2206000000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	0			
2207100000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR MORE	9	0			
2207200010	ALCOHOL FUEL	9	0			
2207200090	OTHER ETHYL ALCOHOL AND SPIRITS, DENATURED, OF ANY STRENGTH	9	0			
2208202100	PISCO	9	0			
2208202200	SINGANI	9	0			
2208202900	OTHER SPIRITS OF WINE	9	0			
2208203000	SPIRITS OBTAINED BY DISTILLING MARC (GRAPPA AND THE LIKE)	9	0			
2208300000	WHISKY	9	0			
2208400000	RUM AND OTHER SPIRITS OBTAINED BY DISTILLING FERMENTED SUGAR-CANE PRODUCTS	9	RM			
2208500000	GIN AND GENEVA	9	0			
2208600000	VODKA	9	0			
2208701000	LIQUEURS AND CORDIALS OF ANISE	9	0			
2208702000	CRÈMES	9	0			
2208709000	OTHER LIQUEURS AND CORDIALS	9	0			
2208901000	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF UNDER 80 % VOL	9	0			
2208902000	SPIRITS OBTAINED BY DISTILLING AGAVES (TEQUILA AND THE LIKE)	9	0			
2208904200	SPIRITS OF ANISE	9	0			
2208904900	OTHER SPIRITS	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2208909000	OTHER LIQUEURS AND OTHER SPIRITUOUS BEVERAGES	9	0			
2209000000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	9	5			
2301101000	GREAVES	0	0			
2301109000	FLOUR, MEAL AND PELLETS OF MEAT OR MEAT OFFAL, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201100	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301201900	FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT NOT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION	0	0			
2301209000	FLOUR, MEAL AND PELLETS OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION	0	0			
2302100000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF MAIZE (CORN)	0	0			
2302300000	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF WHEAT	0	0			
2302400010	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF RICE	0	0			
2302400090	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF OTHER CEREALS	0	0			
2302500000	BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF LEGUMINOUS PLANTS	0	0			
2303100000	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES	0	0			
2303200000	BEEF PULP, BAGASSE AND OTHER WASTE FROM SUGAR PRODUCTION	0	0			
2303300000	BREWING AND DISTILLING DREGS AND WASTE	0	0			
2304000000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2305000000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0	0			
2306100000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COTTON-SEED FATS OR OILS	0	0			
2306200000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF LINSEED FATS OR OILS	0	0			
2306300000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SUNFLOWER-SEED FATS OR OILS	0	0			
2306410000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS WITH A LOW ERUCIC ACID CONTENT	0	0			
2306490000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS	0	0			
2306500000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COCONUT OR COPRA FATS OR OILS	0	0			
2306600000	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM PALM NUTS OR KERNELS	0	0			
2306900000	OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05	0	0			
2307000000	WINE LEES; ARGOL	0	0			
2308001000	FLOUR OF MARIGOLD FLOWERS	0	0			
2308009000	OTHER VEGETABLE MATERIALS AND VEGETABLE WASTE, RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2309101000	DOG OR CAT FOOD PACKAGED FOR RETAIL SALE, PUT UP IN AIRTIGHT CONTAINERS	0	0			
2309109000	OTHER DOG OR CAT FOOD PACKAGED FOR RETAIL SALE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2309901000	SWEETENED FORAGE	0	0			
2309902000	PREMIXES	0	0			
2309903000	MILK SUBSTITUTES FOR FEEDING CALVES	0	0			
2309909000	OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	0	0			(**)
2401101000	DARK TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401102000	LIGHT TOBACCO, NOT STEMMED/STRIPPED	9	10			
2401201000	DARK TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401202000	LIGHT TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED	9	10			
2401300000	TOBACCO REFUSE	9	10			
2402100000	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO	9	10			
2402201000	CIGARETTES CONTAINING DARK TOBACCO	9	10			
2402202000	CIGARETTES CONTAINING LIGHT TOBACCO	9	10			
2402900000	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO SUBSTITUTES	9	10			
2403100000	SMOKING TOBACCO, WHETHER OR NOT CONTAINING TOBACCO SUBSTITUTES IN ANY PROPORTION	9	10			
2403910000	"HOMOGENISED" OR "RECONSTITUTED" TOBACCO	9	10			
2403990000	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; TOBACCO EXTRACTS AND ESSENCES	9	10			
2501001000	TABLE SALT	9	5			
2501002000	SODIUM CHLORIDE, OF A PURITY OF 99,5 % OR MORE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
2501009100	DENATURED SALT	9	0			
2501009200	SALT FOR ANIMAL FEEDS	9	0			
2501009910	SEA WATER	0	0			
2501009990	OTHER SALTS AND SODIUM CHLORIDE	9	5			
2502000000	UNROASTED IRON PYRITES	9	0			
2503000000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	0	0			
2504100000	NATURAL GRAPHITE IN POWDER OR IN FLAKES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2504900000	OTHER NATURAL GRAPHITE	9	0			
2505100000	SILICA SANDS AND QUARTZ SANDS	9	0			
2505900000	OTHER NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED	9	0			
2506100000	QUARTZ (OTHER THAN NATURAL SANDS)	9	0			
2506200000	QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2507001000	KAOLIN, WHETHER OR NOT CALCINED	0	0			
2507009000	OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	0	0			
2508100000	BENTONITE	9	0			
2508300000	FIRECLAYS	9	0			
2508400000	OTHER CLAYS	0	0			
2508500000	ANDALUSITE, KYANITE AND SILLIMANITE	0	0			
2508600000	MULLITE	0	0			
2508700000	CHAMOTTE OR DINAS EARTHS	0	0			
2509000000	CHALK	9	0			
2510100000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, UNGROUND	0	0			
2510200000	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, GROUND	0	0			
2511100000	NATURAL BARIUM SULPHATE (BARYTES)	9	0			
2511200000	NATURAL BARIUM CARBONATE (WITHERITE)	0	0			
2512000000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS, WHETHER OR NOT CALCINED	0	0			
2513100010	PUMICE STONE, CRUDE OR IN IRREGULAR PIECES, INCLUDING CRUSHED PUMICE ("BIMSKIES")	9	0			
2513100090	OTHER PUMICE STONE	0	0			
2513200000	EMERY, NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2514000000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	9	0			
2515110000	MARBLE AND TRAVERTINE, CRUDE OR ROUGHLY TRIMMED	0	0			
2515120000	MARBLE AND TRAVERTINE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			
2515200000	ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE; ALABASTER	0	0			
2516110000	GRANITE, CRUDE OR ROUGHLY TRIMMED	0	0			
2516120000	GRANITE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS	0	0			
2516200000	SANDSTONE	0	0			
2516900000	OTHER MONUMENTAL OR BUILDING STONE	0	0			
2517100000	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED	0	0			
2517200000	MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN SUBHEADING 251710	0	0			
2517300000	TARRED MACADAM	0	0			
2517410000	GRANULES, CHIPPINGS AND POWDER OF MARBLE, WHETHER OR NOT HEAT-TREATED	0	0			
2517490000	OTHER GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED	0	0			
2518100000	DOLOMITE, NOT CALCINED OR SINTERED	9	0			
2518200000	DOLOMITE, CALCINED OR SINTERED	9	0			
2518300000	DOLOMITE RAMMING MIX	0	0			
2519100000	NATURAL MAGNESIUM CARBONATE (MAGNESITE)	0	0			
2519901000	FUSED MAGNESIA	0	0			
2519902000	MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2519903000	DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING	0	0			
2520100000	GYPSUM; ANHYDRITE	0	0			
2520200000	PLASTER	0	0			
2521000000	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	9	0			
2522100000	QUICKLIME	0	0			
2522200000	SLAKED LIME	0	0			
2522300000	HYDRAULIC LIME	0	0			
2523100000	CEMENT CLINKERS	0	0			
2523210000	WHITE PORTLAND CEMENT, WHETHER OR NOT ARTIFICIALLY COLOURED	0	0			
2523290000	OTHER PORTLAND CEMENT	0	0			
2523300000	ALUMINOUS CEMENTS	0	0			
2523900000	OTHER HYDRAULIC CEMENTS	0	0			
2524101000	CROCIDOLITE FIBRES	0	0			
2524109000	OTHER CROCIDOLITE	0	0			
2524900000	OTHER ASBESTOS	0	0			
2525100000	CRUDE MICA AND MICA RIFTED INTO SHEETS OR SPLITTINGS	9	0			
2525200000	MICA POWDER	9	0			
2525300000	MICA WASTE	9	0			
2526100000	NOT CRUSHED, NOT POWDERED	9	0			
2526200000	CRUSHED OR POWDERED	0	0			
2528100000	NATURAL SODIUM BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED)	9	5			
2528900000	NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % H ₃ BO ₃ , CALCULATED ON THE DRY WEIGHT	9	5			
2529100000	FELDSPAR	9	0			
2529210000	FLUORSPAR CONTAINING NO MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	0	0			
2529220000	FLUORSPAR CONTAINING MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2529300000	LEUCITE; NEPHELINE AND NEPHELINE SYENITE	0	0			
2530100000	VERMICULITE, PERLITE AND CHLORITES, UNEXPANDED	0	0			
2530200000	KIESERITE, EPSOMITE (NATURAL MAGNESIUM SULPHATES)	0	0			
2530900010	NATURAL CRYOLITE; NATURAL CHIOLITE	0	0			
2530900020	NATURAL MICACEOUS IRON OXIDES	0	0			
2530900090	OTHER MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2601110000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, NON-AGGLOMERATED	9	0			
2601120000	IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, AGGLOMERATED	9	0			
2601200000	ROASTED IRON PYRITES	9	0			
2602000000	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	0	0			
2603000000	COPPER ORES AND CONCENTRATES	9	0			
2604000000	NICKEL ORES AND CONCENTRATES	9	0			
2605000000	COBALT ORES AND CONCENTRATES	9	0			
2606000000	ALUMINIUM ORES AND CONCENTRATES	0	0			
2607000000	LEAD ORES AND CONCENTRATES	9	0			
2608000000	ZINC ORES AND CONCENTRATES	9	0			
2609000000	TIN ORES AND CONCENTRATES	9	0			
2610000000	CHROMIUM ORES AND CONCENTRATES	0	0			
2611000000	TUNGSTEN ORES AND CONCENTRATES	9	0			
2612100000	URANIUM ORES AND CONCENTRATES	9	0			
2612200000	THORIUM ORES AND CONCENTRATES	9	0			
2613100000	ROASTED MOLYBDENUM ORES AND CONCENTRATES	9	0			
2613900000	OTHER MOLYBDENUM ORES AND CONCENTRATES	9	0			
2614000000	TITANIUM ORES AND CONCENTRATES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2615100000	ZIRCONIUM ORES AND CONCENTRATES	0	0			
2615900000	NIOBIUM, TANTALUM AND VANADIUM ORES AND CONCENTRATES	9	0			
2616100000	SILVER ORES AND CONCENTRATES	9	0			
2616901000	GOLD ORES AND CONCENTRATES	9	0			
2616909000	OTHER PRECIOUS METAL ORES AND CONCENTRATES	0	0			
2617100000	ANTIMONY ORES AND CONCENTRATES	9	0			
2617900000	OTHER ORES AND CONCENTRATES	9	0			
2618000000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2619000000	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON AND STEEL	9	0			
2620110000	HARD ZINC SPELTER	0	0			
2620190000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ZINC	0	0			
2620210000	LEADED GASOLINE SLUDGES AND LEADED ANTI-KNOCK COMPOUND SLUDGES	9	0			
2620290000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY LEAD	9	0			
2620300000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY COPPER	0	0			
2620400000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ALUMINIUM	9	0			
2620600000	ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING ARSENIC, MERCURY, THALLIUM OR THEIR MIXTURES, OF A KIND USED FOR THE EXTRACTION OF ARSENIC OR THOSE METALS OR FOR THE MANUFACTURE OF THEIR CHEMICAL COMPOUNDS	9	0			
2620910000	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING ANTIMONY, BERYLLIUM, CADMIUM, CHROMIUM OR THEIR MIXTURES	9	0			
2620990000	OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING METALS	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2621100000	ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE	9	0			
2621900000	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)	9	0			
2701110000	ANTHRACITE, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701120000	BITUMINOUS COAL	0	0			
2701190000	OTHER COAL, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2701200000	BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	0	0			
2702100000	LIGNITES, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED	0	0			
2702200000	AGGLOMERATED LIGNITES	0	0			
2703000000	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0	0			
2704001000	COKES AND SEMI-COKES OF COAL	0	0			
2704002000	COKES AND SEMI-COKES OF LIGNITE OR PEAT	0	0			
2704003000	RETORT CARBON	0	0			
2705000000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	0	0			
2706000000	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0	0			
2707100000	BENZOL (BENZENE)	0	0			
2707200000	TOLUOL (TOLUENE)	0	0			
2707300000	XYLOL (XYLENES)	0	0			
2707400000	NAPHTHALENE	0	0			
2707501000	SOLVENT NAPHTHALENE	0	0			
2707509000	OTHER AROMATIC HYDROCARBON MIXTURES OF WHICH 65 % OR MORE BY VOLUME (INCLUDING LOSSES) DISTILS AT 250 °C BY THE ASTM D 86 METHOD	0	0			
2707910000	CREOSOTE OILS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2707991000	ANTHRACENE	0	0			
2707999000	OTHER OILS AND PRODUCTS OF THE DISTILLATION OF HIGH-TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS	0	0			
2708100000	PITCH	9	5			
2708200000	PITCH COKE	0	0			
2709000000	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	0	0			
2710111100	AVIATION SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			
2710111310	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF LESS THAN 84	0	0			
2710111321	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111329	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90	0	0			
2710111331	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111339	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95	0	0			
2710111341	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111349	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97	0	0			
2710111351	MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME	0	0			
2710111359	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2710111900	OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD	0	0			
2710112000	PETROLEUM SPIRITS CONTAINING TETRAETHYL LEAD	0	0			
2710119100	WHITE SPIRIT	0	0			
2710119200	SPIRIT-TYPE JET FUELS	0	0			
2710119300	TETRAPROPYLENE	0	0			
2710119400	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710119500	OTHER LIGHT OIL AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710119900	OTHER LIGHT OILS AND PREPARATIONS	0	0			
2710191200	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-PARAFFINS	0	0			
2710191300	OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-OLEFINS	0	0			
2710191400	KEROSENE	0	0			
2710191510	KEROSENE-TYPE JET FUELS FOR AVIATION COMPANIES	0	0			
2710191590	OTHER KEROSENE-TYPE JET FUELS	0	0			
2710191900	OTHER MEDIUM OILS AND PREPARATIONS	0	0			
2710192111	2 DIESEL CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192119	OTHER 2 DIESEL	0	0			
2710192121	DIESEL B2 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192129	OTHER DIESEL B2	0	0			
2710192131	DIESEL B5 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192139	OTHER DIESEL B5	0	0			
2710192141	DIESEL B20 CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			
2710192149	OTHER DIESEL B20	0	0			
2710192191	OTHER GAS OILS, EXCLUDING 2 DIESEL, CONTAINING NO MORE THAN 50 PPM SULPHUR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2710192199	OTHER GASOILS, EXCLUDING 2 DIESEL	0	0			
2710192210	NO. 6 RESIDUAL FUEL OIL	0	0			
2710192290	OTHER FUEL OIL, EXCLUDING NO. 6 RESIDUAL FUEL OIL	0	0			
2710192900	OTHER HEAVY OILS, EXCLUDING GAS OILS AND FUEL OILS	0	0			
2710193100	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-PARAFFINS	0	0			
2710193200	OTHER PREPARATIONS OF HEAVY OILS, MIXED N-OLEFINS	0	0			
2710193300	ELECTRICAL INSULATION OILS	0	0			
2710193400	LUBRICATING GREASES	0	0			
2710193500	BASE OILS FOR LUBRICANTS	0	0			
2710193600	LIQUIDS FOR HYDRAULIC TRANSMISSION SYSTEMS	0	0			
2710193700	WHITE OILS (FROM PETROLEUM JELLY OR PARAFFIN WAX)	0	0			
2710193800	OTHER LUBRICATING OILS	0	0			
2710193900	OTHER PREPARATIONS BASED ON HEAVY OILS	0	0			
2710910000	WASTE OILS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
2710990000	OTHER WASTE OILS	0	0			
2711110000	LIQUEFIED NATURAL GAS	0	0			
2711120000	LIQUEFIED PROPANE	0	0			
2711130000	LIQUEFIED BUTANES	0	0			
2711140000	LIQUEFIED ETHYLENE, PROPYLENE, BUTYLENE AND BUTADIENE	0	0			
2711190000	OTHER LIQUEFIED PETROLEUM GASES AND GASEOUS HYDROCARBONS	0	0			
2711210000	NATURAL GAS, IN GASEOUS STATE	0	0			
2711290000	OTHER PETROLEUM GASES AND GASEOUS HYDROCARBONS, IN GASEOUS STATE	0	0			
2712101000	CRUDE PETROLEUM JELLY	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2712109000	OTHER PETROLEUM JELLIES	0	0			
2712200000	PARAFFIN WAX CONTAINING LESS THAN 0,75 % OIL BY WEIGHT	0	0			
2712901000	MICRO-CRYSTALLINE PETROLEUM WAX	0	0			
2712902000	OZOKERITE AND CERESINE	0	0			
2712903000	PARAFFIN WAX CONTAINING 0,75 % OR MORE OIL BY WEIGHT	0	0			
2712909000	SLACK WAX, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	0	0			
2713110000	PETROLEUM COKE, NOT CALCINED	9	0			
2713120000	PETROLEUM COKE, CALCINED	0	0			
2713200000	PETROLEUM BITUMEN	9	5			
2713900000	OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	9	10			
2714100000	BITUMINOUS OIL SHALES AND TAR SANDS	0	0			
2714900000	NATURAL BITUMENS AND ASPHALTS; ASPHALTITES AND ASPHALTIC ROCKS	0	0			
2715001000	BITUMINOUS MASTICS	9	5			
2715009000	OTHER BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, NATURAL BITUMEN, PETROLEUM BITUMEN, MINERAL TAR OR MINERAL TAR PITCH, EXCLUDING BITUMINOUS MASTICS	9	5			
2716000000	ELECTRICAL ENERGY	0	0			
2801100000	CHLORINE	9	5			
2801200000	IODINE	0	0			
2801300000	FLUORINE; BROMINE	0	0			
2802000000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	9	0			
2803001000	ACETYLENE BLACK	0	0			
2803009000	OTHER CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)	0	0			
2804100000	HYDROGEN	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2804210000	ARGON	9	0			
2804290000	OTHER RARE GASES	9	0			
2804300000	NITROGEN	9	0			
2804400000	OXYGEN	9	0			
2804501000	BORON	9	0			
2804502000	TELLURIUM	9	5			
2804610000	CONTAINING NO LESS THAN 99,99 % SILICON BY WEIGHT	0	0			
2804690000	OTHER SILICONS	0	0			
2804701000	RED OR AMORPHOUS PHOSPHORUS	0	0			
2804709000	OTHER PHOSPHORUS	0	0			
2804800000	ARSENIC	0	0			
2804901000	SELENIUM, POWDERED	9	5			
2804909000	OTHER SELENIUM	9	5			
2805110000	SODIUM	0	0			
2805120000	CALCIUM	0	0			
2805190000	OTHER ALKALI OR ALKALINE-EARTH METALS	0	0			
2805300000	RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED;	0	0			
2805400000	MERCURY	9	0			
2806100000	HYDROGEN CHLORIDE (HYDROCHLORIC ACID)	9	10			
2806200000	CHLOROSULPHURIC ACID	0	0			
2807001000	SULPHURIC ACID	9	5			
2807002000	OLEUM (FUMING SULPHURIC ACID)	9	5			
2808001000	NITRIC ACID	0	0			
2808002000	SULPHONITRIC ACIDS	0	0			
2809100000	DIPHOSPHORUS PENTOXIDE	0	0			
2809201000	PHOSPHORIC ACID	0	0			
2809202000	POLYPHOSPHORIC ACIDS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2810001000	ORTHOBORIC ACID	9	5			
2810009000	OTHER OXIDES OF BORON; BORIC ACIDS	9	0			
2811110000	HYDROGEN FLUORIDE (HYDROFLUORIC ACID)	0	0			
2811191000	AMINOSULPHONIC ACID (SULPHAMIC ACID)	0	0			
2811193000	OTHER INORGANIC ACIDS DERIVATIVE OF PHOSPHORUS	0	0			
2811194000	HYDROGEN CYANIDE	9	0			
2811199020	OTHER INORGANIC ACIDS DERIVATIVE OF SULPHUR, SELENIUM OR TELLURIUM COMPOUNDS	0	0			
2811199090	OTHER INORGANIC ACIDS	9	0			
2811210000	CARBON DIOXIDE	9	5			
2811221000	SILICA GEL	0	0			
2811229000	OTHER SILICON DIOXIDES	0	0			
2811292000	NITROUS OXIDE (LAUGHING GAS, DINITROGEN MONOXIDE)	9	5			
2811294000	DIARSENIC TRIOXIDE (ARSENIC SESQUIOXIDE, ARSENEOUS ANHYDRIDE, WHITE ARSENIC)	9	0			
2811299000	OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS	0	0			
2812101000	ARSENIC TRICHLORIDE	9	0			
2812102000	CARBONYL DICHLORIDE (PHOSGENE)	9	0			
2812103100	PHOSPHORYL CHLORIDE	9	0			
2812103200	PHOSPHORUS TRICHLORIDE	9	0			
2812103300	PHOSPHORUS PENTACHLORIDE	9	0			
2812103900	OTHER CHLORIDES AND CHLORIDE OXIDES OF PHOSPHORUS	9	0			
2812104100	SULPHUR MONOCHLORIDE	9	0			
2812104200	SULPHUR DICHLORIDE	9	0			
2812104900	OTHER CHLORIDES AND CHLORIDE OXIDES OF SULPHUR	9	0			
2812105000	THIONYL CHLORIDE	9	0			
2812109000	OTHER CHLORIDES AND CHLORIDE OXIDES OF NON-METALS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2812900000	OTHER HALIDES AND HALIDE OXIDES OF NON-METALS	0	0			
2813100000	CARBON DISULPHIDE	0	0			
2813902000	PHOSPHORUS SULPHIDES	0	0			
2813909000	OTHER SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE	0	0			
2814100000	ANHYDROUS AMMONIA	0	0			
2814200000	AMMONIA IN AQUEOUS SOLUTION	9	0			
2815110000	SODIUM HYDROXIDE (CAUSTIC SODA), SOLID	9	5			
2815120000	SODIUM HYDROXIDE (CAUSTIC SODA) IN AQUEOUS SOLUTION (SODA LYE OR LIQUID SODA)	9	5			
2815200000	POTASSIUM HYDROXIDE (CAUSTIC POTASH)	0	0			
2815300000	PEROXIDES OF SODIUM OR POTASSIUM	0	0			
2816100000	HYDROXIDE AND PEROXIDE OF MAGNESIUM	0	0			
2816400000	OXIDES, HYDROXIDES AND PEROXIDES OF STRONTIUM OR OF BARIUM	0	0			
2817001000	ZINC OXIDE (ZINC WHITE OR FLOWER OF ZINC)	0	0			
2817002000	ZINC PEROXIDE	0	0			
2818100000	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2818200000	ALUMINIUM OXIDE, OTHER THAN ARTIFICIAL CORUNDUM	0	0			
2818300000	ALUMINIUM HYDROXIDE	0	0			
2819100000	CHROMIUM TRIOXIDE	0	0			
2819901000	DICHROMIUM TRIOXIDE (CHROMIUM SESQUIOXIDE OR "CHROME GREEN")	9	5			
2819909000	OTHER CHROMIUM OXIDES AND HYDROXIDES	0	0			
2820100000	MANGANESE DIOXIDE	0	0			
2820900000	OTHER MANGANESE OXIDES	0	0			
2821101000	IRON OXIDES	0	0			
2821102000	IRON HYDROXIDES	0	0			
2821200000	EARTH COLOURS WITH IRON CONTAINING COMBINED	0	0			
2822000000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2823001000	TITANIUM DIOXIDE (TITANIUM(IV)OXIDE OR TITANIA)	0	0			
2823009000	OTHER TITANIUM OXIDES	0	0			
2824100000	LEAD MONOXIDE (LITHARGE, MASSICOT)	9	0			
2824900000	OTHER LEAD OXIDES, RED LEAD AND ORANGE LEAD	9	5			
2825100000	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS	0	0			
2825200000	LITHIUM OXIDE AND HYDROXIDE	0	0			
2825300000	VANADIUM OXIDES AND HYDROXIDES	0	0			
2825400000	NICKEL OXIDES AND HYDROXIDES	0	0			
2825500000	COPPER OXIDES AND HYDROXIDES	9	10			
2825600000	GERMANIUM OXIDES AND ZIRCONIUM DIOXIDE	0	0			
2825700000	MOLYBDENUM OXIDES AND HYDROXIDES	0	0			
2825800000	ANTIMONY OXIDES	0	0			
2825901000	TIN OXIDES AND HYDROXIDES	0	0			
2825904000	CALCIUM OXIDE AND HYDROXIDE	9	5			
2825909010	BISMUTH OXIDES AND HYDROXIDES	0	0			
2825909090	OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES	9	0			
2826120000	ALUMINIUM FLUORIDE	0	0			
2826191000	SODIUM FLUORIDE	0	0			
2826199000	OTHER FLUORIDES	0	0			
2826300000	SODIUM HEXAFLUOROALUMINATE (SYNTHETIC CRYOLITE)	0	0			
2826900000	FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS	0	0			
2827100000	AMMONIUM CHLORIDE	9	5			
2827200000	CALCIUM CHLORIDE	9	5			
2827310000	MAGNESIUM CHLORIDE	0	0			
2827320000	ALUMINIUM CHLORIDE	0	0			
2827350000	NICKEL CHLORIDE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2827391000	COPPER CHLORIDE	0	0			
2827393000	TIN CHLORIDE	9	0			
2827394000	IRON CHLORIDE	9	5			
2827395000	ZINC CHLORIDE	9	10			
2827399010	COBALT CHLORIDE	9	0			
2827399090	OTHER CHLORIDES	0	0			
2827410000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF COPPER	9	5			
2827491000	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF ALUMINIUM	0	0			
2827499000	OTHER CHLORIDE OXIDES AND CHLORIDE HYDROXIDES	0	0			
2827510000	BROMIDES OF SODIUM OR OF POTASSIUM	0	0			
2827590000	OTHER BROMIDES AND BROMIDE OXIDES	0	0			
2827601000	IODIDES AND IODIDE OXIDES OF SODIUM OR POTASSIUM	0	0			
2827609000	OTHER IODIDES AND IODIDE OXIDES	0	0			
2828100000	COMMERCIAL CALCIUM HYPOCHLORITE AND OTHER CALCIUM HYPOCHLORITES	9	5			
2828901100	SODIUM HYPOCHLORITE	9	5			
2828901900	OTHER HYPOCHLORITES	0	0			
2828902000	CHLORITES	0	0			
2828903000	HYPOBROMITES	0	0			
2829110000	SODIUM CHLORATES	0	0			
2829191000	POTASSIUM CHLORATES	0	0			
2829199000	OTHER CHLORATES	0	0			
2829901000	PERCHLORATES	0	0			
2829902000	POTASSIUM IODATE	0	0			
2829909000	BROMATES AND PERBROMATES; IODATES AND PERIODATES	0	0			
2830101000	SODIUM SULPHIDES	9	5			
2830102000	SODIUM HYDROGEN SULPHIDE (SODIUM SULPHHYDRATE)	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2830901000	POTASSIUM SULPHIDE	0	0			
2830909000	OTHER SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2831100000	DITHIONITES AND SULPHOXYLATES OF SODIUM	0	0			
2831900000	OTHER DITHIONITES AND SULPHOXYLATES	0	0			
2832100000	SODIUM SULPHITES	0	0			
2832201000	AMMONIUM SULPHITES	9	0			
2832209000	OTHER SULPHITES	0	0			
2832301000	SODIUM THIOSULPHATES	9	0			
2832309000	OTHER THIOSULPHATES	0	0			
2833110000	DISODIUM SULPHATE	0	0			
2833190000	OTHER SODIUM SULPHATES	9	0			
2833210000	MAGNESIUM SULPHATES	0	0			
2833220000	ALUMINIUM SULPHATES	9	5			
2833240000	NICKEL SULPHATES	9	0			
2833250000	COPPER SULPHATES	0	0			
2833270000	BARIUM SULPHATES	0	0			
2833291000	IRON SULPHATES	9	10			
2833293000	LEAD SULPHATES	9	0			
2833295000	CHROMIUM SULPHATES	9	10			
2833296000	ZINC SULPHATES	0	0			
2833299000	OTHER SULPHATES	9	5			
2833301000	ALUMINIUM ALUMS	0	0			
2833309000	OTHER ALUMS	0	0			
2833401000	SODIUM PEROXOSULPHATES (PERSULPHATES)	0	0			
2833409000	OTHER PEROXOSULPHATES (PERSULPHATES)	0	0			
2834100000	NITRITES	0	0			
2834210000	POTASSIUM NITRATES	0	0			
2834291000	MAGNESIUM NITRATES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2834299000	OTHER NITRATES	0	0			
2835100000	PHOSPHINATES (HYPOPHOSPHITES) AND PHOSPHONATES (PHOSPHITES)	0	0			
2835220000	MONOSODIUM AND DISODIUM PHOSPHATES	0	0			
2835240000	POTASSIUM PHOSPHATES	0	0			
2835250000	CALCIUM HYDROGENORTHOPHOSPHATE ("DICALCIUM PHOSPHATE")	0	0			
2835260000	OTHER CALCIUM PHOSPHATES	0	0			
2835291000	IRON PHOSPHATES	0	0			
2835292000	TRIAMMONIUM PHOSPHATES	0	0			
2835299010	TRISODIUM PHOSPHATES	0	0			
2835299090	OTHER PHOSPHATES	9	0			
2835310000	SODIUM TRIPHOSPHATE (SODIUM TRIPOLYPHOSPHATE)	0	0			
2835391000	SODIUM PYROPHOSPHATES	0	0			
2835399000	OTHER POLYPHOSPHATES	0	0			
2836200000	DISODIUM CARBONATE	0	0			
2836300000	SODIUM HYDROGENCARBONATE (SODIUM BICARBONATE)	9	5			
2836400000	POTASSIUM CARBONATE	0	0			
2836500000	CALCIUM CARBONATE	9	5			
2836600000	BARIUM CARBONATE	0	0			
2836910000	LITHIUM CARBONATE	0	0			
2836920000	STRONTIUM CARBONATE	0	0			
2836991000	PRECIPITATED MAGNESIUM CARBONATE	0	0			
2836992000	AMMONIUM CARBONATE	0	0			
2836993000	COBALT CARBONATE	0	0			
2836994000	NICKEL CARBONATE	0	0			
2836995000	SODIUM SESQUICARBONATE	0	0			
2836999000	OTHER CARBONATES; PEROXYCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2837111000	SODIUM CYANIDE	0	0			
2837112000	SODIUM CYANIDE OXIDE	0	0			
2837190000	OTHER CYANIDES AND CYANIDE OXIDES	0	0			
2837200000	COMPLEX CYANIDES	0	0			
2839110000	SODIUM METASILICATES	9	10			
2839190000	OTHER SODIUM SILICATES	9	5			
2839901000	ALUMINIUM SILICATES	0	0			
2839902000	PRECIPITATED CALCIUM SILICATES	0	0			
2839903000	MAGNESIUM SILICATES	9	10			
2839904000	POTASSIUM SILICATES	9	5			
2839909000	OTHER SILICATES; COMMERCIAL ALKALI METAL SILICATES	0	0			
2840110000	DISODIUM TETRABORATE (REFINED BORAX), ANHYDROUS	0	0			
2840190000	DISODIUM TETRABORATE (REFINED BORAX), HYDRATED	9	5			
2840200000	OTHER BORATES	9	5			
2840300000	PEROXOBORATES (PERBORATES)	0	0			
2841300000	SODIUM DICHROMATE	0	0			
2841501000	CHROMATES OF ZINC OR OF LEAD	9	5			
2841502000	POTASSIUM CHROMATE	0	0			
2841503000	SODIUM CHROMATE	0	0			
2841504000	POTASSIUM DICHROMATE	0	0			
2841505000	THALLIUM DICHROMATE	0	0			
2841509000	OTHER CHROMATES AND DICHROMATES; PEROXYCHROMATES	0	0			
2841610000	POTASSIUM PERMANGANATE	9	0			
2841690000	OTHER MANGANITES, MANGANATES AND PERMANGANATES	0	0			
2841700000	MOLYBDATES	9	5			
2841800000	TUNGSTATES (WOLFRAMATES)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2841901000	ALUMINATES	0	0			
2841909000	OTHER SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS	0	0			
2842100000	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2842901000	ARSENATES AND ARSENITES	9	5			
2842902100	DOUBLE OR COMPLEX CHLORIDES OF AMMONIUM AND ZINC	9	0			
2842902900	OTHER DOUBLE OR COMPLEX CHLORIDES	0	0			
2842903000	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHSALTS)	0	0			
2842909000	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, OTHER THAN AZIDES	0	0			
2843100000	COLLOIDAL PRECIOUS METAL	0	0			
2843210000	SILVER NITRATE	9	5			
2843290000	OTHER SILVER COMPOUNDS	0	0			
2843300000	GOLD COMPOUNDS	9	0			
2843900000	OTHER COMPOUNDS; AMALGAMS OF PRECIOUS METAL	9	0			
2844100000	NATURAL URANIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING NATURAL URANIUM OR NATURAL URANIUM COMPOUNDS	0	0			
2844200000	URANIUM ENRICHED IN U 235 AND ITS COMPOUNDS; PLUTONIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM ENRICHED IN U235 OR THEIR COMPOUNDS	0	0			
2844300000	URANIUM DEPLETED IN U 235 AND ITS COMPOUNDS; THORIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM DEPLETED IN U235 OR THEIR COMPOUNDS	0	0			
2844401000	RADIOACTIVE RESIDUES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2844409000	RADIOACTIVE ELEMENTS AND ISOTOPES AND COMPOUNDS OTHER THAN THOSE OF SUBHEADING 2844.10, 2844.20 OR 2844.30; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING SUCH ELEMENTS, ISOTOPES OR COMPOUNDS	0	0			
2844500000	SPENT (IRRADIATED) FUEL ELEMENTS (CARTRIDGES) OF NUCLEAR REACTORS	0	0			
2845100000	HEAVY WATER (DEUTERIUM OXIDE)	0	0			
2845900000	OTHER ISOTOPES EXCLUDING THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2846100000	CERIUM COMPOUNDS	0	0			
2846900000	OTHER ORGANIC OR INORGANIC COMPOUNDS OF RARE EARTH METALS, YTTRIUM OR SCANDIUM OR MIXTURES OF SUCH METALS	0	0			
2847000000	HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	0	0			
2848000000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0	0			
2849100000	CALCIUM CARBIDES	9	5			
2849200000	SILICON CARBIDES	0	0			
2849901000	TUNGSTEN (WOLFRAM) CARBIDES	0	0			
2849909000	OTHER CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED	0	0			
2850001000	LEAD NITRIDE	0	0			
2850002000	AZIDES	0	0			
2850009000	HYDRIDES, NITRIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49, EXCEPT LEAD AZIDE OF MERCURY	0	0			
2852001000	MERCURY SULPHATES OF MERCURY	0	0			
2852002100	MERBROMIN (INN) (MERCUROCHROME) OF MERCURY	0	0			
2852002910	SALTS AND ESTERS OF LACTIC ACID OF MERCURY	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2852002990	OTHER ORGANO-MERCURY COMPOUNDS OF MERCURY	0	0			
2852009011	MERCUROUS CHLORIDE OF MERCURY	0	0			
2852009012	MERCURIC CHLORIDE OF MERCURY	0	0			
2852009021	CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF MERCURY	0	0			
2852009022	IODIDES AND IODIDE OXIDES OF MERCURY	0	0			
2852009023	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009024	NITRATES OF MERCURY	0	0			
2852009025	POLYPHOSPHATES OF MERCURY	0	0			
2852009026	CYANIDES AND CYANIDE OXIDES OF MERCURY	0	0			
2852009027	COMPLEX CYANIDES OF MERCURY	0	0			
2852009031	FULMINATES, CYANATES AND THIOCYANATES OF MERCURY	0	0			
2852009032	CHROMATES AND DICHROMATES; PEROXYCHROMATES OF MERCURY	0	0			
2852009033	DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY	0	0			
2852009034	ARSENATES AND ARSENITES OF MERCURY	9	0			
2852009035	DOUBLE OR COMPLEX CHLORIDES OF MERCURY	0	0			
2852009036	DOUBLE OR COMPLEX PHOSPHATES (PHOSPHOSALTS) OF MERCURY	0	0			
2852009037	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS OF MERCURY	0	0			
2852009041	INORGANIC BASES; OXIDES, HYDROXIDES AND PEROXIDES OF MERCURY	9	0			
2852009042	ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS OF MERCURY	9	0			
2852009043	PHOSPHIDES OF MERCURY	0	0			
2852009044	CARBIDES OF MERCURY	0	0			
2852009045	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES OF MERCURY	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2852009050	OTHER INORGANIC COMPOUNDS, OF MERCURY EXCEPT AMALGAMS	9	0			
2852009061	OTHER INORGANIC COMPOUNDS, TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			
2852009062	OTHER INORGANIC COMPOUNDS, INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
2852009063	OTHER INORGANIC COMPOUNDS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			
2852009064	OTHER ORGANIC COMPOUNDS, PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT SPECIFIED OR INCLUDED ELSEWHERE	0	0			
2852009065	OTHER INORGANIC COMPOUNDS, CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PACKAGED FOR RETAIL SALE IN A FORM READY FOR USE	9	0			
2852009066	OTHER INORGANIC COMPOUNDS, DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING	0	0			
2852009067	OTHER INORGANIC COMPOUNDS, CERTIFIED REFERENCE MATERIALS	0	0			
2853001000	CYANOGEN CHLORIDE	9	5			
2853003000	DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY; LIQUID AIR AND PURIFIED AIR	9	5			
2853009000	OTHER INORGANIC COMPOUNDS; COMPRESSED AIR; AMALGAMS	9	5			
2901100000	ACYCLIC HYDROCARBONS, SATURATED	0	0			
2901210000	ETHYLENE, UNSATURATED	9	0			
2901220000	PROPENE (PROPYLENE), UNSATURATED	9	0			
2901230000	BUTENE (BUTYLENE) AND ISOMERS THEREOF, UNSATURATED	0	0			
2901240000	BUTA-1,3-DIENE AND ISOPRENE, UNSATURATED	0	0			
2901290000	OTHER ACYCLIC HYDROCARBONS, UNSATURATED	0	0			
2902110000	CYCLOHEXANE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2902190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2902200000	BENZENE	9	5			
2902300000	TOLUENE	0	0			
2902410000	O-XYLENE	9	0			
2902420000	M-XYLENE	0	0			
2902430000	P-XYLENE	0	0			
2902440000	MIXED XYLENE ISOMERS	0	0			
2902500000	STYRENE	0	0			
2902600000	ETHYLBENZENE	0	0			
2902700000	CUMENE	9	0			
2902901000	NAPHTHALENE	0	0			
2902909000	OTHER ACYCLIC HYDROCARBONS	0	0			
2903111000	CHLOROMETHANE (METHYL CHLORIDE)	0	0			
2903112000	CHLOROETHANE (ETHYL CHLORIDE)	0	0			
2903120000	DICHLOROMETHANE (METHYLENE CHLORIDE)	0	0			
2903130000	CHLOROFORM (TRICHLOROMETHANE)	0	0			
2903140000	CARBON TETRACHLORIDE	9	0			
2903150000	1,2-DICHLOROETHANE (ETHYLENE DICHLORIDE)	9	0			
2903191000	1,1,1-TRICHLORETHANE (METHYL CHLOROFORM)	9	0			
2903199000	OTHER SATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903210000	VINYL CHLORIDE (CHLOROETHYLENE)	9	0			
2903220000	TRICHLOROETHYLENE	0	0			
2903230000	TETRACHLOROETHYLENE (PERCHLOROETHYLENE)	0	0			
2903291000	VINYLDENE CHLORIDE MONOMER	0	0			
2903299000	OTHER UNSATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903310000	ETHYLENE DIBROMIDE (ISO) (1,2-DIBROMOETHANE)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2903391000	BROMOMETHANE (METHYL BROMIDE)	0	0			
2903392100	DIFLUOROMETHANE	0	0			
2903392200	TRIFLUOROMETHANE	0	0			
2903392300	DIFLUOROETHANE	0	0			
2903392400	TRIFLUOROETHANE	0	0			
2903392500	TETRAFLUROETHANE	0	0			
2903392600	PENTAFLUROETHANE	0	0			
2903393000	1,1,3,3,3-PENTAFLURO-2-(TRIFLUOROMETHYL)PROP-1-ENE	9	0			
2903399000	OTHER FLUORINATED, BROMINATED OR IODINATED DERIVATIVES OF ACYCLIC HYDROCARBONS	0	0			
2903410000	TRICHLOROFLUOROMETHANE	9	0			
2903420000	DICHLORODIFLUOROMETHANE	9	0			
2903430000	TRICHLOROTRIFLUOROETHANES	9	0			
2903440000	DICHLOROTETRAFLUROETHANES AND CHLOROPENTAFLUROETHANE	9	0			
2903451000	CHLOROTRIFLUOROMETHANE	9	0			
2903452000	PENTACHLOROFLUROETHANE	9	0			
2903453000	TETRACHLORODIFLUOROETHANES	9	0			
2903454100	HEPTACHLOROFLUROPROPANES	9	0			
2903454200	HEXACHLORODIFLUOROPROPANES	9	0			
2903454300	PENTACHLOROTRIFLUOROPROPANES	9	0			
2903454400	TETRACHLOROTETRAFLUROPROPANES	9	0			
2903454500	TRICHLOROPENTAFLUROPROPANES	9	0			
2903454600	DICHLOROHEXAFLUROPROPANES	9	0			
2903454700	CHLOROHEPTAFLUROPROPANES	9	0			
2903459000	OTHER DERIVATIVES PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	0			
2903460000	BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE AND DIBROMOTETRAFLUROETHANES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2903470000	OTHER PERHALOGENATED DERIVATIVES	0	0			
2903491100	CHLORODIFLUOROMETHANE	0	0			
2903491300	DICHLOROPENTAFLUOROPROPANES	0	0			
2903491400	DICHLOROTRIFLUOROETHANES	0	0			
2903491500	CHLOROTETRAFLUOROETHANES	0	0			
2903491600	DICHLOROFLUOROETHANES	0	0			
2903491700	CHLORODIFLUOROETHANES	0	0			
2903491800	TRICHLOROFLUOROETHANES	9	0			
2903491900	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND CHLORINE	0	0			
2903492000	OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND BROMINE	9	0			
2903499000	OTHER HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	0	0			
2903511000	LINDANE (ISO) GAMMA ISOMER	9	0			
2903512000	ALPHA, BETA AND DELTA ISOMERS INCLUDING LINDANE (ISO)	9	0			
2903519000	OTHER 1,2,3,4,5,6-HEXACHLOROCYCLOHEXANE	0	0			
2903521000	ALDRIN (ISO)	9	0			
2903522000	CHLORDANE (ISO)	9	0			
2903523000	HEPTACHLOR (ISO)	9	0			
2903591000	CAMPHECHLOR (TOXAPHENE)	9	0			
2903592000	MIREX	0	0			
2903599000	OTHER HALOGENATED DERIVATIVES OF CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS	0	0			
2903610000	CHLOROBENZENE, O-DICHLOROBENZENE AND P-DICHLOROBENZENE	0	0			
2903621000	HEXACHLOROBENZENE	9	0			
2903622000	DDT [1,1,1-TRICHLORO-2,2-BIS(P-CHLOROPHENYL)ETHANE]	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2903690000	OTHER HALOGENATED DERIVATIVES OF AROMATIC HYDROCARBONS	0	0			
2904101000	NAPHTHALENESULPHONIC ACIDS	9	5			
2904109000	OTHER DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND THEIR ETHYL ESTERS	9	10			
2904201000	DINITROTOLUENE	9	0			
2904202000	TRINITROTOLUENE (TNT)	0	0			
2904203000	TRINITROBUTYLMETAXYLENE AND DINITROBUTYLPARACYMENE	0	0			
2904204000	NITROBENZENE	0	0			
2904209000	OTHER DERIVATIVES CONTAINING ONLY NITRO OR ONLY NITROSO GROUPS	0	0			
2904901000	TRICHLORONITROMETHANE (CHLOROPICRIN)	9	0			
2904909000	OTHER SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED	0	0			
2905110000	METHANOL (METHYL ALCOHOL)	0	0			
2905121000	PROPYL ALCOHOL	0	0			
2905122000	ISOPROPYL ALCOHOL	0	0			
2905130000	BUTAN-1-OL (N-BUTYL ALCOHOL)	0	0			
2905141000	ISOBUTYL	0	0			
2905149000	OTHER BUTANOLS	0	0			
2905161000	2-ETHYLHEXANOL	0	0			
2905169000	OTHER OCTANOLS	0	0			
2905170000	DODECAN-1-OL (LAURYL ALCOHOL), HEXADECAN-1-OL (CETYL ALCOHOL) AND OCTADECAN-1-OL (STEARYL ALCOHOL)	0	0			
2905191000	METHYL AMYL ALCOHOL	0	0			
2905192000	OTHER HEXYL ALCOHOLS (HEXANOLS); HEPTYL ALCOHOLS (HEPTANOLS)	0	0			
2905193000	NONYL ALCOHOLS (NONANOLS)	0	0			
2905194000	DECYL ALCOHOLS (DECANOLS)	0	0			
2905195000	3,3-DIMETHYL BUTAN-2-OL (PINACOLYL ALCOHOL)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2905196000	PENTANOL (AMYL ALCOHOL) AND ISOMERS THEREOF	0	0			
2905199000	OTHER SATURATED MONOHYDRIC ALCOHOLS	0	0			
2905220000	ACYCLIC TERPENE ALCOHOLS	0	0			
2905290000	OTHER UNSATURATED MONOHYDRIC ALCOHOLS	0	0			
2905310000	ETHYLENE GLYCOL (ETHANEDIOL)	0	0			
2905320000	PROPYLENE GLYCOL (PROPANE-1,2-DIOL)	0	0			
2905391000	BUTYLENE GLYCOL (BUTANEDIOL)	0	0			
2905399000	OTHER DIOLS	0	0			
2905410000	2-ETHYL-2-(HYDROXYMETHYL)PROPANE-1,3-DIOL (TRIMETHYLOLPROPANE)	0	0			
2905420000	PENTAERYTHRITOL	0	0			
2905430000	MANNITOL	0	E			
2905440000	D-GLUCITOL (SORBITOL)	0	E			
2905450000	GLYCEROL	9	5			
2905490000	OTHER POLYHYDRIC ALCOHOLS	0	0			
2905510000	ETHCHLORVYNOL (INN)	0	0			
2905590000	OTHER HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF ACYCLIC ALCOHOLS	0	0			
2906110000	MENTHOL	0	0			
2906120000	CYCLOHEXANOL, METHYLCYCLOHEXANOLS AND DIMETHYLCYCLOHEXANOLS	0	0			
2906130000	STEROLS AND INOSITOLS	0	0			
2906190000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC ALCOHOLS	0	0			
2906210000	BENZYL ALCOHOL	0	0			
2906290000	OTHER AROMATIC ALCOHOLS	0	0			
2907111000	PHENOL (HYDROXYBENZENE)	0	0			
2907112000	PHENOL (HYDROXYBENZENE) SALTS	0	0			
2907120000	CRESOLS AND THEIR SALTS	0	0			
2907131000	NONYLPHENOL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2907139000	OCTYLPHENOL AND ITS ISOMERS; SALTS THEREOF	0	0			
2907150000	NAPHTHOLS AND THEIR SALTS	0	0			
2907190000	OTHER MONOPHENOLS	0	0			
2907210000	RESORCINOL AND ITS SALTS	0	0			
2907220000	HYDROQUINONE AND ITS SALTS	0	0			
2907230000	4,4'-ISOPROPYLIDENEDIPHENOL (BISPHENOL A, DIPHENYLOLPROPANE) AND ITS SALTS	0	0			
2907291000	PHENOL-ALCOHOLS:	0	0			
2907299000	OTHER POLYPHENOLS	0	0			
2908110000	PENTACHLOROPHENOL (ISO)	0	0			
2908190000	OTHER SOLELY HALOGENATED DERIVATIVES AND THEIR SALTS	0	0			
2908910000	DINOSEB (ISO) AND ITS SALTS	0	0			
2908991000	DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908992100	DINITRO-O-CRESOL (DNOC)	0	0			
2908992200	DINITROPHENOL	0	0			
2908992300	PICRIC ACID (TRINITROPHENOL)	0	0			
2908992900	OTHER DERIVATIVES CONTAINING ONLY NITRO GROUPS, THEIR SALTS AND ESTERS	0	0			
2908999000	OTHER DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS	0	0			
2909110000	DIETHYL ETHER (ETHYL OXIDE)	0	0			
2909191000	METHYL TERT-BUTYL ETHER	9	0			
2909199000	OTHER ACYCLIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909301000	ANETHOLE	0	0			
2909309000	OTHER AROMATIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2909410000	2,2-OXYDIETHANOL (DIETHYLENE GLYCOL; DIGOL)	0	0			
2909430000	MONOBUTYL ETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909440000	OTHER MONOALKYLEETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL	0	0			
2909491000	DIPROPYLENE GLYCOL	0	0			
2909492000	TRIETHYLENE GLYCOL	9	0			
2909493000	GLYCERYL GUAYACOL	0	0			
2909494000	PROPYLENE GLYCOL METHYL ETHER	0	0			
2909495000	OTHER ETHERS OF PROPYLENE GLYCOLS	0	0			
2909496000	OTHER ETHERS OF ETHYLENE GLYCOLS	0	0			
2909499000	OTHER ETHER-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909501000	GUIACOL, EUGENOL AND ISOEUGENOL; POTASSIUM SULPHOGUIACOLATE	0	0			
2909509000	ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2909601000	METHYL ETHYL KETONE PEROXIDE	9	5			
2909609000	OTHER ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2910100000	OXIRANE (ETHYLENE OXIDE)	0	0			
2910200000	METHYLOXIRANE (PROPYLENE OXIDE)	0	0			
2910300000	1-CHLORO-2,3-EPOXYPROPANE (EPICHLOROHYDRIN)	0	0			
2910400000	DIELDRIN (ISO) (INN)	9	0			
2910902000	ENDRÍN (ISO)	9	0			
2910909000	OTHER EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2911000000	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2912110000	METHANAL (FORMALDEHYDE)	9	5			
2912120000	ETHANAL (ACETALDEHYDE)	0	0			
2912192000	CITRAL AND CINTRONELLAL	0	0			
2912193000	GLUTARALDEHYDE	9	0			
2912199000	OTHER ACYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912210000	BENZALDEHYDE (BENZOIC ALDEHYDE)	0	0			
2912291000	CINNAMALDEHYDE AND PHENYLACETALDEHYDE	0	0			
2912299000	OTHER CYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2912300000	ALDEHYDE-ALCOHOLS	0	0			
2912410000	VANILLIN (4-HYDROXY-3-METHOXYBENZALDEHYDE)	0	0			
2912420000	ETHYLVANILLIN (3-ETHOXY-4-HYDROXYBENZALDEHYDE)	0	0			
2912490000	OTHER ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND ALDEHYDES WITH OTHER OXYGEN FUNCTION	0	0			
2912500000	CYCLIC POLYMERS OF ALDEHYDES	0	0			
2912600000	PARAFORMALDEHYDE:	0	0			
2913000000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS UNDER HEADING 2912	0	0			
2914110000	ACETONE	0	0			
2914120000	BUTANONE (METHYL ETHYL KETONE)	0	0			
2914130000	4-METHYLPENTAN-2-ONE (METHYL ISOBUTYL KETONE)	0	0			
2914190000	OTHER ACYCLIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914210000	CAMPHOR	0	0			
2914221000	CYCLOHEXANONE	0	0			
2914222000	METHYLCYCLOHEXANONES	0	0			
2914230000	IONONES AND METHYLIONONES	0	0			
2914292000	ISOPHORONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2914299000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914310000	PHENYLACETONE (PHENYLPROPAN-2-ONE)	0	0			
2914390000	OTHER AROMATIC KETONES WITHOUT OTHER OXYGEN FUNCTION	0	0			
2914401000	4-HYDROXY-4-METHYLPENTAN-2-ONE (DIACETONE ALCOHOL)	0	0			
2914409000	OTHER KETONE-ALCOHOLS AND KETONE-ALDEHYDES	0	0			
2914500000	KETONE-PHENOLS AND KETONES WITH OTHER OXYGEN FUNCTION	0	0			
2914610000	ANTHRAQUINONE	0	0			
2914690000	OTHER QUINONES	0	0			
2914700000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2915110000	FORMIC ACID	0	0			
2915121000	SODIUM FORMATE	0	0			
2915129000	OTHER SALTS OF FORMIC ACID	0	0			
2915130000	ESTERS OF FORMIC ACID	0	0			
2915210000	ACETIC ACID	0	0			
2915240000	ACETIC ANHYDRIDE	0	0			
2915291000	CALCIUM, LEAD, COPPER, CHROMIUM, ALUMINIUM OR IRON ACETATE	0	0			
2915292000	SODIUM ACETATE	0	0			
2915299010	COBALT ACETATES	9	5			
2915299090	OTHER SALTS OF ACETIC ACID	0	0			
2915310000	ETHYL ACETATE	0	0			
2915320000	VINYL ACETATE	0	0			
2915330000	N-BUTYL ACETATE	0	0			
2915360000	DINOSEB ACETATE (ISO)	0	0			
2915391000	2-ETHOXYETHYL ACETATE	0	0			
2915392100	PROPYL ACETATE	0	0			
2915392200	ISOPROPYL ACETATE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2915393000	AMYL AND ISOAMYL ACETATES	0	0			
2915399000	OTHER ESTERS OF ACETIC ACID	0	0			
2915401000	MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915402000	SALTS AND ESTERS OF MONO-, DI- OR TRICHLOROACETIC ACIDS	0	0			
2915501000	PROPIONIC ACID	0	0			
2915502100	SALTS OF PROPIONIC ACID	0	0			
2915502200	ESTERS OF PROPIONIC ACID	0	0			
2915601100	BUTANOIC ACIDS	0	0			
2915601900	SALTS AND ESTERS OF BUTANOIC ACIDS	0	0			
2915602000	PENTANOIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2915701000	PALMITIC ACID, ITS SALTS AND ESTERS	9	0			
2915702100	STEARIC ACID	0	0			
2915702200	SALTS OF STEARIC ACID	9	5			
2915702900	ESTERS OF STEARIC ACID	9	5			
2915902000	BROMOACETIC ACIDS	0	0			
2915903100	ACETYL CHLORIDE	0	0			
2915903900	OTHER DERIVATIVES OF ACETIC ACID	0	0			
2915904000	TIN OCTANOATE	9	0			
2915905000	LAURIC ACID	0	0			
2915909000	OTHER SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2916111000	ACRYLIC ACID	0	0			
2916112000	SALTS OF ACRYLIC ACID	0	0			
2916121000	BUTYL ACRYLATE	0	0			
2916129000	OTHER ESTERS OF ACRYLIC ACID	0	0			
2916130000	METHACRYLIC ACID AND ITS SALTS	0	0			
2916141000	METHYL METHACRYLATE	0	0			
2916149000	OTHER ESTERS OF METHACRYLIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2916151000	OLEIC ACID	0	0			
2916152000	SALTS AND ESTERS OF OLEIC ACID	0	0			
2916159000	LINOLEIC OR LINOLENIC ACIDS, THEIR SALTS AND ESTERS	0	0			
2916191000	SORBIC ACID AND ITS SALTS	0	0			
2916192000	ACRYLIC ACID DERIVATIVES	0	0			
2916199000	OTHER UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916201000	ALETHRIN (ISO)	9	0			
2916202000	PERMETHRIN (ISO) (INN)	0	0			
2916209000	OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2916311000	BENZOIC ACID	0	0			
2916313000	SODIUM BENZOATE	0	0			
2916314000	NAPHTHALENE BENZOATE, AMMONIUM BENZOATE, POTASSIUM BENZOATE, CALCIUM BENZOATE, METHYL BENZOATE AND ETHYL BENZOATE	0	0			
2916319000	OTHER SALTS AND ESTERS OF LACTIC ACID	0	0			
2916321000	BENZOYL PEROXIDE	9	5			
2916322000	BENZOYL CHLORIDE	0	0			
2916340000	PHENYLACETIC ACID AND ITS SALTS	0	0			
2916350000	ESTERS OF PHENYLACETIC ACID	0	0			
2916360000	BINAPACRYL (ISO)	0	0			
2916390000	OTHER AROMATIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917111000	OXALIC ACID	9	0			
2917112000	SALTS AND ESTERS OF OXALIC ACID	0	0			
2917121000	ADIPIIC ACID	0	0			
2917122000	SALTS AND ESTERS OF ADIPIIC ACID	0	0			
2917131000	AZELAIC ACID (INN), ITS SALTS AND ESTERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2917132000	SEBACIC ACID, ITS SALTS AND ESTERS	0	0			
2917140000	MALEIC ANHYDRIDE	0	0			
2917191000	MALEIC ACID	0	0			
2917192000	SALTS, ESTERS AND OTHER DERIVATIVES OF MALEIC ACID	9	5			
2917193000	FUMARIC ACID	0	0			
2917199000	OTHER POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917200000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2917320000	DIOCTYL ORTHOPHTHALATES	0	0			
2917330000	DINONYL OR DIDECYL ORTHOPHTHALATES	9	10			
2917341000	DIETHYL OR DIMETHYL ORTHOPHTHALATES	9	10			
2917342000	DIBUTYL ORTHOPHTHALATES	9	10			
2917349000	OTHER ESTERS OF ORTHOPHTHALIC ACID	0	0			
2917350000	PHTHALIC ANHYDRIDE	0	0			
2917361000	TEREPHTHALIC ACID	0	0			
2917362000	SALTS OF TEREPHTHALIC ACID	0	0			
2917370000	DIMETHYL TEREPHTHALATE	0	0			
2917392000	ORTHOPHTHALIC ACID AND ITS SALTS	9	5			
2917393000	ISOPHTHALIC ACID, ITS SALTS AND ESTERS	0	0			
2917394000	TRIMELLITIC ANHYDRIDE	0	0			
2917399000	OTHER AROMATIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918111000	LACTIC ACID	0	0			
2918112000	CALCIUM LACTATE	0	0			
2918119000	SALTS AND ESTERS OF LACTIC ACID	9	0			
2918120000	TARTARIC ACID	0	0			
2918130000	SALTS AND ESTERS OF TARTARIC ACID	0	0			
2918140000	CITRIC ACID	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2918153000	SODIUM CITRATE	0	0			
2918159000	OTHER SALTS AND ESTERS OF CITRIC ACID	0	0			
2918161000	GLUCONIC ACID	0	0			
2918162000	CALCIUM GLUCONATE	0	0			
2918163000	SODIUM GLUCONATE	0	0			
2918169000	OTHER SALTS AND ESTERS OF GLUCONIC ACID	0	0			
2918180000	CHLOROBENZILATE (ISO)	0	0			
2918191000	2,2-DIPHENYL-2-HYDROXYACETIC ACID (BENZILIC ACID)	9	0			
2918192000	GLUCONIC ACID DERIVATIVES	0	0			
2918199000	OTHER CARBOXYLIC ACIDS WITH ALCOHOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			
2918211000	SALICYLIC ACID	0	0			
2918212000	SALTS OF SALICYLIC ACID	0	0			
2918221000	O-ACETYSALICYLIC ACID	0	0			
2918222000	SALTS AND ESTERS OF O-ACETYSALICYLIC ACID	0	0			
2918230000	OTHER ESTERS OF SALICYLIC ACID AND THEIR SALTS	0	0			
2918291100	METHYL P-HYDROXYBENZOATE	0	0			
2918291200	PROPYL P-HYDROXYBENZOATE	0	0			
2918291900	OTHER P-HYDROXYBENZOATE ACID, ITS SALTS AND ESTERS	0	0			
2918299000	OTHER CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	9	0			
2918300000	CARBOXYLIC ACIDS WITH ALDEHYDE OR KETONE FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2918910000	2,4,5-T (ISO) (2,4,5 TRICHLOROPHENOXYACETIC ACID), ITS SALTS AND ESTERS	9	0			
2918991100	2,4-D (ISO)	0	0			
2918991200	SALTS OF 2,4-D (ISO) (2,4-DICHLOROPHENOXYACETIC ACID)	0	0			
2918992000	ESTERS OF 2,4-D	0	0			
2918993000	DICAMBA (ISO)	0	0			
2918994000	MCPA (ISO)	0	0			
2918995000	-2,4-DB (4-(2,4-DICHLOROPHENOXY) BUTYRIC ACID	0	0			
2918996000	DICHLOROPROP (ISO)	0	0			
2918997000	DICLOFOP-METHYL (METHYL 2-(4-(2,4-DICHLOROPHENOXY)PHENOXY)PROPIONATE)	0	0			
2918999100	NAPROXEN SODIUM	0	0			
2918999200	2,4-DICHLOROPHENOXYPROPIONIC ACID	0	0			
2918999900	OTHER CARBOXYLIC ACIDS WITH OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2919100000	TRIS (2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
2919901100	SODIUM GLYCEROPHOSPHATE	9	0			
2919901900	OTHER GLYCEROPHOSPHORIC ACID, ITS SALTS AND DERIVATIVES	0	0			
2919902000	2,2 DICHLOROVINYL DIMETHYL PHOSPHATE (DDVP)	0	0			
2919903000	CHLORFENVINPHOS (ISO)	0	0			
2919909000	OTHER PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920111000	PARATHION (ISO)	0	0			
2920112000	PARATHION-METHYL (ISO) (METHYL PARATHION);	9	0			
2920191000	ETHYL PARATHION	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2920192000	O-ETHYL-O-P-NITROPHENYL BENZENETHIOPHOSPHONATE (EPN)	0	0			
2920199000	OTHER THIOPHOSPHORIC ESTERS (PHOSPHOROTHIOATES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2920901000	NITROGLYCERINE (GLYCERYL TRINITRATE)	9	0			
2920902000	PENTHRITE (PENTAERYTHRITOL TETRANITRATE)	0	0			
2920903100	DIMETHYL AND TRIMETHYL PHOSPHITES	9	0			
2920903200	DIETHYL AND TRIETHYL PHOSPHITES	9	0			
2920903900	OTHER PHOSPHITES	0	0			
2920909000	OTHER ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0	0			
2921110000	METHYLAMINE, DI- OR TRIMETHYLAMINE AND THEIR SALTS	0	0			
2921191000	BIS (2-CHLOROETHYL)ETHYLAMINE	9	0			
2921192000	CHLORMETHINE (INN) (BIS (2-CHLOROETHYL) METHYLAMINE)	9	0			
2921193000	TRICHLORMETHINE(INN)(TRIS (2- CHLOROETHYL)AMINE)	9	0			
2921194000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHYL 2-CHLORIDES AND THEIR PROTONATED SALTS	9	0			
2921195000	DIETHYLAMINE AND ITS SALTS	0	0			
2921199000	OTHER ACYCLIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921210000	ETHYLENEDIAMINE AND ITS SALTS	0	0			
2921220000	HEXAMETHYLENEDIAMINE AND ITS SALTS	0	0			
2921290000	OTHER ACYCLIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921300000	CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONO- OR POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921410000	ANILINE AND ITS SALTS	0	0			
2921421000	CHLOROANILINES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2921422000	N-METHYL-N,2,4,6-TETRANITROANILINE (TETRYL)	0	0			
2921429000	OTHER ANILINE DERIVATIVES AND THEIR SALTS	0	0			
2921430000	TOLUIDINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921440000	DIPHENYLAMINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2921450000	1-NAPHTHYLAMINE (A-NAPHTHYLAMINE), 2-NAPHTHYLAMINE (B-NAPHTHYLAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921461000	AMPHETAMINE (INN)	0	0			
2921462000	BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPAMINE (INN)	0	0			
2921463000	LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921469000	SALTS OF AMPHETAMINE (INN), BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPAMINE (INN), LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)	0	0			
2921491000	XILIDINES	0	0			
2921499000	OTHER AROMATIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921510000	O-, M-, P-PHENYLENEDIAMINE, DIAMINOTOLUENES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2921590000	OTHER AROMATIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2922111000	MONOETHANOLAMINE	0	0			
2922112000	SALTS OF MONOETHANOLAMINE	0	0			
2922121000	DIETHANOLAMINE	0	0			
2922122000	SALTS OF DIETHANOLAMINE	0	0			
2922131000	TRIETHANOLAMINE	0	0			
2922132000	SALTS OF TRIETHANOLAMINE	0	0			
2922141000	DEXTROPROPOXYPHENE (INN)	9	0			
2922142000	SALTS OF DEXTROPROPOXYPHENE (INN)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2922192100	N,N-DIMETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192200	N,N-DIETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS	9	0			
2922192900	OTHER N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) -2-AMINOETHANOLS AND THEIR PROTONATED SALTS	0	0			
2922193000	ETHYLDIETHANOLAMINE	9	0			
2922194000	METHYLDIETHANOLAMINE	9	0			
2922199000	OTHER AMINO-ALCOHOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922210000	AMINONAPHTHOSULPHONIC ACIDS AND THEIR SALTS	0	0			
2922290000	OTHER AMINO-NAPHTHOLS AND OTHER AMINO-PHENOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922311000	AMPHEPRAMONE (INN)	0	0			
2922312000	METHADONE (INN)	0	0			
2922313000	NORMETHADONE (INN)	0	0			
2922319000	SALTS OF AMPHEPRAMONE (INN), METHADONE (INN) AND NORMETHADONE (INN)	0	0			
2922390000	OTHER AMINO-ALDEHYDES, AMINO-KETONES AND AMINO-QUINONES, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION; SALTS THEREOF	0	0			
2922410000	LYSINE AND ITS ESTERS; SALTS THEREOF	0	0			
2922421000	MONOSODIUM GLUTAMATE	9	0			
2922429000	OTHER GLUTAMIC ACIDS AND THEIR SALTS	0	0			
2922430000	ANTHRANILIC ACID AND ITS SALTS	0	0			
2922441000	TILIDINE (INN)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2922449000	SALTS OF TILIDINE (INN)	0	0			
2922491000	GLYCINE (INN), ITS SALTS AND ESTERS	0	0			
2922493000	ALANINES (INN), PHENYLALANINE (INN), LEUCINE (INN), ISOLEUCINE (INN) AND ASPARTIC ACID (INN)	0	0			
2922494100	ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922494200	SALTS OF ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))	0	0			
2922499000	OTHER AMINO-ACIDS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF	0	0			
2922503000	2-AMINO-1-(2,5-DIMETHOXY-4-METHYL)-PHENYLPROPANE (STP, DOM)	0	0			
2922504000	AMINO-ACID-PHENOLS, THEIR SALTS AND DERIVATIVES	0	0			
2922509000	OTHER AMINO-ALCOHOL-PHENOLS, AMINO-ACID-PHENOLS AND OTHER AMINO-COMPOUNDS WITH OXYGEN-FUNCTION	0	0			
2923100000	CHOLINE AND ITS SALTS	0	0			
2923200000	LECITHINS AND OTHER PHOSPHOAMINOLIPIDS:	0	0			
2923901000	CHOLINE DERIVATIVES	0	0			
2923909000	OTHER QUATERNARY AMMONIUM SALTS AND HYDROXIDES	0	0			
2924110000	MEPROBAMATE (INN)	0	0			
2924120000	FLUOROACETAMIDE (ISO), PHOSPHAMIDON (ISO) AND MONOCROTOPHOS (ISO)	0	0			
2924190000	OTHER ACYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924211000	DIURON (ISO)	9	5			
2924219000	OTHER UREINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2924230000	2-ACETAMIDOBENZOIC ACID (N-ACETYLANTHRANILIC ACID) AND ITS SALTS	0	0			
2924240000	ETHINAMATE (INN)	9	0			
2924291000	ACETYL-P-AMINOPHENOL (PARACETAMOL) (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2924292000	LIDOCAINE (DCI)	0	0			
2924293000	CARBARYL (ISO) (INN)	0	0			
2924294000	PROPANYL (ISO)	0	0			
2924295000	METALAXYL (ISO)	0	0			
2924296000	ASPARTAME (INN)	0	0			
2924297000	ATENOLOL (INN)	0	0			
2924298000	BUTACHLOR	0	0			
2924299100	2'-CHLORO-2',6' DIETHYL-N-(METHOXYMETHYL) ACETANILIDE)	0	0			
2924299900	OTHER CYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2925110000	SACCHARIN AND ITS SALTS	0	0			
2925120000	GLUTETHIMIDE (INN)	0	0			
2925190000	OTHER IMIDES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2925210000	CHLORDIMEFORM (ISO)	0	0			
2925291000	GUANIDINES, THEIR SALTS AND DERIVATIVES	0	0			
2925299000	OTHER IMINES AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2926100000	ACRYLONITRILE	0	0			
2926200000	1-CYANO GUANIDINE (DICYANDIAMIDE)	0	0			
2926301000	PHENPROPorex (INN) AND ITS SALTS;	9	0			
2926302000	METHADONE (INN) INTERMEDIATE (4-CYANO-2-DIMETHYLAMINO-4,4-DIPHENYLBUTANE)	9	0			
2926902000	ACETONITRILE	0	0			
2926903000	ACETONE CYANHYDRIN	0	0			
2926904000	2-CYANO-N-[(ETHYLAMINO)CARBONYL]-2-(METHOXYAMINO) ACETAMIDE (CYMOXANIL)	0	0			
2926905000	CYPERMETHRIN	0	0			
2926909000	OTHER NITRILE-FUNCTION COMPOUNDS	0	0			
2927000000	DIAZO-, AZO- AND AZOXY-COMPOUNDS	0	0			
2928001000	ETHYL METHYL KETOXIME (BUTANONE OXIME)	0	0			
2928002000	PHOXIM (ISO)(INN)	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2928009000	OTHER ORGANIC DERIVATIVES OF HYDRAZINE AND HYDROXYLAMINE	0	0			
2929101000	TOLUENE DIISOCYANATE	0	0			
2929109000	OTHER ISOCYANATES	0	0			
2929901000	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	0			
2929902000	DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	0			
2929903000	SODIUM CYCLAMATE (INN)	0	0			
2929909000	OTHER COMPOUNDS WITH OTHER NITROGEN-FUNCTION	0	0			
2930201000	ETHYLDIPROPYLTHIOCARBAMATE	0	0			
2930209000	OTHER THIOCARBAMATES AND DITHIOCARBAMATES	0	0			
2930301000	TETRAMETHYLTHIURAM DISULPHIDE (ISO) (INN)	0	0			
2930309000	OTHER THIURAM MONO-, DI- OR TETRASULPHIDES	0	0			
2930400000	METHIONINE	0	0			
2930500000	CAPTAFOF (ISO) AND METHAMIDOPHOS (ISO)	0	0			
2930901100	METHYLTHIOFANATE (ISO)	0	0			
2930901900	OTHER THIOAMIDES	0	0			
2930902100	N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS AND THEIR PROTONATED SALTS	0	0			
2930902900	OTHER THIOLS (MERCAPTANS)	0	0			
2930903000	MALATHION (ISO)	0	0			
2930904000	BUTILATE (ISO), METAMIDOPHOS (ISO) THIOBENCARB, VERNOLATE	0	0			
2930905100	SODIUM ISOPROPYL XANTHATE (ISO)	9	5			
2930905900	OTHER DITHIOCARBONATES (XANTHATES)	9	10			
2930906000	THIODIGLYCOL (INN) (BIS(2-HYDROXYETHYL) SULPHIDE)	9	0			
2930907000	O,O-DIETHYL S-[2-(DIETHYLAMINO) ETHYL] PHOSPHOROTHIOATE AND ITS ALKYLATED OR PROTONATED SALTS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2930908000	O-ETHYL, S-PHENYL ETHYLPHOSPHONOTHIOLOTHIONATE (FONOFOS)	9	0			
2930909100	ORGANO-SULPHUR COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	0	0			
2930909200	SALTS, ESTERS AND DERIVATIVES OF METHIONINE	0	0			
2930909310	DIMETHOATE (ISO)	0	0			
2930909320	FENTHION (ISO)	9	0			
2930909400	[S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOTHIOATES AND THEIR O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) ESTERS; ALKYLATED OR PROTONATED SALTS THEREOF	9	0			
2930909500	2-CHLOROETHYLCHLOROMETHYL SULPHIDE; BIS (2-CHLOROETHYL) SULPHIDE	9	0			
2930909600	BIS (2-CHLOROETHYLTHIO) METHANE; 1,2-BIS (2-CHLOROETHYLTHIO)ETHANE; 1,3-BIS (2-CHLOROETHYLTHIO)-N-PROPANE; 1,4-BIS (2-CHLOROETHYLTHIO)-N-BUTANE; 1,5-BIS (2-CHLOROETHYLTHIO)-N-PENTANE	9	0			
2930909700	BIS-(2-CHLOROETHYLTHIOMETHYL) OXIDE; BIS (2-CHLOROETHYLTHIOETHYL) OXIDE	9	0			
2930909900	OTHER ORGANO-SULPHUR COMPOUNDS	0	0			
2931001000	TETRAETHYLLEAD	0	0			
2931003100	GLYPHOSATE (ISO)	0	0			
2931003200	GLYPHOSATE (ISO) (N-(PHOSPHONOMETHYL) GLYCINE) SALTS	0	0			
2931004000	O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES	9	0			
2931009100	OTHER ORGANO-INORGANIC COMPOUNDS CONTAINING A PHOSPHORUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL GROUP	9	0			
2931009200	TRICLORPHON (ISO)	0	0			
2931009300	O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHOROAMIDOCYANIDATES	9	0			
2931009400	2-CHLOROVINYLDICHLOROARSINE; BIS (2- CHLOROVINYL) CHLOROARSINE; TRIS (2- CHLOROVINYL) ARSINE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2931009500	ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYLDIFLUORIDES	9	0			
2931009600	[O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL ($\leq$ C10, INCLUDING CYCLOALKYL) ESTERS; ALKYLATED OR PROTONATED SALTS THEREOF	9	0			
2931009700	O-ISOPROPYL METHYLPHOSPHONOCHLORIDATE; O-PINACOLYL METHYLPHOSPHONOCHLORIDATE	9	0			
2931009900	OTHER ORGANO-INORGANIC COMPOUNDS	0	0			
2932110000	TETRAHYDROFURAN	0	0			
2932120000	2-FURALDEHYDE (FURFURALDEHYDE)	0	0			
2932131000	FURFURYL ALCOHOL	0	0			
2932132000	TETRAHYDROFURFURYL ALCOHOL	0	0			
2932190000	OTHER COMPOUNDS CONTAINING AN UNFUSED FURAN RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2932210000	COUMARIN, METHYLCOUMARINS AND ETHYLCOUMARINS	0	0			
2932291000	WARFARIN (ISO) (INN)	0	0			
2932292000	PHENOLPHTHALEIN (INN)	0	0			
2932299000	OTHER LACTONES	0	0			
2932910000	ISOSAFROLE	0	0			
2932920000	1-(1,3-BENZODIOXOL-5-YL)PROPAN-2-ONE	0	0			
2932930000	PIPERONAL	0	0			
2932940000	SAFROLE	0	0			
2932950000	TETRAHYDROCANNABINOLS (ALL ISOMERS)	9	0			
2932991000	PIPERONYL BUTOXIDE	0	0			
2932992000	EUCALYPTOL	0	0			
2932994000	CARBOFURAN (ISO)	0	0			
2932999000	OTHER HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2933111000	PHENAZONE (INN) (ANTIPYRIN)	0	0			
2933113000	DYPIRONE (4-METHYLAMINO-1,5-DIMETHYL-2-PHENYL-3-PYRAZOLONE SODIUM METHANESULPHONATE)	0	0			
2933119000	OTHER PHENAZONE (ANTIPYRIN) AND ITS DERIVATIVES	0	0			
2933191000	PHENYLBUTAZONE (INN)	0	0			
2933199000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933210000	HYDANTOIN AND ITS DERIVATIVES	0	0			
2933290000	OTHER COMPOUNDS CONTAINING AN UNFUSED IMIDAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933310000	PYRIDINE AND ITS SALTS	0	0			
2933320000	PIPERIDINE AND ITS SALTS	0	0			
2933331000	BROMAZEPAM (INN)	0	0			
2933332000	FENTANYL (INN)	0	0			
2933333000	PETHIDINE (INN)	9	0			
2933334000	PETHIDINE (INN) INTERMEDIATE: (4-CYANO-1-METHYL-4-PHENYLPYPERIDINE OR 1-METHYL-4-PHENYL-4-CYANOPIPERIDINE)	9	0			
2933335000	ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	9	0			
2933339000	SALTS OF ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)	0	0			
2933391100	PICLORAM (ISO)	0	0			
2933391200	SALTS OF PICLORAM (ISO)	0	0			
2933392000	PARAQUAT DICHLORIDE	0	0			
2933393000	ISONICOTINIC ACID HYDRAZIDE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2933396000	3-QUINUCLIDINYL BENZILATE	9	0			
2933397000	QUINUCLIDIN-3-OL	9	0			
2933399000	OTHER COMPOUNDS CONTAINING AN UNFUSED PYRIDINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933410000	LEVORPHANOL (INN) AND ITS SALTS	0	0			
2933491000	6-ETHOXY-1,2-DIHYDRO-2,2,4-TRIMETHYLQUINOLINE (ETHOXYQUIN)	0	0			
2933499000	OTHER COMPOUNDS CONTAINING A QUINOLINE OR ISOQUINOLINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2933520000	MALONYLUREA (BARBITURIC ACID) AND ITS SALTS	0	0			
2933531000	PHENOBARBITAL (INN)	0	0			
2933532000	ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN) AND BUTOBARBITAL (INN)	0	0			
2933533000	CYCLOBARBITAL (INN), METHYLPHENOBARBITAL (INN) AND PENTOBARBITAL (INN)	0	0			
2933534000	SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN)	0	0			
2933539000	SALTS OF ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN), BUTOBARBITAL (INN), CYCLOBARBITAL (INN), PHENOBARBITAL (INN), METHYLPHENOBARBITAL (INN), PENTOBARBITAL (INN), SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN),	0	0			
2933540000	OTHER DERIVATIVES OF MALONYLUREA (BARBITURIC ACID); SALTS THEREOF	0	0			
2933551000	LOPRAZOLAM (INN)	9	0			
2933552000	MECLOQUALONE (INN)	9	0			
2933553000	METHAQUALONE (INN)	9	0			
2933554000	ZIPEPROL (INN)	9	0			
2933559000	SALTS OF LOPRAZOLAM (INN), MECLOQUALONE (INN), METHAQUALONE (INN) AND ZIPEPROL (INN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2933591000	PIPERAZINE (DIETHYLENEDIAMINE) AND 2,5-DIMETHYL PIPERAZINE (DIMETHYL-2,5-DIETHYLENEDIAMINE)	0	0			
2933592000	AMPROL (INN)	0	0			
2933593000	OTHER DERIVATIVES OF PIPERAZINE	0	0			
2933594000	THIOPENTAL SODIUM (INN)	0	0			
2933595000	CIPROFOXACIN (INN) AND ITS SALTS	0	0			
2933596000	HYDROXYZINE (INN)	0	0			
2933599000	OTHER COMPOUNDS CONTAINING A PYRIMIDINE RING (WHETHER OR NOT HYDROGENATED) OR PIPERAZINE RING IN THE STRUCTURE	0	0			
2933610000	MELAMINE	0	0			
2933691000	ATRAZINE (ISO)	0	0			
2933699000	OTHER COMPOUNDS CONTAINING AN UNFUSED TRIAZINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2933710000	6-HEXANELACTAM (E-CAPROLACTAM)	9	5			
2933720000	CLOBAZAM (INN) AND METHYPRYLON (INN)	0	0			
2933791000	PRIMIDONE (INN)	0	0			
2933799000	OTHER LACTAMS	0	0			
2933911000	ALPRAZOLAM (INN)	0	0			
2933912000	DIAZEPAM (INN)	0	0			
2933913000	LORAZEPAM (INN)	9	0			
2933914000	TRIAZOLAM (INN)	9	0			
2933915000	CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN) AND FLUNITRAZEPAM (INN)	0	0			
2933916000	FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORMETAZEPAM (INN), MAZINDOL(INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2933917000	NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE(INN), TEMAZEPAM (INN) AND TETRAZEPAM (INN)	9	0			
2933919000	SALTS OF ALPRAZOLAM (INN), CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), DIAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN), FLUNITRAZEPAM (INN), FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORAZEPAM (INN), LORMETAZEPAM (INN), MAZINDOL (INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN), NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE (INN), TEMAZEPAM (INN), TETRAZEPAM (INN) AND TRIAZOLAM (INN),	0	0			
2933991000	PARBENDAZOLE (INN)	0	0			
2933992000	ALBENDAZOLE (INN)	0	0			
2933999010	TRIADIMEFON	9	0			
2933999090	OTHER HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY	0	0			
2934101000	THIABENDAZOLE (ISO)	0	0			
2934109000	COMPOUNDS CONTAINING AN UNFUSED THIAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE	0	0			
2934200010	MERCAPTOBENZOTHAZOL	0	0			
2934200090	OTHER COMPOUNDS CONTAINING A BENZOTHAZOLE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934300010	PHENOTHIAZINE	9	0			
2934300090	OTHER COMPOUNDS CONTAINING A PHENOLTHIAZINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE	0	0			
2934911000	AMINOREX (INN), BROTILOLAM (INN), CLOTHAZEPAM (INN), CLOXAZOLAM (INN) AND DEXTROMORAMIDE (INN)	9	0			
2934912000	HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN) AND PEMOLINE (INN)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2934913000	PHENDIMETRAZINE(INN), PHENMETRAZINE (INN) AND SUFENTANIL (INN)	9	0			
2934919000	SALTS OF AMINOREX (INN), BROtizOLAM (INN), CLOtIAZEPAM (INN), CLOXAZOLAM (INN), DEXTROMORAMIDE (INN), PHENMETRAZINE (INN), PHENDIMETRAZINE(INN), HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN), PEMOLINE (INN) AND SUFENTANIL (INN)	0	0			
2934991000	SULTONES AND SULTAMS	0	0			
2934992000	6-AMINOPENICILLANIC ACID	0	0			
2934993000	OTHER NUCLEIC ACIDS AND THEIR SALTS	0	0			
2934994000	LEVAMISOL (INN)	0	0			
2934999000	OTHER NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS	0	0			
2935001000	SULPIRIDE (INN)	0	0			
2935009000	OTHER SULPHONAMIDES	0	0			
2936210000	VITAMINS A AND THEIR DERIVATIVES	0	0			
2936220000	VITAMIN B1 AND ITS DERIVATIVES	0	0			
2936230000	VITAMIN B2 AND ITS DERIVATIVES	0	0			
2936240000	D- OR DL-PANTOTHENIC ACID (VITAMIN B3 OR VITAMIN B5) AND ITS DERIVATIVES	0	0			
2936250000	VITAMIN B6 AND ITS DERIVATIVES	0	0			
2936260000	VITAMIN B12 AND ITS DERIVATIVES	0	0			
2936270000	VITAMIN C AND ITS DERIVATIVES	0	0			
2936280000	VITAMIN E AND ITS DERIVATIVES	0	0			
2936291000	VITAMIN B9 AND ITS DERIVATIVES	0	0			
2936292000	VITAMIN K AND ITS DERIVATIVES	0	0			
2936293000	VITAMIN PP AND ITS DERIVATIVES	0	0			
2936299000	OTHER VITAMINS AND THEIR DERIVATIVES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2936900000	OTHER PROVITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	0	0			
2937110000	SOMATOTROPIN, ITS DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937120000	INSULIN AND ITS SALTS	0	0			
2937191000	OXYTOCIN (INN)	0	0			
2937199000	OTHER POLYPEPTIDE HORMONES, PROTEIN HORMONES AND GLYCOPROTEIN HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937211000	HYDROCORTISONE	0	0			
2937212000	PREDNISOLONE (INN) (DEHYDROHYDROCORTISONE)	0	0			
2937219010	PREDNISONE (DEHYDROHYDROCORTISONE)	0	0			
2937219020	CORTISONE	0	0			
2937221000	BETHAMETHASONE (INN)	0	0			
2937222000	DEXAMETHASONE (INN)	0	0			
2937223000	TRIAMCINOLONE (INN)	0	0			
2937224000	FLUONCINONIDE (INN)	0	0			
2937229010	HALGENATED DERIVATIVES OF HYDROCORTISONE	0	0			
2937229090	OTHER HALOGENATED DERIVATIVES OF CORTICOSTEROIDAL HORMONES	0	0			
2937231000	PROGESTERONE (INN) AND ITS SALTS	0	0			
2937232000	OESTRIOL (FOLICULIN HYDRATE)	9	0			
2937239000	OTHER OESTROGENS AND PROGESTOGENS	0	0			
2937291000	CYPROTERONE (INN)	0	0			
2937292000	FINASTERIDE (INN)	0	0			
2937299010	CORTICOSTERONE AND ITS ESTERS	0	0			
2937299020	PREGNENOLONE (INN) AND EPOXIPREGNENOLONE	0	0			
2937299030	SALTS AND ESTERS OF HYDROCORTISONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2937299040	DEOXYCORTICOSTERONE ACETATE (INN); CHLOROPREDNISONE ACETATE (INN)	9	0			
2937299090	OTHER STEROIDAL HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937310000	EPINEPHRINE (INN) (ADRENALINE)	0	0			
2937390000	OTHER CATECHOLAMINE HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937400000	AMINO-ACID DERIVATIVES	0	0			
2937500000	PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937900000	OTHER HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES	0	0			
2938100000	RUTOSIDE (RUTIN) AND ITS DERIVATIVES	0	0			
2938902000	SAPONINS	0	0			
2938909000	OTHER GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			
2939111000	CONCENTRATES OF POPPY STRAW	0	0			
2939112000	CODEINE	0	0			
2939113000	DIHYDROCODEINE (INN)	0	0			
2939114000	HEROIN	9	0			
2939115000	MORPHINE	0	0			
2939116000	BUPRENORPHINE (INN), ETHYLMORPHINE, ETORPHINE (INN), HYDROCODONE (INN), HYDROMORPHONE (INN)	0	0			
2939117000	PHOLCODINE (INN), NICOMORPHINE (INN), OXYCODONE (INN), OXYMORPHONE (INN), THEBACON (INN) AND THEBAINE	0	0			
2939191000	PAPAVERINE, ITS SALTS AND DERIVATIVES	0	0			
2939199000	OTHER ALKALOIDS OF OPIUM AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939200000	ALKALOIDS OF QUINA (CINCHONA) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939300000	CAFFEINE AND ITS SALTS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2939410000	EPHEDRINE AND ITS SALTS	0	0			
2939420000	PSEUDOEPHEDRINE (INN) AND ITS SALTS	0	0			
2939430000	CATHINE (INN) AND ITS SALTS	0	0			
2939492000	DL-NOREPHIDRINE (PHENYLPROPANOLAMINE) AND ITS SALTS	0	0			
2939499000	OTHER EPHEDRINES AND THEIR SALTS	0	0			
2939510000	FENETYLLINE (INN) AND ITS SALTS	0	0			
2939590000	OTHER THEOPHYLLINE AND AMINOPHYLLINE (THEOPHYLLINE-ETHYLENEDIAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939610000	ERGOMETRINE (INN) AND ITS SALTS	0	0			
2939620000	ERGOTAMINE (INN) AND ITS SALTS	0	0			
2939630000	LYSERGIC ACID AND ITS SALTS	9	0			
2939690000	OTHER ALKALOIDS OF RYE ERGOT AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939911000	COCAINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939912000	ECGONINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939914010	METHAMPHETAMINE (INN)	9	0			
2939914020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE (INN)	0	0			
2939915010	METHAMPHETAMINE RACEMATE	9	0			
2939915020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE RACEMATE	0	0			
2939916010	LEVOMETHAMPHETAMINE	9	0			
2939916020	SALTS, ESTERS AND OTHER DERIVATIVES OF LEVOMETHAMPHETAMINE	0	0			
2939991000	SCOPOLAMINE, ITS SALTS AND DERIVATIVES	0	0			
2939999000	OTHER VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			
2940000000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 2937, 2938 OR 2939	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
2941101000	AMPICILLIN (INN) AND ITS SALTS	0	0			
2941102000	AMOXICILLIN (INN) AND ITS SALTS	0	0			
2941103000	OXACILLIN (INN), CLOXACILLIN (INN), DICLOXACILLIN (INN) AND THEIR SALTS	0	0			
2941104000	DERIVATIVES OF AMPICILLIN, AMOXICILLIN AND DICLOXACILLIN	0	0			
2941109000	OTHER PENICILLINS AND THEIR DERIVATIVES WITH A PENICILLANIC ACID STRUCTURE; SALTS THEREOF, OTHER THAN AMPICILLIN AND ITS SALTS, AMOXICILLIN AND ITS SALTS AND OXACILLIN, CLOXACILLIN, DICLOXACILLIN AND THEIR SALTS	0	0			
2941200000	STREPTOMYCINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941301000	OXYTETRACYCLINE (ISO) (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941302000	CHLOROTETRACYCLINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941309000	OTHER TETRACYCLINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941400000	CHLORAMPHENICOL AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941500000	ERYTHROMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941901000	NEOMYCIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941902000	ACTINOMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941903000	BACITRACIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941904000	GRAMICIDIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941905000	TYROTHRIN (INN)	0	0			
2941906010	CEPHALEXIN (INN)	0	0			
2941906090	DERIVATIVES AND SALTS OF CEPHALEXIN (INN)	0	0			
2941909000	OTHER ANTIBIOTICS	0	0			
2942000000	OTHER ORGANIC COMPOUNDS	0	0			
3001201000	LIVER EXTRACT	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3001202000	BILE EXTRACT	9	0			
3001209000	OTHER EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS	9	0			
3001901000	HEPARIN AND ITS SALTS	9	0			
3001909000	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
3002101100	AGAINST SNAKE BITE	9	0			
3002101200	AGAINST DIPHTHERIA	9	0			
3002101300	AGAINST TETANUS	9	0			
3002101900	OTHER ANTISERA (SERA WITH ANTIBODIES)	9	5			
3002103100	HUMAN PLASMA AND OTHER HUMAN BLOOD FRACTIONS	9	0			
3002103200	BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	0			
3002103300	LABORATORY OR DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002103900	OTHER MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	5			
3002201000	POLIOMYELITIS VACCINE	9	5			
3002202000	RABIES VACCINE	9	5			
3002203000	MEASLES VACCINE	9	5			
3002209000	OTHER VACCINES FOR HUMAN MEDICINE	9	5			
3002301000	VACCINE AGAINST FOOT-AND-MOUTH DISEASE	9	0			
3002309000	OTHER VACCINES FOR VETERINARY MEDICINE	9	0			
3002901000	CULTURES OF MICRO-ORGANISMS	9	0			
3002902000	DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002903000	HUMAN BLOOD	9	0			
3002904000	SAXITOXIN	9	0			
3002905000	RICIN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3002909000	OTHER PRODUCTS OF HEADING 30.02	9	0			
3003100000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003200000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003310000	MEDICAMENTS CONTAINING INSULIN, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			
3003390000	OTHER MEDICAMENTS CONTAINING HORMONES OR OTHER PRODUCTS OF HEADING 29.37 BUT NOT CONTAINING ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003400000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003901000	OTHER MEDICAMENTS FOR HUMAN MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003902000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004101000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004102000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201100	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201900	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
3004202000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004310000	MEDICAMENTS CONTAINING INSULIN, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			
3004321100	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004321900	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004322000	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391100	OTHER MEDICAMENTS FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391900	OTHER MEDICAMENTS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004392000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401100	ANAESTHETICS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401200	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401900	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004402000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR VETERINARY MEDICINE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3004501000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR HUMAN MEDICINE	9	10			
3004502000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004901000	SYNTHETIC SUBSTITUTES FOR HUMAN PLASMA, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902100	ANAESTHETICS, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902200	PATCHES IMPREGNATED WITH NITROGLYCERINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902300	MEDICAMENTS FOR HUMAN MEDICINE, FOR PARENTERAL NUTRITION, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902400	MEDICAMENTS FOR HUMAN MEDICINE, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902900	OTHER MEDICAMENTS, EXCLUDING ANESTHETICS, FOR HUMAN MEDICINE, PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004903000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3005101000	ADHESIVE PLASTERS AND SMALL BANDAGES	9	5			
3005109000	OTHER ADHESIVE DRESSINGS AND OTHER ARTICLES HAVING AN ADHESIVE LAYER	9	5			
3005901000	ABSORBENT COTTON	9	10			
3005902000	BANDAGES	9	7			
3005903100	GAUZES IMPREGNATED WITH PLASTER OR OTHER SUBSTANCES SUITABLE FOR TREATING FRACTURES	9	10			
3005903900	OTHER GAUZES	9	10			
3005909000	WADDING AND SIMILAR ARTICLES (FOR EXAMPLE ADHESIVE PLASTERS AND POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PACKAGED FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES	9	7			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3006101000	STERILE SURGICAL CATGUT AND SIMILAR STERILE SUTURE MATERIALS, FOR SURGICAL WOUND CLOSURE	9	10			
3006102000	STERILE TISSUE ADHESIVES FOR SURGICAL WOUND CLOSURE	9	10			
3006109000	STERILE LAMINARIA; STERILE ABSORBABLE SURGICAL OR DENTAL HAEMOSTATICS, WHETHER OR NOT ABSORBABLE	9	5			
3006200000	BLOOD-GROUPING REAGENTS	9	0			
3006301000	OPACIFYING PREPARATIONS CONTAINING BARIUM SULPHATE	9	0			
3006302000	OTHER OPACIFYING PREPARATIONS	9	0			
3006303000	DIAGNOSTIC REAGENTS	9	0			
3006401000	DENTAL CEMENTS AND OTHER DENTAL FILLINGS	9	5			
3006402000	BONE RECONSTRUCTION CEMENTS	9	0			
3006500000	FIRST-AID BOXES AND KITS	9	5			
3006600000	CHEMICAL CONTRACEPTIVE PREPARATIONS BASED ON HORMONES, ON OTHER PRODUCTS OF HEADING 2937 OR ON SPERMICIDES	9	5			
3006700000	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	9	0			
3006910000	APPLIANCES IDENTIFIABLE FOR OSTOMY USE	9	5			
3006920000	WASTE PHARMACEUTICALS	9	10			
3101001000	SEABIRD GUANO	0	0			
3101009000	OTHER ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE	0	0			
3102101000	UREA CONTAINING MORE THAN 45 % BUT NO MORE THAN 46 % NITROGEN BY WEIGHT (FERTILIZER QUALITY)	0	0			
3102109000	OTHER UREA, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102210000	AMMONIUM SULPHATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3102290000	DOUBLE SALTS AND MIXTURES OF AMMONIUM SULPHATE AND AMMONIUM NITRATE	0	0			
3102300010	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR AGRICULTURAL USE	0	0			
3102300020	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR MINING USE (ANFO GRADE)	0	0			
3102300090	OTHER AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102400000	MIXTURES OF AMMONIUM NITRATE WITH CALCIUM CARBONATE OR OTHER INORGANIC NON-FERTILISING SUBSTANCES	0	0			
3102500000	SODIUM NITRATE	0	0			
3102600000	DOUBLE SALTS AND MIXTURES OF CALCIUM NITRATE AND AMMONIUM NITRATE	0	0			
3102800000	MIXTURES OF UREA AND AMMONIUM NITRATE IN AQUEOUS OR AMMONIACAL SOLUTION	0	0			
3102901000	MIXTURES OF CALCIUM NITRATE AND MAGNESIUM NITRATE	0	0			
3102909000	OTHER MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS, INCLUDING MIXTURES NOT SPECIFIED IN THE FOREGOING SUBHEADINGS	0	0			
3103100000	SUPERPHOSPHATES	0	0			
3103900010	BASIC SLAG	0	0			
3103900090	OTHER MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC	0	0			
3104201000	POTASSIUM CHLORIDE, CONTAINING NO LESS THAN 22 % BUT NO MORE THAN 62 % POTASSIUM BY WEIGHT, EXPRESSED AS POTASSIUM OXIDE (FERTILIZER QUALITY)	0	0			
3104209000	OTHER POTASSIUM CHLORIDE	0	0			
3104300000	POTASSIUM SULPHATE	0	0			
3104901000	MAGNESIUM POTASSIUM SULPHATE	0	0			
3104909010	CARNALLITE, SYLVITE AND OTHER CRUDE NATURAL POTASSIUM SALTS	0	0			
3104909090	OTHER MINERAL OR CHEMICAL FERTILIZERS, POTASSIC	0	0			
3105100000	GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES WITH A GROSS WEIGHT NOT EXCEEDING 10 KG	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3105200000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE THREE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM	0	0			
3105300000	DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105400000	AMMONIUM DIHYDROGENORTHOPHOSPHATE (MONOAMMONIUM PHOSPHATE) AND MIXTURES THEREOF WITH DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105510000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING NITRATES AND PHOSPHATES	0	0			
3105590000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND PHOSPHORUS	0	0			
3105600000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS PHOSPHORUS AND POTASSIUM	0	0			
3105901000	SODIUM POTASSIUM NITRATE (SALTPETRE)	0	0			
3105902000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND POTASSIUM	0	0			
3105909000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS	0	0			
3201100000	QUEBRACHO EXTRACT	0	0			
3201200000	WATTLE EXTRACT	0	0			
3201902000	QUEBRACHO TANNIN	0	0			
3201903000	OAK OR CHESTNUT EXTRACTS	0	0			
3201909010	MANGROVE OR DIVIDIVI EXTRACTS	0	0			
3201909090	OTHER TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			
3202100000	SYNTHETIC ORGANIC TANNING SUBSTANCES	9	5			
3202901000	ENZYMATIC PREPARATIONS FOR PRETANNING	9	5			
3202909000	INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES	9	5			
3203001100	COLOURING MATTER OF LOGWOOD ORIGIN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3203001200	CHLOROPHYLLS	0	0			
3203001300	NATURAL INDIGO	0	0			
3203001400	COLOURING MATTER OF ANNATTO ORIGIN	9	5			
3203001500	COLOURING MATTER OF MARIGOLD (XANTOPHYLL) ORIGIN	9	5			
3203001600	COLOURING MATTER OF PURPLE MAIZE (ANTHOCYANIN) ORIGIN	9	5			
3203001700	COLOURING MATTER OF CURCUMA (CURCUMIN) ORIGIN	9	5			
3203001900	OTHER COLOURING MATTER OF VEGETABLE ORIGIN	9	5			
3203002100	COCHINEAL CARMINE	9	5			
3203002900	OTHER COLOURING MATTER OF ANIMAL ORIGIN	0	0			
3204110000	DISPERSE DYES AND PREPARATIONS BASED THEREON	0	0			
3204120000	ACID DYES, WHETHER OR NOT PREMETALLISED, AND PREPARATIONS BASED THEREON; MORDANT DYES AND PREPARATIONS BASED THEREON	0	0			
3204130000	BASIC DYES AND PREPARATIONS BASED THEREON	0	0			
3204140000	DIRECT DYES AND PREPARATIONS BASED THEREON	0	0			
3204151000	SYNTHETIC INDIGO	0	0			
3204159000	OTHER VAT DYES (INCLUDING THOSE USABLE IN THAT STATE DIRECTLY AS PIGMENTS) AND PREPARATIONS BASED THEREON	0	0			
3204160000	REACTIVE DYES AND PREPARATIONS BASED THEREON	0	0			
3204170000	PIGMENTS AND PREPARATIONS BASED THEREON	0	0			
3204191000	PREPARATIONS BASED ON SYNTHETIC CAROTENOIDS	0	0			
3204199000	OTHER COLOURING MATTER, INCLUDING MIXTURES OF COLOURING MATTER OF TWO OR MORE OF THE SUBHEADINGS 3204.11 TO 3204.19	0	0			
3204200000	SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3204900000	OTHER SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLOURESCENT BRIGHTENING AGENTS	0	0			
3205000000	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	9	5			
3206110000	PIGMENTS AND PREPARATIONS BASED ON TITANIUM OXIDE, CONTAINING 80 % OR MORE TITANIUM DIOXIDE BY WEIGHT, CALCULATED ON THE DRY MATTER	0	0			
3206190000	OTHER PIGMENTS AND PREPARATIONS BASED ON TITANIUM DIOXIDE	0	0			
3206200000	PIGMENTS AND PREPARATIONS BASED ON CHROMIUM COMPOUNDS	9	10			
3206410000	ULTRAMARINE AND PREPARATIONS BASED THEREON	0	0			
3206420000	LITHOPONE AND OTHER PIGMENTS AND PREPARATIONS BASED ON ZINC SULPHIDE	0	0			
3206491000	CONCENTRATED DISPERSIONS OF OTHER PIGMENTS, IN PLASTIC, RUBBER OR OTHER MEDIA	9	5			
3206492000	PIGMENTS AND PREPARATIONS BASED ON CADMIUM COMPOUNDS	0	0			
3206493000	PIGMENTS AND PREPARATIONS BASED ON HEXACYANOFERRATES (FERROCYANIDES AND FERRICYANIDES)	9	0			
3206499100	MINERAL BLACKS	0	0			
3206499900	OTHER COLOURING MATTER AND PREPARATIONS	0	0			
3206500000	INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
3207100000	PREPARED PIGMENTS, PREPARED OPACIFIERS, PREPARED COLOURS AND SIMILAR PREPARATIONS	0	0			
3207201000	VITRIFIABLE ENAMELS AND GLAZES	0	0			
3207209000	ENGOBES (SLIPS) AND SIMILAR PREPARATIONS	0	0			
3207300000	LIQUID LUSTRES AND SIMILAR PREPARATIONS	9	5			
3207401000	GLASS FRIT	0	0			
3207409000	OTHER GLASS, INF THE FORM OF POWDER, GRANULES OR FLAKES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3208100000	PAINTS AND VARNISHED BASED ON POLYESTERS	9	10			
3208200000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3208900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER	9	10			
3209100000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3209900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM;	9	10			
3210001000	ANTICORROSIVE AND ANTIFOULING MARINE COATINGS	9	10			
3210002000	WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	0	0			
3210009000	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	9	10			
3211000000	PREPARED DRIERS	9	10			
3212100000	STAMPING FOILS	0	0			
3212901000	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS	0	0			
3212902000	DYES AND OTHER COLOURING MATTER PACKAGED OR OTHERWISE PREPARED FOR RETAIL SALE	9	10			
3213101000	WATER PAINTS (PREMIXED, WATER-COLOURS)	9	10			
3213109000	OTHER COLOURS IN SETS	9	10			
3213900000	OTHER ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS	9	10			
3214101000	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS	9	10			
3214102000	PAINTERS' FILLINGS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3214900000	NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE	9	10			
3215110000	BLACK PRINTING INKS	9	10			
3215190000	OTHER PRINTING INKS	9	10			
3215901000	HECTOGRAPHIC AND MIMEOGRAPHIC INKS	9	5			
3215902000	INKS FOR BALL-POINT PENS	0	0			
3215909000	OTHER WRITING OR DRAWING INKS AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	9	10			
3301120000	ESSENTIAL OILS OF ORANGE	0	0			
3301130000	ESSENTIAL OILS OF LEMON	9	5			
3301191000	ESSENTIAL OILS OF LIME	0	0			
3301199000	ESSENTIAL OILS OF OTHER CITRUS FRUIT	0	0			
3301240000	ESSENTIALS OILS OF PEPPERMINT (MENTHA PIPERITA)	0	0			
3301250000	ESSENTIAL OILS OF OTHER MINTS	0	0			
3301291000	ESSENTIAL OILS OF ANISE	0	0			
3301292000	ESSENTIAL OILS OF EUCALYPTUS	0	0			
3301293000	ESSENTIAL OILS OF LAVANDER OR OF LAVANDIN	0	0			
3301299000	OTHER ESSENTIAL OILS OTHER THAN THOSE OF CITRUS FRUIT	0	0			
3301300000	RESINOIDS	0	0			
3301901000	OTHER AROMATIC AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS	0	0			
3301902000	EXTRACTED OLEORESINS	9	0			
3301909000	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	0	0			
3302101000	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES WITH AN ALCOHOLIC STRENGTH BY VOLUME EXCEEDING 0,5 % VOL	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3302109000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
3302900000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY	9	5			
3303000000	PERFUMES AND TOILET WATERS	9	5			
3304100000	LIP MAKE-UP PREPARATIONS	9	5			
3304200000	EYE MAKE-UP PREPARATIONS	9	5			
3304300000	MANICURE OR PEDICURE PREPARATIONS	9	10			
3304910000	OTHER POWDERS OF BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), WHETHER OR NOT COMPRESSED	9	10			
3304990000	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS	9	0			
3305100000	SHAMPOOS	9	10			
3305200000	PREPARATIONS FOR PERMANENT WAVING OR STRAIGHTENING	9	10			
3305300000	HAIR LACQUERS	9	10			
3305900000	OTHER PREPARATIONS FOR USE ON THE HAIR	9	0			
3306100000	DENTIFRICES	9	10			
3306200000	YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES	9	5			
3306900000	OTHER PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; IN INDIVIDUAL RETAIL PACKAGES	9	5			
3307100000	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS	9	5			
3307200000	PERSONAL DEODORANTS AND ANTIPERSPIRANTS	9	5			
3307300000	PERFUMED BATH SALTS AND OTHER BATH PREPARATIONS	9	5			
3307410000	"AGARBATTI" AND OTHER ODORIFEROUS PREPARATIONS THAT OPERATE BY BURNING	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3307490000	OTHER PREPARATIONS FOR PERFUMING OR DEODORISING ROOMS, INCLUDING ODIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES	9	10			
3307901000	PREPARATIONS FOR CONTACT LENSES OR ARTIFICIAL EYES	9	5			
3307909000	DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
3401110000	SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS TOILETRIES, INCLUDING MEDICATED PRODUCTS	9	10			
3401191000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES	9	10			
3401199000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT	9	10			
3401200000	SOAP IN OTHER FORMS	9	10			
3401300000	ORGANIC SURFACTANTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP	9	10			
3402111000	ORGANIC, ANIONIC SURFACTANTS, FATTY ALCOHOL SULPHATES OR SULPHONATES, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402119000	OTHER ORGANIC, ANIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402121000	ORGANIC, CATIONIC SURFACTANTS, FATTY AMINE SALTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	0			
3402129000	OTHER ORGANIC, CATIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402131000	ORGANIC NON-IONIC SURFACTANTS, OBTAINED BY CONDENSING ETHYLENE OXIDE WITH MIXTURES OF LINEAR ALCOHOLS WITH ELEVEN OR MORE CARBON ATOMS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402139000	OTHER ORGANIC, NON-IONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402191000	ALKYLBETAINE OR SULPHOBETAINE PROTEINS	9	5			
3402199000	OTHER ORGANIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402200000	OTHER PREPARATIONS PUT UP FOR RETAIL SALE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3402901000	DETERGENTS FOR THE TEXTILE INDUSTRY	9	5			
3402909100	SURFACTANTS BASED ON SODIUM NONYLOXYBENZENE SULPHONATE	9	5			
3402909900	OTHER SURFACTANTS FOR WASHING AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.	9	5			
3403110000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			
3403190000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3403910000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			
3403990000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3404200000	WAXES OF POLY(OXYETHYLENE) (POLYETHYLENE GLYCOL)	0	0			
3404903000	WAXES OF CHEMICALLY MODIFIED LIGNITE	0	0			
3404904010	WAXES OF POLYETHYLENE, ARTIFICIAL	0	0			
3404904020	WAXES OF POLYETHYLENE, PREPARED	9	5			
3404909010	OTHER ARTIFICIAL WAXES	0	0			
3404909020	OTHER PREPARED WAXES	9	10			
3405100000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR FOOTWEAR OR LEATHER	9	10			
3405200000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR THE MAINTENANCE OF WOODEN FURNITURE, FLOORS OR OTHER WOODWORK	9	10			
3405300000	POLISHES AND SIMILAR PREPARATIONS FOR COACHWORK, OTHER THAN METAL POLISHES	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3405400000	SCOURING PASTES AND POWDERS AND OTHER SCOURING PREPARATIONS	9	10			
3405900000	OTHER POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04	9	10			
3406000000	CANDLES, TAPERS AND THE LIKE	9	10			
3407001000	MODELLING PASTES	9	10			
3407002000	"DENTAL WAX" OR "DENTAL IMPRESSION COMPOUNDS"	9	5			
3407009000	OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	9	0			
3501100000	CASEIN	0	0			
3501901000	CASEIN GLUES	9	0			
3501909000	CASEINATES AND OTHER CASEIN DERIVATIVES	0	0			
3502110000	EGG ALBUMIN, DRIED	9	3			
3502190000	OTHER EGG ALBUMINS	9	3			
3502200000	MILK ALBUMIN, INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS	9	0			
3502901000	OTHER ALBUMINS	9	0			
3502909000	ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			
3503001000	GELATIN AND GELATIN DERIVATIVES	9	5			
3503002000	ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN	0	0			
3504001000	PEPTONES AND THEIR DERIVATIVES	0	0			
3504009000	OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	0			
3505100000	DEXTRINS AND OTHER MODIFIED STARCHES	9	E			(*)
3505200000	GLUES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3506100000	PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG	9	10			
3506910000	GLUES BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13 OR ON RUBBER	9	10			
3506990000	OTHER PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	9	10			
3507100000	RENNET AND CONCENTRATES THEREOF	0	0			
3507901300	PANCREATIN	0	0			
3507901900	OTHER PANCREATIC ENZYMES AND CONCENTRATES THEREOF	0	0			
3507903000	PAPAIN	0	0			
3507904000	OTHER ENZYMES AND CONCENTRATES THEREOF	0	0			
3507905000	ENZYMATIC PREPARATIONS FOR TENDERIZING MEAT	9	0			
3507906000	ENZYMATIC PREPARATIONS FOR CLARIFYING BEVERAGES	0	0			
3507909000	OTHER ENZYMES; ENZYMATIC PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3601000000	PROPELLENT POWDERS	9	5			
3602001100	DYNAMITES	9	5			
3602001900	OTHER PREPARED EXPLOSIVES BASED ON ORGANIC NITRATE DERIVATIVES	9	5			
3602002000	PREPARED EXPLOSIVES BASED ON AMMONIUM NITRATE	9	5			
3602009000	OTHER PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	9	5			
3603001000	SAFETY FUSES	9	5			
3603002000	DETONATING FUSES	9	5			
3603003000	DETONATORS	9	5			
3603004000	PERCUSSION CAPS	9	5			
3603005000	IGNITERS	9	5			
3603006000	ELECTRIC DETONATORS	9	5			
3604100000	FIREWORKS	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3604900000	SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.	9	10			
3605000000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604	9	10			
3606100000	LIQUID OR LIQUEFIED-GAS FUELS IN CONTAINERS OF A KIND USED FOR FILLING OR REFILLING CIGARETTE OR SIMILAR LIGHTERS AND OF A CAPACITY NOT EXCEEDING 300 CM ³	9	0			
3606900010	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS	0	0			
3606900090	OTHER ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	9	0			
3701100000	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3701200000	INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS	9	0			
3701301000	METALLIC PLATES FOR GRAPHIC ARTS WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701309000	OTHER PLATES AND FILM IN THE FLAT, WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701910000	PLATES AND FILM IN THE FLAT FOR COLOUR PHOTOGRAPHY (POLYCHROME), SENSITISED AND UNEXPOSED	0	0			
3701990000	OTHER PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES	0	0			
3702100000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3702310000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3702320000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, WITH SILVER HALIDE EMULSION	9	0			
3702390000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3702410000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3702420000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, OTHER THAN FOR COLOUR PHOTOGRAPHY	9	0			
3702430000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH NOT EXCEEDING 200 M	9	0			
3702440000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 105 MM BUT NOT EXCEEDING 610 MM	9	0			
3702510000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH NOT EXCEEDING 14 M	9	0			
3702520000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH EXCEEDING 14 M	9	0			
3702530000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, FOR SLIDES	9	0			
3702540000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, OTHER THAN FOR SLIDES	9	0			
3702550000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3702560000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 35 MM	9	0			
3702910000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH NOT EXCEEDING 16 MM	9	0			
3702930000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M	9	0			
3702940000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			
3702950000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 35 MM	9	0			
3703100000	PHOTOGRAPHIC PAPER, PAPERBOARD OR TEXTILES, SENSITISED, UNEXPOSED, IN ROLLS OF A WIDTH EXCEEDING 610 MM	9	0			
3703200000	OTHER PAPER, PAPERBOARD AND TEXTILES, SENSITISED AND UNEXPOSED, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3703900000	OTHER PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED	9	0			
3704000000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	9	0			
3705100000	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, FOR OFFSET REPRODUCTION	0	0			
3705900000	OTHER PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM	9	0			
3706100000	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK, OF A WIDTH OF 35 MM OR MORE	9	0			
3706900000	OTHER CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3707100000	SENSITIZING EMULSIONS	9	0			
3707900000	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE	9	5			
3801100000	ARTIFICIAL GRAPHITE	0	0			
3801200000	COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE	0	0			
3801300000	CARBONACEOUS PASTES FOR ELECTRODES AND SIMILAR PASTES FOR FURNACE LININGS	0	0			
3801900000	OTHER PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES	0	0			
3802100000	ACTIVATED CARBON	0	0			
3802901000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE), ACTIVATED	0	0			
3802902000	ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	0	0			
3802909000	OTHER ACTIVATED NATURAL MINERAL PRODUCTS	9	0			
3803000000	TALL OIL, WHETHER OR NOT REFINED	0	0			
3804001000	LIGNIN SULPHITES	0	0			
3804009000	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	9	0			
3805100000	GUM, WOOD OR SULPHATE TURPENTINE OILS	0	0			
3805901000	PINE OIL	0	0			
3805909000	OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE	0	0			
3806100000	ROSIN AND RESIN ACIDS	0	0			
3806200000	SALTS OF ROSIN, OF RESIN ACIDS OR OF DERIVATIVES OF ROSIN OR RESIN ACIDS, OTHER THAN SALTS OF ROSIN ADDUCTS	9	5			
3806300000	ESTER GUMS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3806903000	ROSIN SPIRIT AND ROSIN OILS	0	0			
3806904000	RUN GUMS	9	0			
3806909000	DERIVATIVES OF ROSIN OR RESIN ACIDS	0	0			
3807000000	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	0			
3808500010	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500020	OTHER INSECTICIDES EXCEPT PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500090	OTHER GOODS SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	0	0			
3808911100	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, CONTAINING PERMETHRIN OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808911200	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, BASED ON METHYL BROMIDE	0	0			
3808911900	OTHER INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808919100	INSECTICIDES BASED ON PYRETHRUM	0	0			
3808919200	INSECTICIDES BASED ON PYRETHRUM OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808919300	INSECTICIDES BASED ON CARBOFURAN	0	0			
3808919400	INSECTICIDES BASED ON DIMETHOATE	0	0			
3808919910	INSECTICIDES BASED ON METHYL BROMIDE	0	0			
3808919990	OTHER INSECTICIDES OTHER THAN THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808921000	FUNGICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808929100	FUNGICIDES WITH A BASIS OF COPPER COMPOUNDS, OTHERWISE PRESENTED	0	0			
3808929200	FUNGICIDES WITH A BASIS OF PYRAZOFOS, BUTACHLOR OR ALACHLOR, OTHERWISE PRESENTED	0	0			
3808929900	OTHER FUNGICIDES, OTHERWISE PRESENTED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3808931000	HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808939000	OTHER HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS	0	0			
3808941000	DISINFECTANTS PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808949000	OTHER DISINFECTANTS	0	0			
3808991000	RODENTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808999000	RODENTICIDES EXCLUDING THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3809100000	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), WITH A BASIS OF AMYLACEOUS SUBSTANCES, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES	9	5			
3809910000	OTHER 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 OR LIKE INDUSTRIES	9	5			
3809920000	OTHER 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 PAPER OR LIKE INDUSTRIES	9	10			
3809930000	OTHER 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 LEATHER OR LIKE INDUSTRIES	9	10			
3810101000	PICKLING PREPARATIONS FOR METAL SURFACES	0	0			
3810102000	SOLDERING, BRAZING OR WELDING POWDERS AND PASTES BASED ON TIN, LEAD OR ANTIMONY ALLOYS	0	0			
3810109000	OTHER SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS	0	0			
3810901000	FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3810902000	PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS	0	0			
3811110000	ANTI-KNOCK PREPARATIONS BASED ON LEAD COMPOUNDS	0	0			
3811190000	OTHER ANTI-KNOCK PREPARATIONS	0	0			
3811211000	VISCOSITY IMPROVERS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES	0	0			
3811212000	DETERGENTS AND DISPERSANTS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES, OTHER THAN VISCOSITY IMPROVERS	0	0			
3811219000	OTHER ADDITIVES FOR LUBRICATING OILS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	9	5			
3811290000	OTHER ADDITIVES FOR LUBRICATING OILS	9	5			
3811900000	OXIDATION INHIBITORS, GUM INHIBITORS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, EXCLUDING ADDITIVES FOR LUBRICATING OILS.	0	0			
3812100000	PREPARED RUBBER ACCELERATORS	0	0			
3812200000	COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS	0	0			
3812301000	ANTI-OXIDISING PREPARATIONS	0	0			
3812309000	OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS	9	10			
3813001100	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS, WITH A BASIS OF HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OR MIXTURES CONTAINING THESE PRODUCTS	9	5			
3813001900	OTHER PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS	9	5			
3813002000	CHARGED FIRE-EXTINGUISHING GRENADES	9	5			
3814000000	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	9	5			
3815110000	SUPPORTED CATALYSTS WITH NICKEL OR NICKEL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815120000	SUPPORTED CATALYSTS WITH PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3815191000	SUPPORTED CATALYSTS WITH TITANIUM OR TITANIUM COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815199000	OTHER SUPPORTED CATALYSTS	0	0			
3815900000	OTHER REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3816000000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	0			
3817001000	DODECYLBENZENE	0	0			
3817002000	MIXED ALKYLANTHRALENES	0	0			
3817009010	TRIDECYLBENZENE	9	0			
3817009090	OTHER MIXED ALKYL BENZENES OTHER THAN THOSE OF HEADINGS 27.07 OR 29.02.	0	0			
3818000000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	0			
3819000000	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	9	5			
3820000000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	0	0			
3821000010	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE)	0	0			
3821000020	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF PLANT, HUMAN OR ANIMAL CELLS	0	0			
3822003000	CERTIFIED REFERENCE MATERIALS	0	0			
3822009000	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06	0	0			
3823110000	STEARIC ACID	9	5			
3823120000	OLEIC ACID	9	5			
3823130000	TALL OIL FATTY ACIDS	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3823190000	OTHER INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING	0	0			
3823701000	LAURYL ALCOHOL	0	0			
3823702000	CETYL ALCOHOL	0	0			
3823703000	STEARYL ALCOHOL	0	0			
3823709000	OTHER INDUSTRIAL FATTY ALCOHOLS	0	0			
3824100000	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES	0	0			
3824300000	NON-AGGLOMERATED METAL CARBIDES MIXED TOGETHER OR WITH METALLIC BINDERS	0	0			
3824400000	PREPARED ADDITIVES FOR CEMENTS, MORTARS OR CONCRETES	9	10			
3824500000	NON-REFRACTORY MORTARS AND CONCRETES	9	5			
3824600000	SORBITOL OTHER THAN THAT OF SUBHEADING 29.05.44	0	E			
3824710010	MIXTURES CONTAINING PERFLUOROCARBONS	9	0			
3824710090	OTHER MIXTURES CONTAINING CHLOROFLUOROCARBONS (CFCS), WHETHER OR NOT CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), OR HYDROFLUOROCARBONS (HFCS)	0	0			
3824720000	MIXTURES CONTAINING BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE OR DIBROMO-TETRAFLUOROETHANES	9	5			
3824730000	MIXTURES CONTAINING HYDROBROMOFLUOROCARBONS (HBFCs)	0	0			
3824740000	MIXTURES CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), WHETHER OR NOT CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS)	0	0			
3824750000	MIXTURES CONTAINING CARBON TETRACHLORIDE	0	0			
3824760000	MIXTURES CONTAINING 1,1,1-TRICHLOROETHANE (METHYL CHLOROFORM)	0	0			
3824770000	MIXTURES CONTAINING BROMOMETHANE (METHYL BROMIDE) OR BROMOCHLOROMETHANE	0	0			
3824780000	MIXTURES CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS) OR HYDROCHLOROFLUOROCARBONS (HCFCs)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3824790010	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	5			
3824790020	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	9	5			
3824790090	OTHER MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	0	0			
3824810000	MIXTURES AND PREPARATIONS CONTAINING OXIRANE (ETHYLENE OXIDE)	0	0			
3824820000	MIXTURES AND PREPARATIONS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
3824830000	MIXTURES AND PREPARATIONS CONTAINING TRIS(2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
3824901000	PETROLEUM SULPHONATES	0	0			
3824902100	CHLOROPARAFFINS	0	0			
3824902200	MIXED LOW MOLECULAR WEIGHT POLYETHYLENE GLYCOLS	0	0			
3824903100	ANTI-SCALING PREPARATIONS	0	0			
3824903200	PREPARATIONS FOR CLARIFYING WINES AND OTHER LIQUIDS	0	0			
3824904000	FUSIBLE CERAMIC FIRING TESTERS; SODA-LIME; HYDRATED SILICA GEL; COPYING PASTES WITH A BASIS OF GELATINE	0	0			
3824905000	NAPHTHENIC ACIDS, THEIR WATER-INSOLUBLE SALTS AND THEIR ESTERS	9	5			
3824906000	PREPARATIONS FOR WELL-PERFORATING FLUIDS	0	0			
3824907000	PREPARATIONS FOR CONCENTRATING MINERALS, OTHER THAN THOSE CONTAINING XANTHATES	0	0			
3824908000	ANABOLICS; MIXTURES OF SODIUM SULPHATE AND SODIUM CHROMATE	0	0			
3824909100	MANEB, ZINEB, MANCOZEB	0	0			
3824909200	FERRITES WITH AGGLOMERANTS, IN POWDER OR GRANULES	0	0			
3824909300	ION EXCHANGERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3824909400	COMPOUND HARDENERS	0	0			
3824909500	PHOSPHORIC ACID, NOT ISOLATED, WHETHER OR NOT CONCENTRATED, OF A P ₂ O ₅ CONTENT NOT EXCEEDING 54 %	0	0			
3824909600	CORRECTING FLUIDS PUT UP IN PACKINGS FOR RETAIL SALE	9	5			
3824909700	PROPINEB	0	0			
3824909800	GREY OXIDE OR BLACK OXIDE PREPARATIONS FOR THE MANUFACTURE OF ACCUMULATOR PLATES	0	0			
3824909911	MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10, INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES	0	0			
3824909912	MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10, INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, NPROPYL OR ISOPROPYL) PHOSPHORAMIDOCYANIDATES	9	10			
3824909913	MIXTURES CONSISTING MAINLY OF ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYL DIFLUORIDES	9	10			
3824909914	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	10			
3824909915	MIXTURES CONSISTING MAINLY OF DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	10			
3824909920	MIXTURES CONSISTING MAINLY OF [S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOTHIOATES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909930	MIXTURES CONSISTING MAINLY OF [O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909941	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) 2-CHLOROETHYLAMINES OR THEIR PROTONATED SALTS	9	10			
3824909942	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3824909951	MIXTURES CONSISTING MAINLY OF N,N-DIMETHYL-2-AMINOETHANOLS OR N,N-DIETHYL-2-AMINOETHANOLS OR THEIR PROTONATED SALTS	9	10			
3824909959	OTHER MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	0	0			
3824909960	OTHER MIXTURES CONSISTING MAINLY OF CHEMICALS CONTAINING A PHOSPHOROUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL, N-PROPYL OR ISOPROPYL GROUP BUT NOT FURTHER CARBON ATOMS	0	0			
3824909971	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	10			
3824909979	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OTHER THAN MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	9	10			
3824909991	FUSEL OIL; DIPPEL'S OIL	0	0			
3824909999	OTHER CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3825100000	MUNICIPAL WASTE	9	5			
3825200000	SEWAGE SLUDGE	9	5			
3825300000	CLINICAL WASTE	9	5			
3825410000	HALOGENATED	9	5			
3825490000	OTHER WASTE ORGANIC SOLVENTS	9	5			
3825500000	WASTES OF METAL PICKLING LIQUORS, HYDRAULIC FLUIDS, BRAKE FLUIDS AND ANTI-FREEZE FLUIDS	9	5			
3825610000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, MAINLY CONTAINING ORGANIC CONSTITUENTS	9	5			
3825690000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES	9	5			
3825900000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3901100000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF LESS THAN 0,94, IN PRIMARY FORMS	0	0			
3901200000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF 0,94 OR MORE, IN PRIMARY FORMS	0	0			
3901300000	ETHYLENE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3901901000	COPOLYMERS OF ETHYLENE WITH OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3901909000	OTHER POLYMERS OF ETHYLENE, IN PRIMARY FORMS	0	0			
3902100000	POLYPROPYLENE, IN PRIMARY FORMS	0	0			
3902200000	POLYISOBUTYLENE, IN PRIMARY FORMS	0	0			
3902300000	PROPYLENE COPOLYMERS, IN PRIMARY FORMS	0	0			
3902900000	OTHER POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3903110000	EXPANSIBLE POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903190000	OTHER POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903200000	STYRENE-ACRYLONITRILE (SAN) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903300000	ACRYLONITRILE-BUTADIENE-STYRENE (ABS) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903900000	OTHER POLYMERS OF STYRENE IN PRIMARY FORMS	0	0			
3904101000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY EMULSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904102000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY SUSPENSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904109000	OTHER POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			
3904210000	OTHER NON-PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904220000	OTHER PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904301000	VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3904309000	OTHER VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904400000	OTHER VINYL CHLORIDE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904500000	VINYLDENE CHLORIDE POLYMERS, IN PRIMARY FORMS	0	0			
3904610000	POLYTETRAFLUOROETHYLENE, IN PRIMARY FORMS	0	0			
3904690000	OTHER FLUOROPOLYMERS, IN PRIMARY FORMS	0	0			
3904900000	OTHER POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	0	0			
3905120000	POLY(VINYL ACETATE), IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			
3905190000	OTHER POLY(VINYL ACETATE), IN PRIMARY FORMS	0	0			
3905210000	VINYL ACETATE COPOLYMERS, IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			
3905290000	OTHER VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	9	5			
3905300000	POLY(VINYL ALCOHOL), WHETHER OR NOT CONTAINING UNHYDROLYSED ACETATE GROUPS, IN PRIMARY FORMS	0	0			
3905910000	COPOLYMERS, IN PRIMARY FORMS	0	0			
3905991000	POLYVINYLBUTYRAL, IN PRIMARY FORMS	0	0			
3905992000	POLYVINYLPYRROLIDONE, IN PRIMARY FORMS	0	0			
3905999000	OTHER POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS, IN PRIMARY FORMS	0	0			
3906100000	POLY(METHYL METHACRYLATE), IN PRIMARY FORMS	0	0			
3906901000	POLYACRYLONITRILE, IN PRIMARY FORMS	0	0			
3906902100	SODIUM POLYACRYLATE, CAPABLE OF ABSORBING 1 % BY WEIGHT OF AN AQUEOUS SOLUTION OF SODIUM CHLORIDE TWENTY OR MORE TIMES ITS OWN WEIGHT, IN PRIMARY FORMS	9	0			
3906902900	OTHER POLYACRYLATES OF SODIUM OR POTASSIUM, IN PRIMARY FORMS	9	0			
3906909000	OTHER ACRYLIC POLYMERS, IN PRIMARY FORMS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3907100000	POLYACETALS, IN PRIMARY FORMS	0	0			
3907201000	POLYETHYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907202000	POLYPROPYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907203000	POLYETHER POLYOLS DERIVED FROM PROPYLENE OXIDE, IN PRIMARY FORMS	0	0			
3907209000	OTHER POLYETHERS, IN PRIMARY FORMS	0	0			
3907301000	LIQUID EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907309000	OTHER EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907400000	POLYCARBONATES, IN PRIMARY FORMS	0	0			
3907500000	ALKYD RESINS, IN PRIMARY FORMS	9	10			
3907601000	POLY(ETHYLENE TEREPHTHALATE) CONTAINING TITANIUM DIOXIDE, IN PRIMARY FORMS	0	0			
3907609000	OTHER POLY(ETHYLENE TEREPHTHALATE), IN PRIMARY FORMS	0	0			
3907700000	POLY(LACTIC ACID), IN PRIMARY FORMS	0	0			
3907910000	OTHER UNSATURATED POLYESTERS, IN PRIMARY FORMS	0	0			
3907990000	OTHER POLYESTERS, IN PRIMARY FORMS	0	0			
3908101000	POLYAMIDE-6 (POLYCAPROLACTAM), IN PRIMARY FORMS	0	0			
3908109000	POLYAMIDE -11, -12, -6.6, -6.9, -6.10 OR -6.12, IN PRIMARY FORMS	0	0			
3908900000	OTHER POLYAMIDES, IN PRIMARY FORMS	9	10			
3909101000	UREA FORMALDEHYDE MOULDING POWDERS, IN PRIMARY FORMS	0	0			
3909109000	OTHER UREA RESINS; THIOUREA RESINS, IN PRIMARY FORMS	0	0			
3909201000	MELAMINE FORMALDEHYDE, IN PRIMARY FORMS	0	0			
3909209000	OTHER MELAMINE RESINS, IN PRIMARY FORMS	0	0			
3909300000	OTHER AMINO-RESINS, IN PRIMARY FORMS	9	10			
3909400000	PHENOLIC RESINS, IN PRIMARY FORMS	0	0			
3909500000	POLYURETHANES, IN PRIMARY FORMS	9	10			
3910001000	DISPERSIONS (EMULSIONS OR SUSPENSIONS) OR SOLUTIONS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3910009000	OTHER SILICONES, IN PRIMARY FORMS	0	0			
3911101000	COUMARONE-INDENE RESINS, IN PRIMARY FORMS	0	0			
3911109000	PETROLEUM RESINS, COUMARONE OR INDENE RESINS AND POLYTERPENES, IN PRIMARY FORMS	0	0			
3911900000	POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3912110000	NON-PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			
3912120000	PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			
3912201000	COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912209000	OTHER CELLULOSE NITRATES OTHER THAN COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912310000	CARBOXYMETHYLCELLULOSE AND ITS SALTS, IN PRIMARY FORMS	0	0			
3912390010	NON-PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912390020	PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912900000	OTHER CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3913100000	ALGINIC ACID, ITS SALTS AND ESTERS, IN PRIMARY FORMS	0	0			
3913901000	CHLORINATED RUBBER, IN PRIMARY FORMS	0	0			
3913903000	OTHER CHEMICAL DERIVATIVES OF NATURAL RUBBER, IN PRIMARY FORMS	0	0			
3913904000	OTHER MODIFIED NATURAL POLYMERS, IN PRIMARY FORMS	0	0			
3913909000	OTHER NATURAL POLYMERS AND MODIFIED NATURAL POLYMERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3914000000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 3913, IN PRIMARY FORMS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3915100000	WASTE, PARINGS AND SCRAP OF POLYMERS OF ETHYLENE	9	10			
3915200000	WASTE, PARINGS AND SCRAP OF POLYMERS OF STYRENE	9	10			
3915300000	WASTE, PARINGS AND SCRAP OF POLYMERS OF VINYL CHLORIDE	9	10			
3915900000	WASTE, PARINGS AND SCRAP OF OTHER PLASTICS	9	10			
3916100000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF ETHYLENE	9	10			
3916200000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF VINYL CHLORIDE	9	10			
3916900000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF OTHER PLASTICS	9	10			
3917100000	ARTIFICIAL GUTS OF HARDENED PROTEIN OR OF CELLULOSIC MATERIALS	0	0			
3917211000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917219000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE	0	0			
3917220000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF PROPYLENE	0	0			
3917231000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917239000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE	0	0			
3917291000	RIGID TUBES, PIPES AND HOSES, OF VULCANISED FIBRE	9	0			
3917299100	RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917299900	OTHER RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS	0	0			
3917310000	FLEXIBLE TUBES OF PLASTIC, PIPES AND HOSES, HAVING A MINIMUM BURST PRESSURE OF 27,6 MPA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3917321000	ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	0	0			
3917329100	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917329900	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS, OTHER THAN ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10	9	10			
3917331000	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917339000	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			
3917391000	OTHER PLASTIC TUBES, PIPES AND HOSES, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917399000	OTHER TUBES OF PLASTIC, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			
3917400000	ACCESSORIES FOR TUBES, PIPES AND HOSES OF PLASTIC	0	0			
3918101000	FLOOR COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918109000	WALL OR CEILING COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918901000	FLOOR COVERINGS OF OTHER PLASTICS	0	0			
3918909000	WALL AND CEILING COVERINGS OF OTHER PLASTICS	0	0			
3919100000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, IN ROLLS OF A WIDTH NOT EXCEEDING 20 CM	9	10			
3919901100	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, IN ROLLS OF A WIDTH NOT EXCEEDING 1 M, BUT MORE THAN 20 CM	9	10			
3919901900	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, OTHER THAN IN ROLLS OF A WIDTH MORE THAN 1 M	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3919909000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS	9	10			
3920100000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF ETHYLENE	9	10			
3920201000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF METALLISED POLYPROPYLENE OF A THICKNESS NOT EXCEEDING 25 MICRONS	9	10			
3920209000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF PROPYLENE	9	10			
3920301000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OF A THICKNESS NOT EXCEEDING 5 MM	9	5			
3920309000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OTHER THAN OF A THICKNESS NOT EXCEEDING 5 MM	9	10			
3920430000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE, CONTAINING BY WEIGHT NOT LESS THAN 6 % OF PLASTICISERS.	9	10			
3920490000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE.	9	10			
3920510000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(METHYL METHACRYLATE)	9	10			
3920590000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER ACRYLIC POLYMERS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3920610000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYCARBONATES	0	0			
3920620000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(ETHYLENE TEREPHTHALATE)	0	0			
3920630000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF UNSATURATED POLYESTERS	9	10			
3920690000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER POLYESTERS	0	0			
3920710000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF REGENERATED CELLULOSE	0	0			
3920730000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF CELLULOSE ACETATE	0	0			
3920790000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER CELLULOSE DERIVATIVES	0	0			
3920911000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL) FOR THE MANUFACTURE OF SAFETY GLASS	9	0			
3920919000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL)	9	5			
3920920000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYAMIDES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
3920930000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF AMINO-RESINS	0	0			
3920940000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF PHENOLIC RESINS	0	0			
3920990000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER PLASTICS	0	0			
3921110000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF STYRENE	9	10			
3921120000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF VINYL CHLORIDE	9	10			
3921130000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF POLYURETHANE	9	10			
3921140000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF REGENERATED CELLULOSE	0	0			
3921191000	SHEETS OF A MIXTURE OF POLYETHYLENE AND POLYPROPYLENE, BACKED WITH NONWOVENS OF POLYPROPYLENE	9	10			
3921199000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF OTHER PLASTICS	9	10			
3921901000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, OBTAINED BY LAMINATING SHEETS OF PAPER	9	10			
3921909000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS	9	10			
3922101000	BATHS OF PLASTIC REINFORCED WITH FIBREGLASS	9	10			
3922109000	SHOWERS, SINKS AND WASH BASINS, OF PLASTICS	0	0			
3922200000	LAVATORY SEATS AND COVERS, OF PLASTIC	0	0			
3922900000	BIDETS, LAVATORY PANS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS	0	0			
3923101000	BOXES, CASES, CRATES AND SIMILAR ARTICLES FOR CASSETTES, CDS, DVDS AND THE LIKE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3923109000	OTHER BOXES, CASES, CRATES AND SIMILAR ARTICLES	9	10			
3923210000	SACKS AND BAGS (INCLUDING CONES) OF POLYMERS OF ETHYLENE	9	10			
3923291000	BLOOD COLLECTING POUCHES	9	5			
3923292000	POUCHES FOR PARENTERAL SOLUTIONS	9	10			
3923299000	OTHER SACKS AND BAGS (INCLUDING CONES) OF OTHER PLASTICS	9	10			
3923301000	CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES OF A CAPACITY OF 18,9 L (5 GALLONS) OR MORE	9	10			
3923302000	PREFORMS	9	10			
3923309000	OTHER CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES	9	10			
3923401000	CASSETTES NOT CONTAINING TAPE	9	5			
3923409000	OTHER SPOOLS, COPS, BOBBINS AND SIMILAR SUPPORTS	9	10			
3923501000	SILICONE STOPPERS	9	5			
3923509000	OTHER STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	9	10			
3923900000	OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS	9	10			
3924101000	BABIES' FEEDING BOTTLES, OF PLASTICS	9	10			
3924109000	OTHER CROCKERY AND OTHER TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3924900000	OTHER CROCKERY AND OTHER HOUSEHOLD ARTICLES AND HYGIENIC AND TOILET ARTICLES, OF PLASTICS, EXCLUDING TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3925100000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, OF A CAPACITY EXCEEDING 300 LITRES, OF PLASTICS	0	0			
3925200000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS, OF PLASTICS	0	0			
3925300000	SHUTTERS, BLINDS (INCLUDING VENETIAN BLINDS) AND SIMILAR ARTICLES AND PARTS AND FITTINGS THEREOF, OF PLASTICS	0	0			
3925900000	OTHER BUILDERS' WARE OF PLASTICS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
3926100000	OFFICE OR SCHOOL SUPPLIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926200000	ARTICLES OF APPAREL AND CLOTHING (ACCESSORIES), INCLUDING GLOVES, MITTENS AND MITTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926300000	FITTINGS FOR FURNITURE, COACHWORK OR THE LIKE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926400000	STATUETTES AND OTHER ORNAMENTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926901000	BUOYS AND FLOATS FOR FISHING NETS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926902000	STAYS AND SIMILAR ITEMS FOR CORSETS, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926903000	SCREWS, BOLTS, RINGS AND SIMILAR FITTINGS FOR GENERAL USE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926904000	GASKETS OR WASHERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926906000	NOISE ATTENUATION PROTECTORS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926907000	SPECIAL MASKS FOR PROTECTING WORKERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926909010	VULCANISED FIBRE IN SHAPES OTHER THAN SQUARE OR RECTANGULAR, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926909090	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
4001100000	NATURAL RUBBER LATEX, WHETHER OR NOT PRE-VULCANISED	0	0			
4001210000	SMOKED SHEETS OF NATURAL RUBBER	0	0			
4001220000	TECHNICALLY SPECIFIED NATURAL RUBBER (TSNR), OTHER THAN LATEX	0	0			
4001291000	CREPE SHEETS, OF RUBBER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4001292000	RE-AGGLOMERATED RUBBER GRANULES	0	0			
4001299000	NATURAL RUBBER IN OTHER FORMS, OTHER THAN LATEX	0	0			
4001300000	BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS	0	0			
4002111000	LATEX OF STYRENE-BUTADIENE RUBBER (SBR)	0	0			
4002112000	LATEX OF CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR)	0	0			
4002191100	STYRENE-BUTADIENE RUBBER (SBR), IN PRIMARY FORMS	0	0			
4002191200	STYRENE-BUTADIENE RUBBER (SBR), IN PLATES, SHEETS OR STRIP	0	0			
4002192100	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PRIMARY FORMS	0	0			
4002192200	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PLATES, SHEETS OR STRIP	0	0			
4002201000	LATEX OF BUTADIENE RUBBER (BR)	0	0			
4002209100	OTHER BUTADIENE RUBBER (BR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002209200	BUTADIENE RUBBER (BR), IN PLATES, SHEETS OR STRIP	0	0			
4002311000	LATEX OF ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR)	0	0			
4002319100	OTHER ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002319200	ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR), IN PLATES, SHEETS OR STRIP	0	0			
4002391000	LATEX OF HALOGENATED ISOBUTENE-ISOPRENE RUBBER (BIIR OR CIIR)	0	0			
4002399100	OTHER HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002399200	HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR), IN PLATES, SHEETS OR STRIP	0	0			
4002410000	LATEX OF CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR)	0	0			
4002491000	OTHER CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002492000	CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR), IN PLATES, SHEETS OR STRIP	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4002510000	LATEX OF ACRYLONITRILE-BUTADIENE RUBBER (NBR)	0	0			
4002591000	OTHER ACRYLONITRILE-BUTADIENE RUBBER (NBR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002592000	ACRYLONITRILE-BUTADIENE RUBBER (NBR), IN PLATES, SHEETS OR STRIP	0	0			
4002601000	LATEX OF ISOPRENE RUBBER (IR)	0	0			
4002609100	OTHER ISOPRENE RUBBER (IR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002609200	ISOPRENE RUBBER (IR), IN PLATES, SHEETS OR STRIP	0	0			
4002701000	LATEX OF ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM)	0	0			
4002709100	OTHER ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002709200	ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PLATES, SHEETS OR STRIP	0	0			
4002800000	MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	0	0			
4002910000	LATEX OF OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS (FOR EXAMPLE, ACRYLONITRILE-ISOPRENE RUBBER (NIR))	0	0			
4002991010	LATEX OF FACTICE DERIVED FROM OILS	0	0			
4002991090	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002992000	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PLATES, SHEETS OR STRIP	0	0			
4003000000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	0	0			
4004000000	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	9	10			
4005100000	COMPOUNDED RUBBER, UNVULCANISED, COMPOUNDED WITH CARBON BLACK OR SILICA	0	0			
4005200010	SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00, AMMONIACAL, FOR SEALING CONTAINERS	9	10			
4005200090	OTHER SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00 AND AMMONIACAL, FOR SEALING CONTAINERS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4005911000	CHEWING GUM BASE, IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	0	0			
4005919000	OTHER PLATES, SHEETS AND STRIP OF COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE	9	10			
4005991000	OTHER CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	9	0			
4005999000	OTHER COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP	9	5			
4006100000	"CAMEL-BACK" STRIPS FOR RETREADING RUBBER TYRES, OF UNVULCANISED RUBBER	9	10			
4006900000	OTHER FORMS (FOR EXAMPLE, RODS AND TUBES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER, OTHER THAN PROFILE SHAPES	9	5			
4007000000	RUBBER THREAD AND CORD VULCANISED	0	0			
4008111000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008112000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, COMBINED WITH OTHER MATERIALS	9	10			
4008190000	RODS AND PROFILE SHAPES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4008211000	PLATES, SHEETS AND STRIP OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008212100	PRINTERS' BLANKETS OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS	0	0			
4008212900	OTHER PLATES, SHEETS AND STRIP OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS, OTHER THAN PRINTERS' BLANKETS	9	10			
4008290000	RODS AND PROFILE SHAPES OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER	9	5			
4009110000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009120000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4009210000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITHOUT FITTINGS	9	10			
4009220000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITH FITTINGS	9	10			
4009310000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITHOUT FITTINGS	9	10			
4009320000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITH FITTINGS	9	10			
4009410000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009420000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			
4010110000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH METAL	0	0			
4010120000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH TEXTILE MATERIALS	0	0			
4010191000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH PLASTICS	0	0			
4010199000	OTHER CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER	0	0			
4010310000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM	0	0			
4010320000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM	0	0			
4010330000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM	0	0			
4010340000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4010350000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 150 CM	0	0			
4010360000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 150 CM BUT NOT EXCEEDING 198 CM	0	0			
4010390000	OTHER TRANSMISSION BELTS OR BELTING	0	0			
4011101000	RADIAL OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011109000	OTHER OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011201000	RADIAL OF THE KIND USED ON BUSES OR LORRIES	0	0			
4011209000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BUSES OR LORRIES	0	0			
4011300000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AIRCRAFT	0	0			
4011400000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON MOTORCYCLES	0	0			
4011500000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4011610000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011620000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			
4011630000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			
4011690000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD	0	0			
4011920000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011930000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4011940000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			
4011990000	OTHER NEW PNEUMATIC TYRES, OF RUBBER	0	0			
4012110000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4012120000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON BUSES OR LORRIES	0	0			
4012130000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON AIRCRAFT	0	0			
4012190000	OTHER RETREADED PNEUMATIC TYRES, OF	0	0			
4012200000	USED PNEUMATIC TYRES	0	0			
4012901000	TYRE FLAPS	0	0			
4012902000	SOLID TYRES	0	0			
4012903000	CUSHION TYRES	0	0			
4012904100	TYRE TREADS, FOR RETREADING	0	0			
4012904900	OTHER TYRE TREADS	0	0			
4013100000	INNER TUBES, OF RUBBER, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS), BUSES OR LORRIES	0	0			
4013200000	INNER TUBES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4013900000	OTHER INNER TUBES OF RUBBER (FOR EXAMPLE, FOR MOTORCYCLES)	0	0			
4014100000	SHEATH CONTRACEPTIVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4014900000	OTHER HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER, OTHER THAN SHEATH CONTRACEPTIVES	9	10			
4015110000	SURGICAL GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4015191000	RADIATION-ABSORBING GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015199000	OTHER GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, OTHER THAN SURGICAL OR RADIATION-ABSORBING	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4015901000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, RADIATION-ABSORBING	9	0			
4015902000	DIVING SUITS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015909000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, GIRDLES)	9	10			
4016100000	OTHER ARTICLES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4016910000	FLOOR COVERINGS AND MATS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016920000	ERASERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	5			
4016930000	GASKETS, WASHERS AND OTHER SEALS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016940000	BOAT AND DOCK FENDERS, WHETHER OR NOT INFLATABLE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016951000	INFLATABLE TANKS, WHETHER OR NOT COLLAPSIBLE (CONTAINERS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016952000	BAGS FOR MACHINES FOR VULCANIZING AND RETREADING TYRES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016959000	OTHER INFLATABLE ARTICLES (FOR EXAMPLE, CUSHIONS) OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016991000	OTHER ARTICLES FOR TECHNICAL USE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016992100	DUSTGUARDS FOR AXLE SHAFTS	0	0			
4016992900	OTHER PARTS AND ACCESSORIES FOR THE TRANSPORT EQUIPMENT OF SECTION XVII NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
4016993000	CORKS AND STOPPERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016994000	PATCHES FOR REPAIRING INNER TUBES AND TYRES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016996000	PRINTERS' BLANKETS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4016999000	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, LETTERS, NUMBERS AND THE LIKE FOR STAMPS)	9	10			
4017000000	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	9	5			
4101200000	WHOLE HIDES AND SKINS, OF A WEIGHT PER SKIN NOT EXCEEDING 8 KG WHEN SIMPLY DRIED, 10 KG WHEN DRY-SALTED, OR 16 KG WHEN FRESH, WET- SALTED OR OTHERWISE PRESERVED	9	0			
4101500000	WHOLE HIDES AND SKINS, OF A WEIGHT EXCEEDING 16 KG	9	0			
4101900000	OTHER, INCLUDING BUTTS, BENDS AND BELLIES	9	0			
4102100000	RAW SKINS OF SHEEP OR LAMBS, WITH WOOL ON	9	0			
4102210000	RAW SKINS OF SHEEP OR LAMBS, PICKLED	0	0			
4102290000	OTHER RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	0	0			
4103200000	RAW HIDES AND SKINS OF REPTILES (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			
4103300000	RAW HIDES AND SKINS OF SWINE (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	5			
4103900000	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			
4104110000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	0			
4104190000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4104410000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	5			
4104490000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST)	9	5			
4105100000	SKINS OF SHEEP OR LAMBS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4105300000	SKINS OF SHEEP OR LAMBS, IN THE DRY STATE (CRUST)	9	5			
4106210000	HIDES AND SKINS OF GOATS OR KIDS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4106220000	HIDES AND SKINS OF GOATS OR KIDS, IN THE DRY STATE (CRUST)	9	5			
4106310000	HIDES AND SKINS OF SWINE, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			
4106320000	HIDES AND SKINS OF SWINE, IN THE DRY STATE (CRUST)	0	0			
4106400000	HIDES AND SKINS OF REPTILES	9	0			
4106910000	OTHER HIDES AND SKINS, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			
4106920000	OTHER HIDES AND SKINS, IN THE DRY STATE (CRUST)	0	0			
4107110000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, FULL GRAINS, UNSPLIT	9	10			
4107120000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, GRAIN SPLITS	9	10			
4107190000	OTHER WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED	9	10			
4107910000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS, FULL GRAINS, UNSPLIT	9	10			
4107920000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS, GRAIN SPLITS	9	10			
4107990000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4112000000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	9	5			
4113100000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF GOATS OR KIDS, WITHOUT HAIR ON	9	5			
4113200000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SWINE, WITHOUT HAIR ON	9	0			
4113300000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF REPTILES, WITHOUT HAIR ON	9	5			
4113900000	OTHER LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, WITHOUT WOOL OR HAIR ON	9	5			
4114100000	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER	9	10			
4114200000	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER	9	10			
4115100000	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS	9	5			
4115200000	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR	9	5			
4201000000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	0	0			
4202111000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202119000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202121000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4202129000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202190000	OTHER TRUNKS, SUITCASES, VANITY CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS	9	10			
4202210000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202220000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202290000	OTHER HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE	9	10			
4202310000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202320000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202390000	OTHER ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG	9	10			
4202911000	TRAVELLING-BAGS AND RUCKSACKS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202919000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202920000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202991000	TRAVELLING-BAGS AND RUCKSACKS, OTHER THAN WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202999000	OTHER CASES, BAGS AND SIMILAR CONTAINERS	9	10			
4203100000	ARTICLES OF APPAREL OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203210000	GLOVES, MITTENS AND MITTS SPECIALLY DESIGNED FOR USE IN SPORTS, OF LEATHER OR OF COMPOSITION LEATHER	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4203290000	OTHER GLOVES, MITTENS AND MITTS OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4203300000	BELTS AND BANDOLIERS, OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203400000	OTHER CLOTHING ACCESSORIES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4205001000	TRANSMISSION BELTS OR BELTING OF LEATHER OR OF COMPOSITION LEATHER	0	0			
4205009010	ARTICLES FOR TECHNICAL USES OF LEATHER OR OF COMPOSITION LEATHER	0	0			
4205009090	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4206001000	CATGUT	9	0			
4206002000	SAUSAGE CASINGS	9	0			
4206009000	OTHER ARTICLES OF GUT (OTHER THAN SILKWORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	9	0			
4301100000	RAW FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301300000	RAW FURSKINS OF ASTRAKHAN, BROADTAIL, CARACUL, PERSIAN AND SIMILAR LAMB, INDIAN, CHINESE, MONGOLIAN OR TIBETAN LAMB, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301600000	RAW FURSKINS OF FOX, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301800000	OTHER FURSKINS, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03	9	0			
4301900000	HEADS, TAILS, FEET AND PIECES OR CUTTINGS OF FURSKINS SUITABLE FOR USE IN FURRIERY, RAW	9	0			
4302110000	FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302190000	FURSKINS OTHER THAN OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302200000	HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, TANNED OR DRESSED, NOT ASSEMBLED	9	0			
4302300000	WHOLE SKINS AND PIECES OR CUTTINGS THEREOF, TANNED OR DRESSED, ASSEMBLED, OTHER THAN THOSE OF HEADING 43.03	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4303101000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FUR ALPACA	9	10			
4303109000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FURSKIN	9	10			
4303901000	ARTICLES OF FURSKIN, OF ALPACA	9	10			
4303909000	OTHER ARTICLES OF FURSKIN	9	10			
4304000000	ARTIFICIAL FUR AND ARTICLES THEREOF	9	10			
4401100000	FUEL WOOD	9	0			
4401210000	WOOD IN CHIPS OR PARTICLES, CONIFEROUS	9	0			
4401220000	WOOD IN CHIPS OR PARTICLES, NON-CONIFEROUS	9	0			
4401300000	SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS	9	0			
4402100000	WOOD CHARCOAL WHETHER OR NOT AGGLOMERATED, OF BAMBOO	0	0			
4402900000	OTHER WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	0	0			
4403100000	WOOD IN THE ROUGH OF CONIFEROUS, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			
4403200000	OTHER CONIFEROUS WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, EXCLUDING THAT TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			
4403410000	TROPICAL WOOD: DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403490000	OTHER TROPICAL WOODS SPECIFIED IN SUBHEADING 1 TO THIS CHAPTER, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403910000	OAK (QUERCUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403920000	BEECH (FAGUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4403990000	OTHER WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4404100000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; CONIFEROUS	9	5			
4404200000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; NON-CONIFEROUS	9	5			
4405000000	WOOD WOOL; WOOD FLOUR	9	10			
4406100000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, NOT IMPREGNATED	0	0			
4406900000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, IMPREGNATED	0	0			
4407101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	0	0			
4407109000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, CONIFEROUS, OF A THICKNESS EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			
4407210000	MAHOGANY (SWIETENIA SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407220000	VIROLA, IMBUIA AND Balsa WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407250000	DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407260000	WHITE LAUAN, WHITE MERANTI, WHITE SERAYA, YELLOW MERANTI AND ALAN WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4407270000	SAPELLI WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407280000	IROKO WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407290000	OTHER TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407910000	WOOD OF HOLM, CORK AND OTHER OAKS (QUERCUS SPP.), SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407920000	BEECH (FAGUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407930000	MAPLE (ACER SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407940000	CHERRY (PRUNUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407950000	ASH (FRAXINUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407990000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4408101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM:	0	0			
4408109000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4408310000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) OF DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	0			
4408390000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	5			
4408900000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN CONIFEROUS WOOD AND THE TROPICAL WOODS CITED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	0			
4409101000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, CONIFEROUS	0	0			
4409102000	CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, MOULDED	0	0			
4409109000	OTHER CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OTHER THAN STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED AND MOULDED (BEADED) WOOD	9	7			
4409210000	BAMBOO WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED	0	0			
4409291000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, NON-CONIFEROUS	0	0			
4409292000	MOULDED (BEADED) WOOD, NON-CONIFEROUS	0	0			
4409299000	OTHER WOOD CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED	9	10			
4410110000	PARTICLE BOARD, OF WOOD	9	10			
4410120000	ORIENTED STRAND BOARD (OSB), OF WOOD	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4410190000	SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING	9	10			
4410900000	OTHER PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING, OTHER THAN WOOD.	9	10			
4411120000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS NOT EXCEEDING 5 MM.	9	10			
4411130000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 5 MM BUT NOT EXCEEDING 9 MM	9	10			
4411140000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 9 MM	9	10			
4411920000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,8 G/CM ³	9	10			
4411930000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,5 G/CM ³ BUT NOT EXCEEDING 0,8 G/CM ³	9	10			
4411940000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY NOT EXCEEDING 0,5 G/CM ³	9	10			
4412100000	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BAMBOO	9	10			
4412310000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	10			
4412320000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF NON-CONIFEROUS WOOD	9	10			
4412390000	OTHER PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD, EACH PLY NOT EXCEEDING 6 MM THICKNESS	9	10			
4412940000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BLOCKBOARD, LAMINBOARD AND BATTENBOARD	9	10			
4412990000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4413000000	DENSIFIED WOOD, IN BLOCKS, BOARDS, PLATES OR PROFILE SHAPES.	9	10			
4414000000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	9	10			
4415100000	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD	9	10			
4415200000	PALLETS, BOX PALLETS AND OTHER LOAD BOARDS; PALLET COLLARS, OF WOOD	9	10			
4416000000	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	9	0			
4417001000	TOOLS OF WOOD	0	0			
4417009000	BROOM OR BRUSH BODIES AND HANDLES, OF WOOD	0	0			
4418100000	WINDOWS, FRENCH-WINDOWS AND THEIR FRAMES, OF WOOD	0	0			
4418200000	DOORS AND THEIR FRAMES AND THRESHOLDS, OF WOOD	0	0			
4418400000	SHUTTERING FOR CONCRETE CONSTRUCTION WORK, OF WOOD	0	0			
4418500000	SHINGLES AND SHAKES, OF WOOD	9	10			
4418600000	POSTS AND BEAMS	0	0			
4418710000	ASSEMBLED FLOORING PANELS FOR MOSAIC FLOORS	0	0			
4418720000	OTHER ASSEMBLED FLOORING PANELS, MULTILAYER	0	0			
4418790000	OTHER ASSEMBLED FLOORING PANELS	0	0			
4418901000	CELLULAR WOOD PANELS	9	10			
4418909000	OTHER BUILDERS' JOINERY AND CARPENTRY	0	0			
4419000000	TABLEWARE AND KITCHENWARE, OF WOOD	9	10			
4420100000	STATUETTES AND OTHER ORNAMENTS, OF WOOD	9	10			
4420900000	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94	9	10			
4421100000	CLOTHES HANGERS, OF WOOD	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4421901000	SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND SIMILAR ARTICLES OF TURNED WOOD	9	10			
4421902000	TOOTHPICKS, OF WOOD	9	10			
4421903000	SMALL STICKS AND SPOONS FOR CONFECTIONERY AND ICE-CREAM, OF WOOD	0	0			
4421905000	MATCH SPLINTS	0	0			
4421909000	OTHER ARTICLES OF WOOD (FOR EXAMPLE, COFFINS)	9	10			
4501100000	NATURAL CORK, RAW OR SIMPLY PREPARED	0	0			
4501900000	WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK	0	0			
4502000000	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).	0	0			
4503100000	STOPPERS OF NATURAL CORK	0	0			
4503900000	OTHER ARTICLES OF NATURAL CORK	9	5			
4504100000	BLOCKS, PLATES, SHEETS AND STRIP; TILES OF ANY SHAPE; SOLID CYLINDERS, INCLUDING DISCS, OF AGGLOMERATED CORK	0	0			
4504901000	STOPPERS OF AGGLOMERATED CORK	9	0			
4504902000	GASKETS, WASHERS AND OTHER SEALS OF AGGLOMERATED CORK	9	5			
4504909000	OTHER ARTICLES AGGLOMERATED CORK (FOR EXAMPLE, DISCS)	9	5			
4601210000	MATS, MATTING AND SCREENS, OF BAMBOO	9	10			
4601220000	MATS, MATTING AND SCREENS, OF RATTAN	9	10			
4601290000	MATS, MATTING AND SCREENS, OF OTHER VEGETABLE MATERIALS	9	10			
4601920000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF BAMBOO, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601930000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF RATTAN, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601940000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF OTHER VEGETABLE MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4601990000	OTHER PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4602110000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF BAMBOO	9	10			
4602120000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF RATTAN	9	10			
4602190000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF OTHER VEGETABLE MATERIALS	9	10			
4602900000	OTHER BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF NON-VEGETABLE MATERIALS	9	10			
4701000000	MECHANICAL WOOD PULP	9	0			
4702000000	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	0			
4703110000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	9	5			
4703190000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF NON-CONIFEROUS WOODS	9	0			
4703210000	CHEMICAL WOOD PULP, SODA OR SULPHATE, OF CONIFEROUS WOODS, SEMI-BLEACHED OR BLEACHED, OTHER THAN DISSOLVING GRADES	0	0			
4703290000	CHEMICAL WOOD PULP, SODA OR SULPHATE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES,	0	0			
4704110000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704190000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704210000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704290000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4705000000	SEMI-CHEMICAL WOOD PULP	9	5			
4706100000	COTTON LINTERS PULP	0	0			
4706200000	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	9	5			
4706300010	PULPS OF FIBRES OF BAMBOO, MECHANICAL	0	0			
4706300020	PULPS OF FIBRES OF BAMBOO, CHEMICAL	9	0			
4706300030	PULPS OF FIBRES OF BAMBOO, SEMI-CHEMICAL	0	0			
4706910000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, MECHANICAL	0	0			
4706920000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, CHEMICAL	9	0			
4706930000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, SEMI-CHEMICAL	0	0			
4707100000	WASTE AND SCRAP OF UNBLEACHED KRAFT PAPER OR PAPERBOARD OR CORRUGATED PAPER OR PAPERBOARD	0	0			
4707200000	WASTE AND SCRAP OF OTHER PAPER OR PAPERBOARD MADE MAINLY OF BLEACHED CHEMICAL PULP, NOT COLOURED IN THE MASS	0	0			
4707300000	WASTE AND SCRAP OF PAPER OR PAPERBOARD MADE MAINLY OF MECHANICAL PULP (FOR EXAMPLE, NEWSPAPERS, JOURNALS AND SIMILAR PRINTED MATTER)	0	0			
4707900000	OTHER WASTE AND SCRAP OF PAPER OR PAPERBOARD	0	0			
4801000000	NEWSPRINT, IN ROLLS OR SHEETS	0	0			
4802100000	HANDMADE PAPER AND PAPERBOARD	9	5			
4802200010	PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTO-SENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802200090	OTHER PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTSENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD	9	0			
4802400000	WALLPAPER BASE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4802540010	CARBONISING BASE PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING LESS THAN 40 G/M2	0	0			
4802540090	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING LESS THAN 40 G/M2	9	10			
4802551010	SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802551090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802552000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802559000	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	10			
4802561010	SECURITY PAPER FOR BANKNOTES, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802561090	OTHER SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			
4802562000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			
4802569000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4802571010	SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	9	0			
4802571090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	0	0			
4802572000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	0			
4802579000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	10			
4802581010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE AND OF A WIDTH EXCEEDING 15 CM, IN ROLLS	0	0			
4802581090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, IN ROLLS	9	10			
4802589010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE, IN STRIPS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4802589090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, OTHER THAN IN ROLLS	9	10			
4802611000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER, IN ROLLS	9	0			
4802619010	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN SECURITY PAPER	0	0			
4802619020	NEWSPRINT, OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, IN ROLLS WITH A TOTAL CONTAINED FIBER OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL MORE THAN 10 % BY WEIGHT OF TOTAL FIBER CONTENT	0	0			
4802619030	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
4802619040	CARBONISING BASE PAPER OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, IN ROLLS	0	0			
4802619090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS, IN ROLLS	9	5			
4802620010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802620020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802620030	CARBONISING BASE PAPER, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802620090	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			
4802691000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER	9	10			
4802699010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802699020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4802699030	CARBONISING BASE PAPER IN STRIPS OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802699040	OTHER CARBONISING BASE PAPER	9	10			
4802699090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS	9	10			
4803001000	CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	10			
4803009000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	9	10			
4804110000	UNBLEACHED KRAFTLINER PAPER AND PAPERBOARD	9	10			
4804190000	OTHER KRAFTLINER PAPER AND PAPERBOARD	9	5			
4804210000	SACK KRAFT PAPER, UNBLEACHED	9	0			
4804290000	OTHER SACK KRAFT PAPER	9	0			
4804310010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS, FOR MAKING SANDPAPER	9	5			
4804310090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	10			
4804390000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	0			
4804411000	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			
4804419010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR MAKING SANDPAPER	9	10			
4804419090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804420000	KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4804490000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804510020	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, FOR MAKING SANDPAPER	9	10			
4804510090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4804520000	KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			
4804590000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4805110000	SEMI-CHEMICAL FLUTING PAPER	9	10			
4805120010	STRAW FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			
4805120090	OTHER STRAW FLUTING PAPER	9	10			
4805190010	FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			
4805190090	OTHER FLUTING PAPERS	9	10			
4805240000	TESTLINER (RECYCLED LINER BOARD) WEIGHING 150 G/M2 OR LESS	9	10			
4805250010	TESTLINER (RECYCLED LINER BOARD), OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4805250090	OTHER TESTLINER (RECYCLED LINER BOARD)	9	10			
4805300000	SULPHITE WRAPPING PAPER	9	10			
4805401000	FILTER PAPER AND PAPERBOARD, OBTAINED FROM 100 % BY WEIGHT OF COTTON OR MANILA HEMP FIBRE, UNSIZED AND CONTAINING NO MINERAL COMPOUNDS	0	0			
4805402000	FILTER PAPER AND PAPERBOARD WITH A COTTON FIBRE CONTENT BY WEIGHT OF 70 % OR MORE BUT LESS THAN 100 %	0	0			
4805409000	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4805500000	FELT PAPER AND PAPERBOARD	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4805911000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			
4805912000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR ELECTRIC INSULATION	0	0			
4805913000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805919010	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR GASKETS OR WASHERS	0	0			
4805919020	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR MAKING SANDPAPER	9	10			
4805919090	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805921000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR ELECTRIC INSULATION	0	0			
4805922000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805929000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805931000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING 225 G/M2 OR MORE, FOR ELECTRIC INSULATION	0	0			
4805932000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING 225 G/M2 OR MORE	0	0			
4805933000	RIGID PAPERBOARD WITH A SPECIFIC WEIGHT EXCEEDING 1	9	5			
4805939000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4806100000	VEGETABLE PARCHMENT	0	0			
4806200000	GREASEPROOF PAPERS	9	5			
4806300000	TRACING PAPERS	0	0			
4806400000	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS	0	0			
4807000000	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	9	10			
4808100000	CORRUGATED PAPER AND PAPERBOARD, WHETHER OR NOT PERFORATED	9	10			
4808200000	SACK KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED	9	10			
4808300000	OTHER KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED	9	10			
4808900000	OTHER PAPER OR PAPERBOARD, CORRUGATED, CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803	9	10			
4809200000	SELF-COPY PAPER	9	10			
4809900010	PAPER FOR DUPLICATOR STENCILS	9	10			
4809900090	CARBON PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS	9	10			
4810131100	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF OR LESS THAN	9	0			
4810131900	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF	9	7			
4810132000	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WEIGHING MORE THAN 150	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4810141000	PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE	9	10			
4810149000	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN IN ROLLS	9	10			
4810190000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES	9	10			
4810220000	LIGHTWEIGHT COATED PAPER (L.W.C.)	9	5			
4810290000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS	9	7			
4810310000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING 150 G/M2 OR LESS	9	10			
4810320000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING MORE THAN 150 G/M2	9	10			
4810390000	OTHER KRAFT PAPER AND PAPERBOARD OTHER THAN OF A OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES	9	10			
4810920000	OTHER MULTI-PLY PAPER AND PAPERBOARD	9	7			
4810990000	OTHER PAPER AND PAPERBOARD	9	10			
4811101010	PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4811101090	OTHER PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED	9	10			
4811109000	OTHER TARRED, BITUMINISED OR ASPHALTED PAPER AND PAPERBOARD	9	10			
4811411000	SELF-ADHESIVE PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			
4811419000	OTHER SELF-ADHESIVE PAPER AND PAPERBOARD	9	10			
4811491000	GUMMED PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			
4811499000	OTHER GUMMED PAPER AND PAPERBOARD	9	10			
4811511010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811511090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811512000	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	0	0			
4811519000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4811591010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811591090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER	9	5			
4811592000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811593000	OTHER PAPER IMPREGNATED WITH MELAMINE RESINS, WHETHER OR NOT DECORATED OR PRINTED	9	5			
4811594010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811594090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION	9	0			
4811595000	OTHER PAPER AND PAPERBOARD COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	9	5			
4811596000	OTHER FILTER PAPERS	0	0			
4811599000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES)	0	0			
4811601010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4811601090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION	9	0			
4811609000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL	9	10			
4811901000	PAPER AND PAPERBOARD, VARNISHED, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GOFFERED	9	0			
4811902010	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811902090	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS	9	0			
4811905000	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, RULED, LINED OR SQUARED	9	10			
4811908010	ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811908090	OTHER ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES	9	5			
4811909000	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	5			
4812000000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	0			
4813100000	CIGARETTE PAPER, IN THE FORM OF BOOKLETS OR TUBES	9	0			
4813200000	CIGARETTE PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 5 CM	0	0			
4813900000	CIGARETTE PAPER OTHER THAN IN BOOKLETS, TUBES OR ROLLS OF A WIDTH NOT EXCEEDING 5 CM	9	5			
4814100000	INGRAIN PAPER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4814200000	WALLPAPER AND SIMILAR WALL COVERING, CONSISTING OF PAPER COATED OR COVERED, ON THE FACE SIDE, WITH A GRAINED, EMBOSSED, COLOURED, DESIGN-PRINTED OR OTHERWISE DECORATED LAYER OF PLASTICS	9	5			
4814900010	WALLPAPER AND SIMILAR WALL COVERINGS, CONSISTING OF PAPER COVERED, ON THE FACE SIDE, WITH PLAINTING MATERIAL, WHETHER OR NOT BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN	0	0			
4814900090	OTHER WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES	0	0			
4816200000	SELF-COPY PAPER, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE NOT EXCEEDING 36 CM	9	10			
4816900000	SELF-COPY PAPER AND THE LIKE, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM	9	10			
4817100000	ENVELOPES OF PAPER OR PAPERBOARD	9	10			
4817200000	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD	9	10			
4817300000	BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY	9	10			
4818100000	TOILET PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM	9	10			
4818200000	HANDKERCHIEFS, CLEANSING OR FACIAL TISSUES AND TOWELS OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818300000	TABLECLOTHS AND SERVIETTES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818401000	NAPKINS FOR BABIES	9	10			
4818402000	SANITARY TOWELS AND TAMPONS	9	10			
4818409000	SIMILAR SANITARY ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818500000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4818900000	OTHER ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4819100000	BOXES OF CORRUGATED PAPER OR PAPERBOARD	9	10			
4819200000	FOLDING CARTONS, BOXES AND CASES, OF NON-CORRUGATED PAPER OR PAPERBOARD	9	10			
4819301000	SACKS AND BAGS, HAVING A BASE OF A WIDTH OF 40 CM OR MORE, MULTI-PLY	9	10			
4819309000	OTHER SACKS AND BAGS HAVING A BASE OF A WIDTH OF 40 CM OR MORE	9	10			
4819400000	OTHER SACKS AND BAGS, INCLUDING CONES	9	10			
4819500000	OTHER PACKING CONTAINERS, INCLUDING RECORD SLEEVES	9	10			
4819600000	BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	9	10			
4820100000	REGISTERS, ACCOUNT BOOKS, NOTEBOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES	9	10			
4820200000	EXERCISE BOOKS	9	10			
4820300000	BINDERS (OTHER THAN BOOK COVERS), FOLDERS AND FILE COVERS	9	10			
4820401000	CONTINUOUS FORMS	9	10			
4820409000	OTHER MANIFOLD BUSINESS FORMS AND INTERLEAVED CARBON SETS	9	10			
4820500000	ALBUMS FOR SAMPLES OR FOR COLLECTIONS	9	10			
4820901000	UNPRINTED CONTINUOUS FORMS	9	10			
4820909000	OTHER OFFICE OR SCHOOL SUPPLIES OR ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD	9	10			
4821100000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, PRINTED	9	10			
4821900000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, OTHER THAN PRINTED	9	10			
4822100000	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED), OF A KIND USED FOR WINDING TEXTILE YARN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4822900000	OTHER BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	9	10			
4823200010	FILTER PAPER AND PAPERBOARD, UNCOATED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823200090	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4823400000	ROLLS, SHEETS AND DIALS, PRINTED FOR SELF-RECORDING APPARATUS	9	10			
4823610000	TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF BAMBOO	9	10			
4823690000	OTHER TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF PAPER OR PAPERBOARD	9	10			
4823700000	MOULDED OR PRESSED ARTICLES OF PAPER PULP	9	10			
4823902000	ELECTRICAL INSULATION PAPER	0	0			
4823904000	GASKETS OR WASHERS	0	0			
4823905000	CARDS FOR JACQUARD AND SIMILAR MACHINES	0	0			
4823906000	DRESS PATTERNS, MODELS AND TEMPLATES	9	0			
4823909010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909020	UNCOATED PAPER AND PAPERBOARD, OF A WEIGHT NOT EXCEEDING 150 G/M2, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909030	UNCOATED PAPER AND PAPERBOARD, UNCOATED, OF A KIND USED FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909040	VEGETABLE PARCHMENT IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909050	TRACING PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4823909060	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909070	UNCOATED PAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4823909091	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	0	0			
4823909099	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4901101000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901109000	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901910000	DICTIONARIES AND ENCYCLOPAEDIAS, AND SERIAL INSTALMENTS THEREOF, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901991000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901999000	OTHER PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4902100000	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902901000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902909000	OTHER NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL	0	0			
4903000000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0	0			
4904000000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
4905100000	GLOBES	9	0			
4905910000	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED IN BOOK FORM	9	0			
4905990000	OTHER MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED, OTHER THAN IN BOOK FORM	9	0			
4906000000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES	9	0			
4907001000	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER	9	5			
4907002000	BANKNOTES	9	0			
4907003000	BOOKS OF TRAVELLER'S CHEQUES ISSUED BY FOREIGN CREDIT INSTITUTIONS	9	5			
4907009000	OTHER CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE	9	5			
4908100000	TRANSFERS (DECALCOMANIAS), VITRIFIABLE	9	10			
4908901000	OTHER TRANSFERS (DECALCOMANIAS) FOR CONTINUOUS TRANSFER ON FABRICS	0	0			
4908909000	OTHER TRANSFERS (DECALCOMANIAS)	9	10			
4909000000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	9	10			
4910000000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	9	10			
4911100000	TRADE ADVERTISING MATERIAL, COMMERCIAL CATALOGUES AND THE LIKE	9	10			
4911910000	PICTURES, DESIGNS AND PHOTOGRAPHS	9	10			
4911990000	OTHER PRINTED MATTER	9	10			
5001000000	SILKWORM COCOONS SUITABLE FOR REELING	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5002000000	RAW SILK (NOT THROWN)	0	0			
5003000000	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	0			
5004000000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	0	0			
5005000000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	9	0			
5006000000	SILK YARN OR YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	9	0			
5007100000	FABRIC OF NOIL SILK	17	0			
5007200000	OTHER FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SILK OR OF SILK WASTE OTHER THAN NOIL SILK	17	0			
5007900000	OTHER FABRICS OF SILK OR SILK WASTE	17	0			
5101110000	GREASY, INCLUDING FLEECE-WASHED WOOL, SHORN	9	0			
5101190000	GREASY, INCLUDING FLEECE-WASHED WOOL, OTHER THAN SHORN	9	0			
5101210000	SHORN WOOL, DEGREASED, NOT CARBONISED	9	0			
5101290000	OTHER WOOL, DEGREASED, NOT CARBONISED	9	0			
5101300000	CARBONISED WOOL	0	0			
5102110000	FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			
5102191000	FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5102192000	FINE ANIMAL HAIR, OF RABBITS OR HARES	0	0			
5102199000	OTHER FINE ANIMAL HAIR	9	0			
5102200000	COARSE ANIMAL HAIR	9	0			
5103100000	NOILS OF WOOL OR OF FINE ANIMAL HAIR	9	0			
5103200000	OTHER WASTE OF WOOL OR OF FINE ANIMAL HAIR	9	5			
5103300000	WASTE OF COARSE ANIMAL HAIR	9	0			
5104000000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	9	0			
5105100000	CARDED WOOL	9	0			
5105210000	COMBED WOOL IN FRAGMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5105291000	COMBED WOOL, IN TOPS	9	0			
5105299000	OTHER COMBED WOOL	9	0			
5105310000	CARDED OR COMBED FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			
5105391000	CARDED OR COMBED FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5105392000	CARDED OR COMBED FINE ANIMAL HAIR OF VICUÑA	9	0			
5105399000	OTHER CARDED OR COMBED FINE ANIMAL HAIR	9	0			
5105400000	COARSE ANIMAL HAIR, CARDED OR COMBED	9	0			
5106100000	YARN OF CARDED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5106200000	YARN OF CARDED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107100000	YARN OF COMBED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107200000	YARN OF COMBED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5108100000	YARN SPUN FROM CARDED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5108200000	YARN SPUN FROM COMBED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5109100000	YARN OF WOOL OR FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			
5109900000	OTHER YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			
5110001000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5110009000	OTHER YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN)	17	0			
5111111000	WOVEN FABRICS OF CARDED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 300 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5111112000	WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111114000	WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111119000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111191000	OTHER WOVEN FABRICS OF CARDED FINE WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111192000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111194000	OTHER WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111199000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111201000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111202000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111204000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111209000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111301000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111302000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5111304000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111309000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111901000	OTHER WOVEN FABRICS OF CARDED WOOL	17	0			
5111902000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR	17	0			
5111904000	OTHER WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR	17	0			
5111909000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR	17	0			
5112111000	WOVEN FABRICS OF COMBED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112112000	WOVEN FABRICS OF COMBED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112114000	WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112119000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112191000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED WOOL, WEIGHING MORE THAN 200 G/M2	17	0			
5112192000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED VICUÑA HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112194000	WOVEN FABRICS OF COMBED FINE ALPACA OR LLAMA HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112199000	OTHER WOVEN FABRICS OF COMBED WOOL OR COMBED FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112201000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5112202000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112204000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112209000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112301000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112302000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112304000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112309000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112901000	OTHER WOVEN FABRICS OF COMBED WOOL, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112902000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112904000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112909000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5113000000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	17	0			
5201001000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 34,92 MM (1 3/8 INCHES)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5201002000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 28,57 MM (1 ½ INCHES) BUT NOT EXCEEDING 34,92 MM (1 ¾ INCHES)	9	5			
5201003000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 22,22 MM (¾ INCH) BUT NOT EXCEEDING 28,57 MM (1 ½ INCHES)	9	5			
5201009000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH NOT EXCEEDING 22,22 MM (¾ INCH)	9	5			
5202100000	COTTON YARN WASTE	9	5			
5202910000	COTTON GARNETTED STOCK	9	5			
5202990000	OTHER COTTON WASTE (FOR EXAMPLE, CARDING FLUFF)	9	5			
5203000000	COTTON, CARDED OR COMBED	9	5			
5204110000	SEWING THREAD CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204190000	SEWING THREAD CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204200000	COTTON SEWING THREAD, PUT UP FOR RETAIL SALE	17	0			
5205110000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205120000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205130000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205140000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

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5205150000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205210000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205220000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205230000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205240000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205260000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205270000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205280000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX (EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5205320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5205440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205460000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205470000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205480000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206110000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206120000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206130000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206140000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5206150000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206210000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206220000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206230000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206240000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206250000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

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5206340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206450000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5207100000	YARN CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			
5207900000	YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5208110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208120000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208130000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208211000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 35 G/M2	17	0			
5208219000	OTHER BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208220000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208230000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208320000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208330000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
5208410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208420000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208430000	WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			
5208490000	OTHER WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208520000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208591000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING 200 G/M2 OR LESS, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			
5208599000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5209110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209220000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5209290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209320000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209420000	PLAIN WOVEN FABRICS OF COTTON, DENIM, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209430000	OTHER WOVEN FABRICS OF COTTON, OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209490000	OTHER FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209590000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5210110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
5210210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210290000	OTHER BLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210590000	OTHER PRINTED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5211110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5211120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211200000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211420000	WOVEN FABRICS OF COTTON, DENIM, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211430000	OTHER WOVEN FABRICS OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, OF YARN OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES	17	0			
5211490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5211510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211590000	OTHER PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5212110000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212120000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212130000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212140000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING 200 G/M2 OR LESS	17	0			
5212150000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212210000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212220000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212230000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212240000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING MORE THAN 200 G/M2	17	0			
5212250000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5301100000	FLAX, RAW OR RETTED	0	0			
5301210000	FLAX, BROKEN OR SCUTCHED	0	0			
5301290000	FLAX, HACKLED OR OTHERWISE PROCESSED, BUT NOT SPUN	0	0			
5301300000	FLAX TOW AND WASTE	0	0			
5302100000	TRUE HEMP, RAW OR RETTED	0	0			
5302900000	TRUE HEMP (CANNABIS SATIVA L.) PROCESSED, BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5303100000	JUTE AND OTHER TEXTILE BAST FIBRES, RAW OR RETTED	9	10			
5303903000	JUTE, PROCESSED BUT NOT SPUN, TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	9	10			
5303909000	OTHER TEXTILE BAST FIBRES, TOW AND WASTE OF THESE FIBRES (EXCLUDING JUTE, FLAX, TRUE HEMP AND RAMIE)	9	10			
5305001100	ABACA FIBRES, RAW	9	5			
5305001900	OTHER ABACA FIBRES	9	5			
5305009010	COCONUT FIBRES, RAW	9	5			
5305009020	SISAL FIBRES AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW	9	5			
5305009090	OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			
5306100000	SINGLE FLAX YARN	9	0			
5306201000	MULTIPLE (FOLDED) OR CABLED FLAX YARN, PUT UP FOR RETAIL SALE	17	0			
5306209000	OTHER MULTIPLE (FOLDED) OR CABLED FLAX YARN	9	0			
5307100000	SINGLE YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5307200000	MULTIPLE (FOLDED) OR CABLED YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5308100000	COIR YARN	9	0			
5308200000	YARN OF TRUE HEMP	9	0			
5308900010	PAPER YARN	0	0			
5308900090	OTHER YARN OF OTHER VEGETABLE TEXTILE FIBRES	9	10			
5309110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FLAX	17	0			
5309190000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			
5309210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX	17	0			
5309290000	OTHER WOVEN FABRICS CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5310100000	UNBLEACHED WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	0	0			
5310900000	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03, OTHER THAN UNBLEACHED	17	0			
5311000000	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	17	0			
5401101000	SEWING THREAD OF SYNTHETIC FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401109000	SEWING THREAD OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5401201000	SEWING THREAD OF ARTIFICIAL FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401209000	SEWING THREAD OF ARTIFICIAL FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5402110000	HIGH TENACITY YARN OF ARAMIDS, NOT PUT UP FOR RETAIL SALE	0	0			
5402191000	HIGH TENACITY YARN OF NYLON-6,6, NOT PUT UP FOR RETAIL SALE	0	0			
5402199000	OTHER HIGH TENACITY YARN OF OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402200000	HIGH TENACITY YARN OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402310000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN NOT MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	0	0			
5402320000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	9	0			
5402330000	TEXTURED YARN, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402340000	TEXTURED YARN, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	10			
5402390000	OTHER TEXTURED YARN, OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	10			
5402440010	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			
5402440090	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF OTHER ELASTOMERS, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5402450000	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402460000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF PARTIALLY ORIENTED POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	10			
5402470000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402480000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	0			
5402491000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			
5402499000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OTHER THAN OF NYLON OR OTHER POLYAMIDES, PARTIALLY ORIENTED POLYESTERS, OTHER POLYESTERS OR POLYURETHANE, NOT PUT UP FOR RETAIL SALE	9	0			
5402510000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES NOT PUT UP FOR RETAIL SALE	0	0			
5402520000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402590000	OTHER SYNTHETIC FILAMENT SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402610000	MULTIPLE (FOLDED) OR CABLED YARN, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402620000	MULTIPLE (FOLDED) OR CABLED YARN, OF POLYESTER, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402690000	OTHER MULTIPLE (FOLDED) OR CABLED SYNTHETIC FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403100000	HIGH TENACITY YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			
5403310000	SINGLE YARN OF VISCOSE RAYON, UNTWISTED OR WITH A TWIST NOT EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
5403320000	SINGLE YARN OF VISCOSE RAYON, WITH A TWIST EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			
5403330000	SINGLE YARN, OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403390000	OTHER ARTIFICIAL FILAMENT SINGLE YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403410000	MULTIPLE (FOLDED) OR CABLED YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			
5403420000	MULTIPLE (FOLDED) OR CABLED YARN OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE	9	0			
5403490000	OTHER MULTIPLE (FOLDED) OR CABLED ARTIFICIAL FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5404111000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYURETHANE ELASTOMERS	0	0			
5404119000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF OTHER ELASTOMERS	0	0			
5404120000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYPROPYLENE	0	0			
5404191000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, POLYURETHANE	0	0			
5404199000	OTHER SYNTHETIC POLYURETHANE MONOFILAMENTS OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM	0	0			
5404900000	STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	9	10			
5405000000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	0	0			
5406001000	SYNTHETIC FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5406009000	ARTIFICIAL FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			
5407101000	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, FOR MAKING TYRES	9	0			
5407109000	OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS	17	0			
5407200000	WOVEN FABRICS OBTAINED FROM STRIP OR THE LIKE, OF SYNTHETIC FILAMENTS	17	0			
5407300000	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN SPECIFIED IN NOTE 9 TO SECTION XI	17	0			
5407410000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407420000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407430000	WOVEN FABRICS OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407440000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407510000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407520000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407530000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407540000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407610000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF NON-TEXTURED POLYESTER FILAMENTS	17	0			
5407690000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER FILAMENTS	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5407711000	TYRE CORD FABRIC MADE WITH YARN OF POLY(VINYL ALCOHOL), UNBLEACHED OR BLEACHED	0	0			
5407719000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS, UNBLEACHED OR BLEACHED, OTHER THAN TYRE CORD FABRIC MADE WITH YARN OF POLYVINYL ALCOHOL	17	0			
5407720000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407730000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407740000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407810000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407820000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407830000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407840000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407920000	OTHER DYED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407930000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF SYNTHETIC FILAMENT YARNS	17	0			
5407940000	OTHER PRINTED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5408100010	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON, FOR MAKING TYRES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5408100090	OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON	17	0			
5408210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408220000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408230000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408240000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT ARTIFICIAL FILAMENT OR STRIP OR THE LIKE	17	0			
5408310000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408320000	OTHER DYED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408330000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF ARTIFICIAL FILAMENT YARNS	17	0			
5408340000	OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS	17	0			
5501100000	TOW OF NYLON OR OTHER POLYAMIDES	9	0			
5501200000	TOW OF POLYESTERS	0	0			
5501301000	ACRYLIC OR MODACRYLIC TOW OBTAINED BY WET EXTRUSION	9	0			
5501309000	OTHER ACRYLIC OR MODACRYLIC TOW	9	0			
5501400000	POLYPROPYLENE TOW	0	0			
5501900000	OTHER SYNTHETIC FILAMENT TOW	0	0			
5502001000	TOW OF CELLULOSE ACETATE ROVINGS	0	0			
5502002000	VISCOSE RAYON TOW	0	0			
5502009000	TOW OF OTHER ARTIFICIAL FILAMENTS	0	0			
5503110000	STAPLE FIBRES, OF ARAMIDS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5503190000	STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5503200000	STAPLE FIBRES, OF POLYESTERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5503301000	STAPLE FIBRES, ACRYLIC OR MODACRYLIC, OBTAINED BY WET EXTRUSION NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5503309000	OTHER STAPLE FIBRES, ACRYLIC OR MODACRYLIC, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5503400000	STAPLE FIBRES, OF POLYPROPYLENE, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			
5503901000	OTHER SYNTHETIC STAPLE FIBRES, VINYL, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5503909000	OTHER SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5504100000	STAPLE FIBRES, OF VISCOSE RAYON, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5504900000	OTHER ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5505100000	WASTE OF SYNTHETIC FIBRES	9	10			
5505200000	WASTE OF ARTIFICIAL FIBRES	9	0			
5506100000	STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5506200000	STAPLE FIBRES, OF POLYESTERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0	0			
5506300000	STAPLE FIBRES, ACRYLIC OR MODACRYLIC, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			
5506900000	OTHER SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	10			
5507000000	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5508101000	SEWING THREAD OF SYNTHETIC STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			
5508109000	OTHER SEWING THREAD OF SYNTHETIC STAPLE FIBRES	9	0			
5508201000	SEWING THREAD OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			
5508209000	OTHER SEWING THREAD OF ARTIFICIAL STAPLE FIBRES	9	0			
5509110000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	9	0			
5509120000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	9	0			
5509210000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509220000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509310000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509410000	OTHER SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509420000	OTHER MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509510000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509520000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509530000	OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5509590000	OTHER YARN, OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509610000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509620000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5509690000	OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5509910000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5509920000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5509990000	OTHER YARN, OF SYNTHETIC STAPLE FIBRES, OTHER THAN THAT MIXED MAINLY OR SOLELY WITH WOOL, FINE ANIMAL HAIR OR COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5510110000	SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5510120000	MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5510200000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5510300000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5510900000	OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE	9	0			
5511100000	YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE	17	0			
5511200000	YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE	17	0			
5511300000	YARN OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5512110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5512190000	DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5512210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			
5512290000	DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			
5512910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES	17	0			
5512990000	OTHER DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES	17	0			
5513110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513120000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513130000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES	17	0			
5513190000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513210000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513231000	DYED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513239000	OTHER DYED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5513290000	OTHER DYED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513310000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513391000	WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513392000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES	17	0			
5513399000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS	17	0			
5513410000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2	17	0			
5513491000	PRINTED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL	17	0			
5513492000	OTHER PRINTED WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			
5513499000	OTHER PRINTED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514120000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514191000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			
5514199000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5514210000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514220000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514230000	OTHER DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514290000	OTHER DYED WOVEN FABRICS, LESS THAN 85 % BY WEIGHT, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514301000	WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514302000	WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514303000	OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514309000	OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514410000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514420000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5514430000	OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5514490000	OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2	17	0			
5515110000	OTHER WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH VISCOSE RAYON STAPLE FIBRES	17	0			
5515120000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515130000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5515190000	OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES	17	0			
5515210000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515220000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5515290000	OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES	17	0			
5515910000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5515990000	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	17	0			
5516110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516120000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516130000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			
5516140000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5516210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516220000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516230000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516240000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5516310000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516320000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516330000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516340000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR	17	0			
5516410000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516420000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516430000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516440000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5516910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5516920000	OTHER DYED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			
5516930000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF ARTIFICIAL STAPLE FIBRES	17	0			
5516940000	OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	17	0			
5601100000	SANITARY TOWELS AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR SANITARY ARTICLES, OF WADDING	9	0			
5601210000	WADDING AND OTHER ARTICLES OF COTTON WADDING	9	0			
5601220000	WADDING AND OTHER ARTICLES OF WADDING OF MAN-MADE FIBRES	9	0			
5601290000	WADDING AND OTHER ARTICLES OF WADDING, OTHER THAN OF COTTON AND MAN-MADE FIBRES	9	0			
5601300000	TEXTILE FLOCK AND DUST AND MILL NEPS	9	0			
5602100000	NEEDLELOOM FELT AND STITCH-BONDED FIBRE FABRICS, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED	9	0			
5602210000	FELT OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED	9	0			
5602290000	FELT OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED	9	0			
5602900000	OTHER FELT, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED	9	0			
5603110000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING NOT MORE THAN 25 G/M2	0	0			
5603121000	NONWOVENS, OF POLYESTER, IMPREGNATED WITH STYRENE-BUTADIENE RUBBER WEIGHING NOT LESS THAN 43 G/M2, PRE-CUT, OF A WIDTH NOT MORE THAN 75 MM	9	10			
5603129000	OTHER NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2	9	10			
5603130000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5603140000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 150 G/M2	9	10			
5603910000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING NOT MORE THAN 25 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	0	0			
5603920000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			
5603930000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			
5603940000	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS	9	10			
5604100000	RUBBER THREAD AND CORD, TEXTILE COVERED	9	0			
5604902000	HIGH-TENACITY YARN, IMPREGNATED OR COATED, WITH UNVULCANISED RUBBER FOR TYRE MANUFACTURING	9	0			
5604909000	GIMPED TEXTILE, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS	9	0			
5605000000	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0	0			
5606000000	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	9	0			
5607210000	BINDER OR BALER TWINE, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE	9	0			
5607290000	OTHER TWINE, CORDAGE, ROPE AND CABLES, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE	9	0			
5607410000	BINDER OR BALER TWINE, OF POLYETHYLENE OR POLYPROPYLENE	9	0			
5607490000	CORDAGE, ROPE AND CABLES, OF POLYETHYLENE OR POLYPROPYLENE	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5607500000	TWINE, CORDAGE, ROPE AND CABLES OF OTHER SYNTHETIC FIBRES	9	0			
5607900000	OTHER TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS	9	0			
5608110000	MADE UP FISHING NETS OF MAN-MADE TEXTILE MATERIALS	0	0			
5608190000	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE, IN WEBS OR PIECES, AND OTHER MADE UP NETS OF MAN-MADE TEXTILE MATERIALS	9	0			
5608900000	OTHER MADE UP FISHING NETS AND OTHER MADE UP NETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE TEXTILE MATERIALS	0	0			
5609000000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
5701100000	KNOTTED CARPETS OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP	9	0			
5701900000	KNOTTED CARPETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP	9	0			
5702100000	"KELIM", "SCHUMACKS", "KARAMINIE" AND OTHER SIMILAR HAND-WOVEN RUGS	9	0			
5702200000	FLOOR COVERINGS OF COCONUT FIBRES (COIR)	9	0			
5702310000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702320000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF MAN-MADE TEXTILES	9	0			
5702390000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5702410000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702420000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES	9	0			
5702490000	CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5702500000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, NOT MADE UP	9	0			
5702910000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5702920000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES	9	0			
5702990000	CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5703100000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR	9	0			
5703200000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF NYLON OR OTHER POLYAMIDES	9	0			
5703300000	CARPETS AND OTHER FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER MAN-MADE TEXTILE MATERIALS OR OF ARTIFICIAL TEXTILE MATERIAL	9	0			
5703900000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER TEXTILE MATERIALS	9	0			
5704100000	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, HAVING A MAXIMUM SURFACE AREA OF 0,3 M2	9	0			
5704900000	OTHER CARPETS AND OTHER FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP	9	0			
5705000000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	9	0			
5801100000	WOVEN PILE FABRICS AND CHENILLE FABRICS, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN NARROW WOVEN FABRICS, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801210000	WEFT PILE FABRICS, OF COTTON, UNCUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801220000	WEFT PILE FABRICS, OF COTTON, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801230000	OTHER WEFT PILE FABRICS, OF COTTON, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5801240000	WARP PILE FABRICS, OF COTTON, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801250000	WARP PILE FABRICS, OF COTTON, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801260000	CHENILLE FABRICS, OF COTTON, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801310000	UNCUT WEFT PILE FABRICS, OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801320000	WEFT PILE FABRICS, OF MAN-MADE FIBRES, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801330000	OTHER WEFT PILE FABRICS, OF MAN-MADE FIBRES, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801340000	WARP PILE FABRICS, OF MAN-MADE FIBRES, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801350000	WARP PILE FABRICS, OF MAN-MADE FIBRES, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801360000	CHENILLE FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5801900000	OTHER WOVEN PILE FABRICS, OTHER THAN KNITTED OR CROCHETED, EXCEPT PRODUCTS OF 58.02 OR 58.06	17	0			
5802110000	UNBLEACHED TERRY TOWELLING, OF COTTON, OTHER THAN NARROW FABRICS	17	0			
5802190000	BLEACHED TERRY TOWELLING, OF COTTON, OF YARNS OF DIFFERENT COLOURS OR PRINTED, OTHER THAN NARROW FABRICS	17	0			
5802200000	TERRY TOWELLING OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, OTHER THAN NARROW FABRICS	17	0			
5802300000	TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03	17	0			
5803001000	GAUZE, OF COTTON	17	0			
5803009000	GAUZE OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	10			
5804100000	TULLES AND OTHER NET FABRICS	17	0			
5804210000	MECHANICALLY MADE LACE OF MAN-MADE FIBRES, IN STRIPS OR IN MOTIFS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5804290000	MECHANICALLY MADE LACE OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5804300000	HAND-MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5805000000	TAPESTRIES, HAND-MADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLEWORK TAPESTRIES (E.G. PETIT POINT AND CROSS STITCH), WHETHER OR NOT MADE UP	17	0			
5806100000	NARROW WOVEN PILE FABRICS, CHENILLE FABRICS OR TERRY TOWELLING FABRICS, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806200000	OTHER NARROW FABRICS, CONTAINING BY WEIGHT 5 % OF MORE OF ELASTOMERIC YARN, OR RUBBER THREAD, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806310000	NARROW FABRICS, OF COTTON, OTHER THAN GOODS OF HEADING 58.07	17	0			
5806321000	NARROW FABRICS, OF MAN-MADE FIBRES, OF A WIDTH NOT EXCEEDING 4,1 CM, EXCEPT PRODUCTS OF 58.07	17	0			
5806329000	OTHER NARROW FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.07	17	0			
5806390000	NARROW FABRICS OF OTHER TEXTILE MATERIALS (E.G. OF SILK), OTHER THAN GOODS OF HEADING 58.07	17	0			
5806400000	NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)	17	0			
5807100000	WOVEN LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED	17	0			
5807900000	OTHER LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED (E.G. PRINTED)	17	0			
5808100000	BRAIDS IN THE PIECE	17	0			
5808900000	ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY (OTHER THAN KNITTED OR CROCHETED); TASSELS, POMPONS AND SIMILAR ARTICLES	17	0			
5809000000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5810100000	EMBROIDERY WITHOUT VISIBLE GROUND	17	0			
5810910000	EMBROIDERY, OF COTTON, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5810920000	EMBROIDERY, OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5810990000	EMBROIDERY OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS	17	0			
5811000000	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10	17	0			
5901100000	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE	17	0			
5901900000	TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS	17	0			
5902101000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, RUBBERISED	0	0			
5902109000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, OTHER THAN RUBBERISED	9	10			
5902201000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, RUBBERISED	0	0			
5902209000	TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, OTHER THAN RUBBERISED	0	0			
5902900000	OTHER TYRE CORD FABRIC	0	0			
5903100000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYVINYLCHLORIDE, OTHER THAN TYRE CORD FABRIC	17	7			
5903200000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYURETHANE, OTHER THAN TYRE CORD FABRIC	17	0			
5903900000	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH OTHER PLASTICS, OTHER THAN TYRE CORD FABRIC	17	7			
5904100000	LINOLEUM, WHETHER OR NOT CUT TO SHAPE	17	0			
5904900000	FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5905000000	TEXTILE WALL COVERINGS	17	0			
5906100000	ADHESIVE TAPE OF RUBBERIZED TEXTILE FABRIC WITH A WIDTH NOT EXCEEDING 20 CM	17	0			
5906910000	RUBBERISED TEXTILE FABRICS, KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5906991000	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5906999010	SPECIAL TEXTILE FABRICS FOR THE MANUFACTURE OF RUBBER ARTICLES, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	9	0			
5906999090	OTHER RUBBERISED TEXTILE FABRICS, OTHER THAN KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM	17	0			
5907000000	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.	17	0			
5908000000	TEXTILE WICKS, WOVEN, PLAIDED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	9	0			
5909000000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS	9	0			
5910000000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL	0	0			
5911100000	TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, OF A KIND USED FOR CARD CLOTHING, AND SIMILAR FABRICS OF A KIND USED FOR OTHER TECHNICAL PURPOSES, INCLUDING TAPES OF VELVETS IMPREGNATED WITH RUBBER TO LINE ENJULIUS	0	0			
5911200000	BOLTING CLOTH, WHETHER OR NOT MADE UP	0	0			
5911310000	TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING LESS THAN 650 G/M2	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
5911320000	TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING 650 G/M2 OR MORE	0	0			
5911400000	STRAINING CLOTH OF A KIND USED IN OIL PRESSES OR THE LIKE, INCLUDING THAT OF HUMAN HAIR	0	0			
5911901000	GASKETS OR WASHERS OF TEXTILE MATERIAL	0	0			
5911909000	OTHER TEXTILE PRODUCTS AND ARTICLES FOR TECHNICAL USES, OTHER THAN TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, BOLTING CLOTH, FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER MACHINES OR SIMILAR MACHINES	0	0			
6001100000	"LONG PILE" FABRICS	17	0			
6001210000	TERRY FABRICS OF COTTON	17	0			
6001220000	TERRY FABRICS, OF MAN-MADE FIBRES	17	0			
6001290000	TERRY FABRICS, OF OTHER TEXTILE MATERIALS	17	0			
6001910000	PILE FABRICS, KNITTED OR CROCHETED, OF COTTON,	17	0			
6001920000	PILE FABRICS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6001990000	PILE FABRICS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6002400000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6002900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR LESS BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6003100000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF WOOL OR FINE ANIMAL HAIR	17	0			
6003200000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF COTTON	17	0			
6003300000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF SYNTHETIC FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6003400000	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF ARTIFICIAL FIBRES	17	0			
6003900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02	17	0			
6004100000	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD	17	0			
6004900000	OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM	17	0			
6005210000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, UNBLEACHED OR BLEACHED	17	0			
6005220000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, DYED	17	0			
6005230000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, OF YARNS OF DIFFERENT COLOURS	17	0			
6005240000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, PRINTED	17	0			
6005310000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED	17	0			
6005320000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, DYED	17	0			
6005330000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6005340000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, PRINTED	17	0			
6005410000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED	17	0			

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6005420000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, DYED	17	0			
6005430000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6005440000	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, PRINTED	17	0			
6005900000	OTHER WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04	17	0			
6006100000	OTHER KNITTED OR CROCHETED FABRICS, OF WOOL OR FINE ANIMAL HAIR	17	0			
6006210000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, UNBLEACHED OR BLEACHED	17	0			
6006220000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, DYED	17	0			
6006230000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, OF YARNS OF DIFFERENT COLOURS	17	0			
6006240000	OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, PRINTED	17	0			
6006310000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED	17	0			
6006320000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, DYED	17	0			
6006330000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6006340000	OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, PRINTED	17	0			
6006410000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED	17	0			
6006420000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, DYED	17	0			
6006430000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS	17	0			
6006440000	OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, PRINTED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6006900000	OTHER KNITTED OR CROCHETED FABRICS	17	0			
6101200000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 61.03	17	0			
6101300000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03	17	0			
6101901000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.03	17	0			
6101909000	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03	17	0			
6102100000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102200000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102300000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.04	17	0			
6102900000	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 61.04	17	0			
6103101000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103102000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
6103109000	MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103220000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6103230000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103291000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103299000	MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103310000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103320000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON	17	0			
6103330000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103390000	MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6103410000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6103420000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON	17	0			
6103430000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6103490000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6104130000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104191000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6104192000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104199000	WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104220000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6104230000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104291000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104299000	WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104310000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104320000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104330000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104390000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104410000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104420000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF COTTON	17	0			
6104430000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104440000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF ARTIFICIAL FIBRES	17	0			
6104490000	WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN WOOL, FINE ANIMAL HAIR, COTTON OR ARTIFICIAL FIBRES	17	0			
6104510000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6104520000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6104530000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104590000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6104610000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6104620000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON	17	0			
6104630000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6104690000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6105100041	MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6105100042	MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6105100049	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS	17	0			
6105100051	MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6105100052	MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6105100059	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT	17	0			
6105100080	OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6105100091	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS	17	0			
6105100092	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT	17	0			
6105100099	OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, OTHER THAN MEN'S	17	0			
6105201000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES	17	0			
6105209000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER MAN-MADE FIBRES	17	0			
6105900000	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6106100021	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6106100022	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6106100029	OTHER WOMEN'S OR GIRLS BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS	17	0			
6106100031	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6106100032	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
6106100039	OTHER WOMEN'S OR GIRLS BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT	17	0			
6106100090	OTHER WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON	17	0			
6106200000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6106900000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES	17	0			
6107110000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF COTTON	17	0			
6107120000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107190000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6107210000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON	17	0			
6107220000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107290000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6107910000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6107991000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6107999000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6108110000	WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108190000	WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6108210000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF COTTON	17	0			
6108220000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108290000	WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6108310000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON	17	0			
6108320000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108390000	WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6108910000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6108920000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6108990000	WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES	17	0			
6109100031	MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6109100032	MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6109100039	OTHER MEN'S AND WOMEN'S T-SHIRTS, OF COTTON	17	0			
6109100041	BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED	17	0			
6109100042	BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN	17	0			
6109100049	OTHER T-SHIRTS, OF COTTON	17	0			
6109100050	SINGLET'S AND OTHER VESTS, OF COTTON	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6109901000	T-SHIRTS, SINGLETs AND OTHER VESTS OF ACRYLIC OR MODACRYLIC FIBRES	17	0			
6109909000	T-SHIRTS, SINGLETs AND OTHER VESTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND ACRYLIC OR MODACRYLIC FIBRES	17	0			
6110111010	JERSEYS, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK	17	0			
6110111090	OTHER JERSEYS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110112000	WAISTCOATS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110113000	CARDIGANS, KNITTED OR CROCHETED, OF WOOL	17	0			
6110119010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK	17	0			
6110119090	OTHER ARTICLES, KNITTED OR CROCHETED, OF WOOL	17	0			
6110120000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF KASHMIR (CASHMERE) GOATS	17	0			
6110191010	JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK	17	0			
6110191090	OTHER JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110192000	WAISTCOATS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110193000	CARDIGANS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110199010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK	17	0			
6110199090	OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR	17	0			
6110201010	JERSEYS, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK	17	0			
6110201090	OTHER JERSEYS, KNITTED OR CROCHETED, OF COTTON	17	0			
6110202000	WAISTCOATS, KNITTED OR CROCHETED, OF COTTON	17	0			
6110203000	CARDIGANS, KNITTED OR CROCHETED, OF COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6110209010	SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK	17	0			
6110209090	OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON	17	0			
6110301000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES	17	0			
6110309000	OTHER JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED	17	0			
6110900000	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6111200000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF COTTON	17	0			
6111300000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6111901000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6111909000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES	17	0			
6112110000	TRACK SUITS, KNITTED OR CROCHETED, OF COTTON	17	0			
6112120000	TRACK SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112190000	TRACK SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6112200000	SKI SUITS, KNITTED OR CROCHETED	17	0			
6112310000	MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112390000	MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			
6112410000	WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6112490000	WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6113000000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	17	0			
6114200000	OTHER GARMENTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6114300000	OTHER GARMENTS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6114901000	OTHER GARMENTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6114909000	OTHER GARMENTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES	17	0			
6115101000	GRADUATED COMPRESSION HOSIERY, KNITTED OR CROCHETED	17	0			
6115109000	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS, KNITTED OR CROCHETED	17	0			
6115210000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX	17	0			
6115220000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN 67 DECITEX OR MORE	17	0			
6115290000	PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS	17	0			
6115301000	WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6115309000	OTHER WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED	17	0			
6115940000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6115950000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF COTTON	17	0			
6115960000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6115990000	SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6116100000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, IMPREGNATED, COATED OR COVERED WITH PLASTICS OR RUBBER	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6116910000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR	17	0			
6116920000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF COTTON	17	0			
6116930000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			
6116990000	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6117100000	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, KNITTED OR CROCHETED	17	0			
6117801000	KNEEBANDS AND ANKLE SOCKS, KNITTED OR CROCHETED	17	0			
6117802000	TIES, BOW TIES AND CRAVATS, KNITTED OR CROCHETED	17	0			
6117809000	CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, KNEEBANDS AND ANKLE SOCKS	17	0			
6117901000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6117909000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			
6201110000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201120000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201130000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201190000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES	17	0			
6201910000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6201920000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201930000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6201990000	MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN RAINCOATS AND THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED	17	0			
6202110000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202120000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202130000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202190000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202910000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202920000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6202930000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6202990000	WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED	17	0			
6203110000	MEN'S OR BOYS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203120000	MEN'S OR BOYS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203190000	MEN'S OR BOYS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203220000	MEN'S OR BOYS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203230000	MEN'S OR BOYS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203291000	MEN'S OR BOYS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203299000	MEN'S OR BOYS' ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203310000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203320000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203330000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203390000	MEN'S OR BOYS' JACKETS AND BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6203410000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203421010	TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED	17	0			
6203421020	BREECHES AND SHORTS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6203422010	TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED	17	0			
6203422020	BREECHES AND SHORTS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED	17	0			
6203429010	OTHER TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203429020	OTHER BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6203430000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF SYNTHETIC FIBRES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6203490000	MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204110000	WOMEN'S OR GIRLS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204120000	WOMEN'S OR GIRLS' SUITS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204130000	WOMEN'S OR GIRLS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204190000	WOMEN'S OR GIRLS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON, OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204210000	WOMEN'S OR GIRLS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204220000	WOMEN'S OR GIRLS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204230000	WOMEN'S OR GIRLS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204290000	ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204310000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6204320000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204330000	WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204390000	WOMEN'S OR GIRLS' JACKETS OR BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204410000	WOMEN'S OR GIRLS' DRESSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204420000	WOMEN'S OR GIRLS' DRESSES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204430000	WOMEN'S OR GIRLS' DRESSES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204440000	WOMEN'S OR GIRLS' DRESSES, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204490000	WOMEN'S OR GIRLS' DRESSES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204510000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204520000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6204530000	WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204590000	SKIRTS AND DIVIDED SKIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6204610000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6204620000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED,	17	0			
6204630000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6204690000	WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6205200000	MEN'S OR BOYS' SHIRTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6205300000	MEN'S OR BOYS' SHIRTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6205901000	MEN'S OR BOYS' SHIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6205909000	MEN'S OR BOYS' SHIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6206100000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6206200000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6206300000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6206400000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6206900000	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF OTHER TEXTILE MATERIALS, OTHER THAN SILK OR SILK WASTE, WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207110000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207190000	MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207210000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207220000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207290000	MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6207910000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6207991000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6207999000	MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208110000	WOMEN'S SLIPS AND PETTICOATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208190000	WOMEN'S SLIPS AND PETTICOATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208210000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6208220000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208290000	WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208910000	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEEs, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6208920000	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEEs, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6208990000	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS AND NEGLIGEEs, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6209200000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6209300000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
6209901000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6209909000	BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6210100000	GARMENTS MADE UP OF FABRICS OF HEADINGS 56.02 OR 56.03	17	10			
6210200000	MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210300000	WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210400000	OTHER MEN'S OR BOYS' GARMENTS, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6210500000	OTHER WOMEN'S OR GIRLS' GARMENTS (E.G. BLOUSES) MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED	17	10			
6211110000	MEN'S OR BOYS' SWIMWEAR, NOT KNITTED OR CROCHETED	17	0			
6211120000	WOMEN'S OR GIRLS' SWIMWEAR, NOT KNITTED OR CROCHETED	17	0			
6211200000	SKI SUITS, NOT KNITTED OR CROCHETED	17	0			
6211320000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6211330000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6211391000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6211399000	MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6211410000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6211420000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6211430000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6211490000	WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6212100000	BRASSIERES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6212200000	GIRDLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6212300000	CORSELETTES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6212900000	CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	17	0			
6213200000	HANDKERCHIEFS, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6213901000	HANDKERCHIEFS, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6213909000	HANDKERCHIEFS, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6214100000	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6214200000	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED	17	0			
6214300000	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6214400000	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED	17	0			
6214900000	SHAWLS, SCARVES, MUFLERS, MANTILLAS, VEILS AND THE LIKE, OF OTHER MATERIALS, OTHER THAN OF SILK AND SILK WASTE, WOOL, FINE ANIMAL HAIR OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6215100000	TIES, BOW TIES AND CRAVATS:, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED	17	0			
6215200000	TIES, BOW TIES AND CRAVATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6215900000	TIES, BOW TIES AND CRAVATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SILK OR SILK WASTE OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6216001000	GLOVES, MITTENS AND MITTS, PROTECTIVE, FOR ALL TRADES, NOT KNITTED OR CROCHETED	9	0			
6216009000	OTHER GLOVES, MITTENS AND MITTS, NOT KNITTED OR CROCHETED	17	0			
6217100000	OTHER CLOTHING ACCESSORIES (E.G. DRESS SHIELDS), OF TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6217900000	PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.12, NOT KNITTED OR CROCHETED	17	0			
6301100000	ELECTRIC BLANKETS, OF TEXTILE MATERIALS	17	0			
6301201000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF WOOL	17	0			
6301202000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF VICUNA HAIR	17	0			
6301209000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER FINE ANIMAL HAIR, OTHER THAN OF VICUNA HAIR	17	0			
6301300000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF COTTON	17	0			
6301400000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF SYNTHETIC FIBRES	17	0			
6301900000	BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES	17	0			
6302101000	BED LINEN, KNITTED OR CROCHETED, OF MAN-MADE FIBRES	17	0			
6302109000	BED LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES	17	0			
6302210000	BED LINEN, PRINTED, OF COTTON, NOT KNITTED OR CROCHETED	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6302220000	BED LINEN, PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302290000	BED LINEN, PRINTED, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED	17	0			
6302310000	BED LINEN, NOT PRINTED, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6302320000	BED LINEN, NOT PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302390000	BED LINEN, NOT PRINTED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302401000	TABLE LINEN, KNITTED OR CROCHETED, OF COTTON	17	0			
6302409000	TABLE LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	0			
6302510000	TABLE LINEN, OF COTTON, NOT KNITTED OR CROCHETED	17	0			
6302530000	TABLE LINEN, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302591000	TABLE LINEN, OF FLAX, NOT KNITTED OR CROCHETED	17	0			
6302599000	TABLE LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED	17	0			
6302600000	TOILET LINEN AND KITCHEN LINEN, OF TERRY TOWELLING OR SIMILAR TERRY FABRICS, OF COTTON	17	0			
6302910000	TOILET LINEN AND KITCHEN LINEN, OF COTTON, OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS	17	0			
6302930000	TOILET LINEN AND KITCHEN LINEN, OF MAN-MADE FIBRES	17	0			
6302991000	TOILET LINEN AND KITCHEN LINEN, OF FLAX	17	0			
6302999000	TOILET LINEN AND KITCHEN LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES	17	0			
6303120000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6303191000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF COTTON	17	0			
6303199000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6303910000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF COTTON, NOT KNITTED OR CROCHETED,	17	0			
6303920000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,	17	0			
6303990000	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED	17	0			
6304110000	BEDSPREADS, KNITTED OR CROCHETED	17	0			
6304190000	BEDSPREADS, NOT KNITTED OR CROCHETED, OF TEXTILE MATERIALS	17	0			
6304910000	OTHER FURNISHING ARTICLES, KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6304920000	OTHER FURNISHING ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6304930000	OTHER FURNISHING ARTICLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6304990000	OTHER FURNISHING ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04	17	0			
6305101000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF JUTE	17	10			
6305109000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03 (E.G. RETAMA), OTHER THAN OF JUTE	17	10			
6305200000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF COTTON	17	10			
6305320000	FLEXIBLE BULK CONTAINERS, OF MAN-MADE TEXTILES	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6305331000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYETHYLENE STRIP OR THE LIKE	17	10			
6305332000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYPROPYLENE STRIP OR THE LIKE	17	10			
6305390000	OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER MAN-MADE MATERIALS	17	10			
6305901000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF PITA (CABUYA, FIQUE)	17	10			
6305909000	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE MATERIALS	17	10			
6306120000	TARPAULINS, AWNINGS AND SUNBLINDS, OF SYNTHETIC FIBRES	17	0			
6306191000	TARPAULINS, AWNINGS AND SUNBLINDS, OF COTTON	17	0			
6306199000	TARPAULINS, AWNINGS AND SUNBLINDS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES	17	0			
6306220000	TENTS, OF SYNTHETIC FIBRES	17	0			
6306290000	TENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES	17	0			
6306300000	SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT, OF SYNTHETIC FIBRES	17	0			
6306400000	PNEUMATIC MATTRESSES	17	0			
6306910000	OTHER CAMPING GOODS, OF COTTON	17	0			
6306990000	OTHER CAMPING GOODS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON	17	0			
6307100000	FLOOR-CLOTHS, DISH-CLOTHS, DUSTERS AND SIMILAR CLEANING CLOTHS, OF TEXTILE MATERIALS	17	0			
6307200000	LIFE-JACKETS AND LIFE-BELTS, OF TEXTILE MATERIALS	9	0			
6307901000	DRESS PATTERNS, OF TEXTILE MATERIALS	17	0			
6307902000	SAFETY SEAT BELTS, OF TEXTILE MATERIALS	17	0			
6307903000	FACE-MASKS, OF TEXTILE MATERIALS	17	0			
6307909000	OTHER MADE UP ARTICLES (E.G. COVERS FOR CARS), OF TEXTILE MATERIALS	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6308000000	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	17	0			
6309000000	WORN CLOTHING AND OTHER WORN ARTICLES	17	10			
6310101000	OFFCUTS FROM THE CLOTHING INDUSTRY, SORTED	17	10			
6310109000	OTHER RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES, SORTED	17	10			
6310900000	OTHER RAGS, SCRAP, TWINE, CORDAGE, ROPE AND CABLES, OF OTHER TEXTILE MATERIALS, USED OR WORN OUT, NOT SORTED	17	10			
6401100000	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, INCORPORATING A PROTECTIVE METAL TOECAP	17	0			
6401920000	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, COVERING THE ANKLE BUT NOT THE KNEE	17	0			
6401990000	OTHER WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES	17	0			
6402120000	SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC	17	0			
6402190000	OTHER SPORTS FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN SKI FOOTWEAR	17	0			
6402200000	FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, WITH UPPER STRAPS OR THONGS ASSEMBLED TO THE SOLE BY MEANS OF PLUGS	17	0			
6402910000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, COVERING THE ANKLE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6402991000	FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, INCORPORATING A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT OF SUBHEADING 6401.10.00	17	0			
6402999000	FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN THAT COVERING THE ANKLE OR PROTECTIVE METAL TOE-CAP, EXCEPT PRODUCTS OF 6401.10.00	17	0			
6403120000	SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER	17	0			
6403190000	SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER, OTHER THAN SKI FOOTWEAR	17	0			
6403200000	FOOTWEAR WITH OUTER SOLES OF LEATHER, AND UPPERS WHICH CONSIST OF LEATHER STRAPS ACROSS THE INSTEP AND AROUND THE BIG TOE	17	0			
6403400000	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, INCORPORATING A PROTECTIVE METAL TOE-CAP	17	0			
6403510000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, COVERING THE ANKLE	17	0			
6403590000	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, OTHER THAN THAT COVERING THE ANKLE	17	0			
6403911000	FOOTWEAR COVERING THE ANKLE, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP	17	0			
6403919000	OTHER FOOTWEAR COVERING THE ANKLE, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS	17	0			
6403991000	OTHER FOOTWEAR, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT COVERING THE ANKLE	17	0			
6403999000	OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, OTHER THAN THAT COVERING THE ANKLE	17	0			
6404111000	SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER	17	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6404112000	TENNIS SHOES, BASKETBALL SHOES, GYM SHOES, TRAINING SHOES AND THE LIKE, WITH OUTER SOLES OF RUBBER	17	0			
6404190000	OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER OR PLASTIC	17	0			
6404200000	FOOTWEAR WITH OUTER SOLES OF LEATHER, ARTIFICIAL LEATHER OR COMPOSITION LEATHER	17	0			
6405100000	OTHER FOOTWEAR WITH UPPERS OF LEATHER OR COMPOSITION LEATHER	17	0			
6405200000	OTHER FOOTWEAR WITH UPPERS OF TEXTILE MATERIALS	17	0			
6405900000	OTHER FOOTWEAR	17	0			
6406100000	UPPERS AND PARTS THEREOF, OTHER THAN STIFFENERS	17	0			
6406200000	OUTER SOLES AND HEELS, OF RUBBER OR PLASTICS	17	0			
6406910000	OTHER PARTS OF FOOTWEAR, OF WOOD	17	0			
6406993000	INSOLES OF OTHER MATERIALS, EXCEPT ASBESTOS	17	0			
6406999000	OTHER PARTS OF FOOTWEAR, EXCEPT THOSE OF POLYURETHANE	17	0			
6501000000	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	9	5			
6502001000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, OF TOQUILLA STRAW OR MOCORA STRAW, NEITHER BLOCKED TO SHAPE, NOR LINED, NOR TRIMMED	9	5			
6502009000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, EXCEPT TOQUILLA OR MOCORA STRAW, NOT LINED OR TRIMMED	9	5			
6504000000	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	9	5			
6505100000	HAIR NETS OF ANY MATERIAL, WHETHER OR NOT TRIMMED	9	5			
6505901000	FELT HATS AND OTHER FELT HEADGEAR, OR OTHER TEXTILE PRODUCTS ON PIECES, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO 65.01, WHETHER OR NOT TRIMMED	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6505909000	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	9	5			
6506100000	SAFETY HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	9	10			
6506910000	OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF RUBBER OR OF PLASTICS	9	10			
6506990000	OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF OTHER MATERIALS, OTHER THAN RUBBER OR PLASTICS	9	5			
6507000000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HATS AND OTHER HEADGEAR	9	5			
6601100000	GARDEN OR SIMILAR UMBRELLAS	9	5			
6601910000	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, HAVING A TELESCOPIC SHAFT	9	5			
6601990000	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, WITHOUT A TELESCOPIC SHAFT	9	5			
6602000000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.	9	5			
6603200000	UMBRELLA FRAMES, INCLUDING FRAMES MOUNTED ON SHAFTS (STICKS)	9	5			
6603900000	PARTS, TRIMMINGS AND ACCESSORIES FALLING WITHIN HEADING 66.01 OR 66.02	9	5			
6701000000	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES	9	5			
6702100000	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF PLASTIC	9	5			
6702900000	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF OTHER MATERIALS	9	5			
6703000000	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6704110000	COMPLETE WIGS, OF SYNTHETIC TEXTILE MATERIALS	9	5			
6704190000	FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF SYNTHETIC TEXTILE MATERIALS	9	5			
6704200000	WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR	9	5			
6704900000	WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF OTHER TEXTILE MATERIALS	9	5			
6801000000	SETTS, KERB STONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	0	0			
6802100000	TILES, CUBES AND SIMILAR ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER	0	0			
6802210000	WORKED MARBLE, TRAVERTINE AND ALABASTER AND ARTICLES THEREOF SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802230000	GRANITE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802291000	OTHER CALCAREOUS STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802299000	OTHER MONUMENTAL OR BUILDING STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE	0	0			
6802910000	MARBLE; TRAVERTINE AND ALABASTER, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE	0	0			
6802920000	OTHER MONUMENTAL OR BUILDING STONE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING	0	0			
6802930000	GRANITE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE	0	0			
6802990000	OTHER MONUMENTAL OR BUILDING STONES AND ARTICLES THEREOF WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE	0	0			
6803000000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6804100000	MILLSTONES AND GRINDSTONES FOR MILLING, GRINDING OR PULPING, WITHOUT FRAMEWORKS	0	0			
6804210000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS; FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL OR AGGLOMERATED SYNTHETIC DIAMOND	0	0			
6804220000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF OTHER AGGLOMERATED ABRASIVES OR OF CERAMICS	0	0			
6804230000	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL STONE	0	0			
6804300000	HAND SHARPENING OR POLISHING STONES AND PARTS THEREOF	0	0			
6805100000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF WOVEN TEXTILE FABRIC ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6805200000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF PAPER OR PAPERBOARD ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6805300000	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF MATERIALS OTHER THAN ONLY WOVEN TEXTILE FABRIC, PAPER OR PAPERBOARD, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP	9	10			
6806100000	SLAG-WOOL, ROCK-WOOL AND SIMILAR MINERAL WOOLS (INCLUDING INTERMIXTURES THEREOF), IN BULK, SHEETS OR ROLLS	0	0			
6806200000	EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS, INCLUDING INTERMIXTURES THEREOF	0	0			
6806900000	MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING NO 68.11 OR 68.12 OR OF CHAPTER 69	0	0			
6807100000	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), IN ROLLS	0	0			
6807900000	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), OTHER THAN IN ROLLS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6808000000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.	0	0			
6809110000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, FACED OR REINFORCED WITH PAPER OR PAPERBOARD ONLY, NOT ORNAMENTED	0	0			
6809190000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, OTHER THAN THOSE FACED OR REINFORCED WITH PAPER OR PAPERBOARD, NOT ORNAMENTED	9	5			
6809900000	OTHER ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER, NOT ORNAMENTED, EXCEPT PANELS, BOARDS AND SIMILAR ARTICLES	9	5			
6810110000	BUILDING BLOCKS AND TILES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			
6810190000	TILES, FLAGSTONES, BRICKS AND SIMILAR ARTICLES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, EXCEPT BUILDING BLOCKS AND BRICKS	0	0			
6810910000	PREFABRICATED STRUCTURAL COMPONENTS FOR BUILDING OR CIVIL ENGINEERING OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			
6810990000	OTHER ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED	0	0			
6811400010	CORRUGATED SHEETS CONTAINING ASBESTOS	0	0			
6811400020	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES CONTAINING ASBESTOS	0	0			
6811400090	OTHER ARTICLES CONTAINING ASBESTOS	0	0			
6811810000	CORRUGATED SHEETS NOT CONTAINING ASBESTOS	0	0			
6811820000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES NOT CONTAINING ASBESTOS	0	0			
6811830000	TUBES, PIPES AND TUBE OR PIPE FITTINGS NOT CONTAINING ASBESTOS	0	0			
6811890000	OTHER ARTICLES NOT CONTAINING ASBESTOS	0	0			
6812800010	PAPER, MILLBOARD AND FELT, OF CROCIDOLITE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6812800020	COMPRESSED CROCIDOLITE AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812800030	FABRICATED CROCIDOLITE FIBRES; MIXTURES WITH A BASIS OF CROCIDOLITE OR WITH A BASIS OF CROCIDOLITE AND MAGNESIUM CARBONATE	0	0			
6812800090	OTHER ARTICLES OF CROCIDOLITE	9	5			
6812910000	CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR OF MATERIAL OTHER THAN CROCIDOLITE	9	5			
6812920000	PAPER, MILLBOARD AND FELT OF MATERIAL OTHER THAN CROCIDOLITE	0	0			
6812930000	COMPRESSED ASBESTOS AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812991000	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE	0	0			
6812992000	ASBESTOS FIBRES	9	5			
6812993000	ASBESTOS CORD AND STRING, WHETHER OR NOT PLAITED	9	5			
6812994000	ASBESTOS FABRICS, WHETHER OR NOT KNITTED OR CROCHETED	9	5			
6812995000	ASBESTOS GASKETS OR WASHERS	9	10			
6812999000	OTHER ARTICLES OF ASBESTOS OR MIXTURES WITH A BASIS OF ASBESTOS OR A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, WHETHER OR NOT REINFORCED	9	5			
6813200000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, CONTAINING ASBESTOS	9	10			
6813810000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, NOT CONTAINING ASBESTOS	9	10			
6813890000	FRICTION MATERIAL, NOT MOUNTED, FOR CLUTCHES OR THE LIKE, NOT CONTAINING ASBESTOS	9	10			
6814100000	PLATES, SHEETS AND STRIPS OF AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6814900000	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6815100000	NON-ELECTRICAL ARTICLES OF GRAPHITE OR OTHER CARBON	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6815200000	ARTICLES OF PEAT	9	5			
6815910000	ARTICLES CONTAINING MAGNESITE, DOLOMITE OR CHROMITE	9	5			
6815990000	OTHER ARTICLES OF STONE OR OTHER MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
6901000000	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	0	0			
6902100000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, CONTAINING BY WEIGHT, SINGLY OR TOGETHER, MORE THAN 50 % OF THE ELEMENTS MG, CA OR CR, EXPRESSED AS MGO, CAO OR CR ₂ O ₃ , OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS	0	0			
6902201000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING MORE THAN 90 % OF SILICA (SiO ₂) BY WEIGHT	0	0			
6902209000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al ₂ O ₃) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA, OTHER THAN THOSE CONTAINING MORE THAN 50 % BY WEIGHT OF SILICA	0	0			
6902900000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS	0	0			
6903101000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903109000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903201000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al ₂ O ₃) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO ₂)	0	0			
6903209000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al ₂ O ₃) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA (SiO ₂)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6903901000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL ₂ O ₃) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO ₂)	0	0			
6903909000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL ₂ O ₃) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO ₂)	0	0			
6904100000	CERAMIC BUILDING BRICKS	0	0			
6904900000	CERAMIC FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE	0	0			
6905100000	CERAMIC ROOFING TILES	0	0			
6905900000	CHIMNEY POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS OTHER THAN ROOFING TILES	0	0			
6906000000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	0	0			
6907100000	TILES, CUBES AND SIMILAR UNGLAZED CERAMIC ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM	0	0			
6907900000	OTHER UNGLAZED CERAMIC FLAGS AND PAVING AND OTHER UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			
6908100000	TILES, CUBES AND SIMILAR CERAMIC ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM;	0	0			
6908900000	OTHER CERAMIC FLAGS AND PAVING AND OTHER GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			
6909110000	PORCELAIN OR CHINA WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES	9	10			
6909120000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, HAVING A HARDNESS EQUIVALENT TO 9 OR MORE ON THE MOHS SCALE	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
6909190000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, OTHER THAN OF PORCELAIN AND ARTICLES WITH A HARDNESS EQUIVALENT TO 9 OR MORE ON MOHS SCALE	9	5			
6909900000	CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS	9	5			
6910100000	PORCELAIN OR CHINA SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES	0	0			
6910900000	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES OTHER THAN OF PORCELAIN OR CHINA	0	0			
6911100000	TABLEWARE AND KITCHENWARE, OF PORCELAIN OR CHINA	9	10			
6911900000	TOILET ARTICLES, OF PORCELAIN OR CHINA	9	10			
6912000000	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6913100000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OF PORCELAIN OR CHINA	9	7			
6913900000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6914100000	OTHER ARTICLES OF PORCELAIN OR CHINA	9	10			
6914900000	OTHER CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA (FOR EXAMPLE FITTINGS FOR FURNITURE)	9	10			
7001001000	CULLET AND OTHER WASTE AND SCRAP OF GLASS	9	0			
7001003000	GLASS IN THE MASS	9	0			
7002100000	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), UNWORKED	0	0			
7002200000	RODS OR TUBES OF GLASS, UNWORKED	0	0			
7002310000	TUBES OF FUSED QUARTZ OR OTHER FUSED SILICA, UNWORKED	0	0			
7002320000	TUBES OF OTHER GLASS HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°C, UNWORKED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7002390000	OTHER TUBES OF GLASS, UNWORKED	0	0			
7003121000	GLASS, IN SHEETS, SMOOTH, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003122000	GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003191000	GLASS, IN SHEETS, SMOOTH, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003192000	CAST GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003200000	CAST GLASS AND ROLLED GLASS, IN SHEETS, WIRED	0	0			
7003300000	CAST GLASS IN PROFILES	0	0			
7004200010	GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004200090	OTHER GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED	0	0			
7004900020	OTHER DRAWN GLASS OR BLOWN GLASS IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004900090	OTHER DRAWN GLASS AND BLOWN GLASS, IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED	0	0			
7005100000	NON-WIRED GLASS HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED	9	10			
7005211100	FLOAT GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7005211900	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005219000	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005291000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005299000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005300000	WIRED GLASS, WITH ABSORBENT, REFLECTING, OR NON-REFLECTING CAPE, OTHERWISE UNWORKED	0	0			
7006000000	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	0	0			
7007110000	TEMPERED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007190000	TEMPERED SAFETY GLASS OTHER THAN THAT FOR INCORPORATION INTO RAILWAY OR SURFACE VEHICLES, AIRCRAFT OR SPACECRAFT, AND SEAGOING OR INLAND WATER CRAFT	9	10			
7007210000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007290000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7008000000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	0	0			
7009100000	REAR-VIEW MIRRORS FOR VEHICLES, OF GLASS	0	0			
7009910000	GLASS MIRRORS, UNFRAMED	9	10			
7009920000	FRAMED GLASS MIRRORS, OTHER THAN REAR-VIEW MIRRORS FOR VEHICLES	9	10			
7010100000	GLASS AMPOULES FOR THE PACKING OF GOODS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7010200000	STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS	9	10			
7010901000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY EXCEEDING 1 L	9	10			
7010902000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0,33 L BUT NOT EXCEEDING 1 L	9	10			
7010903000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0,15 L BUT NOT EXCEEDING 0,33 L	9	10			
7010904000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY NOT EXCEEDING 0,15 L	9	10			
7011100000	GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LIGHTING	9	0			
7011200000	GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR CATHODE-RAY TUBES	0	0			
7011900000	OTHER GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND THE LIKE OTHER THAN THOSE FOR ELECTRIC LIGHTING AND CATHODE-RAY TUBES	9	0			
7013100000	GLASSWARE OF GLASS-CERAMICS USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES, OTHER THAN THAT OF HEADINGS 70.10 OR 70.18	9	5			
7013220000	STEMWARE DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013280000	OTHER STEMWARE DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			
7013330000	OTHER DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013370000	OTHER DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7013410000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES) OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013420000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), OF GLASS HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°, OTHER THAN GLASS-CERAMICS	9	10			
7013490000	OTHER ARTICLES FOR TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), OTHER THAN OF GLASS-CERAMICS	9	10			
7013910000	TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR, OTHER THAN GLASS-CERAMICS AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7013990000	OTHER GLASSWARE, OTHER THAN OF LEAD CRYSTAL AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7014000000	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	9	0			
7015100000	GLASSES FOR CORRECTIVE SPECTACLES, NOT OPTICALLY WORKED	9	0			
7015900000	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED, EXCEPT FOR CORRECTIVE GLASSES; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES	9	0			
7016100000	GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES	0	0			
7016901000	LEADED LIGHTS AND THE LIKE	0	0			
7016902000	MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS	0	0			
7016909000	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; MULTICELLULAR OR FOAM GLASS IN PANELS, SHELLS OR SIMILAR FORMS	0	0			
7017100000	LABORATORY, HYGIENIC OR PHARMACEUTICAL FUSED QUARTZ OR OTHER FUSED SILICA WARES, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7017200000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE (OTHER THAN QUARTZ OR FUSED SILICA) HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°, WHETHER OR NOT GRADUATED OR CALIBRATED	9	0			
7017900000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			
7018100000	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES	9	0			
7018200000	GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER	9	0			
7018900010	GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES	9	5			
7018900090	MISCELLANEOUS ARTICLES OF SMALL GLASSWARE, OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES; STATUETTES AND OTHER ORNAMENTAL ARTICLES, OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY	9	5			
7019110000	CHOPPED STRANDS, OF A LENGTH OF NOT MORE THAN 50 MM, OF GLASS FIBRES	0	0			
7019120000	ROVINGS, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			
7019190000	OTHER SLIVERS AND YARN, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			
7019310000	MATS, OF GLASS FIBRES	0	0			
7019320000	VOILES, OF GLASS FIBRES	0	0			
7019390000	WEBS, MATTRESSES, BOARDS AND SIMILAR NONWOVEN PRODUCTS, OF GLASS FIBRES	0	0			
7019400000	WOVEN FABRICS OF ROVINGS OF GLASS FIBRES	0	0			
7019510000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH NOT EXCEEDING 30 CM	9	0			
7019520000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH EXCEEDING 30 CM, PLAIN WOVEN, WEIGHING LESS THAN 250 G/M2, OF FILAMENTS MEASURING PER SINGLE YARN NOT MORE THAN 136 TEX	9	0			
7019590000	OTHER FABRICS OF GLASS FIBRES ((INCLUDING GLASS WOOL)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7019901000	GLASS WOOL IN BULK OR IN FLAKES	0	0			
7019909000	OTHER ARTICLES OF GLASS FIBRES	9	0			
7020001000	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	0	0			
7020009000	OTHER ARTICLES OF GLASS	9	10			
7101100000	PEARLS, NATURAL, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	5			
7101210000	CULTURED PEARLS, UNWORKED	9	0			
7101220000	CULTURED PEARLS, WORKED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	0			
7102100000	DIAMONDS, UNSORTED	9	0			
7102210000	INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	0	0			
7102290000	INDUSTRIAL DIAMONDS, WORKED	0	0			
7102310000	NON-INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	9	0			
7102390000	NON-INDUSTRIAL DIAMONDS, WORKED	9	5			
7103101000	EMERALDS UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103109000	OTHER PRECIOUS STONES (OTHER THAN DIAMONDS AND EMERALDS) AND SEMI-PRECIOUS STONES, UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103911000	RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7103912000	EMERALDS, OTHERWISE WORKED	9	0			
7103990000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, EXCEPT DIAMONDS, RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7104100000	PIEZO-ELECTRIC QUARTZ	0	0			
7104200000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, UNWORKED OR SIMPLY SAWN OR BRUTED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7104900000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, NOT GRADED, TEMPORARILY STRUNG FOR FACILITATING TRANSPORTATION	9	0			
7105100000	DUST AND POWDER OF DIAMONDS	0	0			
7105900000	DUST AND POWDER OF PRECIOUS, SEMI-PRECIOUS OR SYNTHETIC STONES, OTHER THAN DIAMONDS	9	0			
7106100000	SILVER IN DUST FORM	9	0			
7106911000	SILVER, NOT ALLOYED, INCLUDING SILVER PLATED WITH GOLD OR PLATINUM	9	0			
7106912000	ALLOYED SILVER	9	0			
7106920000	SEMI-MANUFACTURED SILVER	9	5			
7107000000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED OR SEMI-MANUFACTURED.	9	5			
7108110000	GOLD IN POWDER FORM, FOR NON-MONETARY USE	9	0			
7108120000	GOLD IN OTHER FORMS, UNWROUGHT, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	0			
7108130000	GOLD IN OTHER SEMI-MANUFACTURED FORMS, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	5			
7108200000	GOLD FOR MONETARY USE, INCLUDING GOLD PLATED WITH PLATINUM	9	0			
7109000000	BASE METALS OR SILVER, CLAD WITH GOLD, UNWROUGHT OT SEMI-MANUFACTURED.	9	0			
7110110000	PLATINUM, UNWROUGHT OR IN POWDER FORM	0	0			
7110190000	PLATINUM. SEMI-MANUFACTURED	0	0			
7110210000	PALLADIUM, RAW OR POWDERED	0	0			
7110290000	PALLADIUM,. SEMI-MANUFACTURED	0	0			
7110310000	RHODIUM, RAW OR POWDERED	0	0			
7110390000	RHODIUM. SEMI-MANUFACTURED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7110410000	IRIDIUM, OSMIUM AND RUTHENIUM, RAW OR POWDERED	0	0			
7110490000	IRIDIUM, OSMIUM AND RUTHENIUM, SEMI-MANUFACTURED	0	0			
7111000000	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT WORKED OR SEMI-MANUFACTURED.	9	0			
7112300000	ASH CONTAINING PRECIOUS METAL OR PRECIOUS-METAL COMPOUNDS	9	0			
7112910000	WASTE AND SCRAP OF GOLD OR OF METAL CLAD WITH GOLD, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			
7112920000	WASTE AND SCRAP OF PLATINUM OR OF METAL CLAD WITH PLATINUM, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			
7112990000	OTHER WASTE AND SCRAP OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL	9	0			
7113110000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF SILVER WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7113190000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF OTHER PRECIOUS METALS, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL, EXCEPT SILVER	9	10			
7113200000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF BASE METAL PLATED OR CLAD WITH A PRECIOUS METAL	9	10			
7114111000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0,925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114119000	OTHER ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0,925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114190000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METALS, EXCEPT OF SILVER, WHETHER OR NOT PLATED OR CLAD WITH PRECIOUS METAL	9	10			
7114200000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF BASE METAL CLAD WITH A PRECIOUS METAL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7115100000	CATALYSTS IN THE FORM OF WIRE CLOTH OR GRILL, OF PLATINUM	0	0			
7115900000	OTHER ARTICLES OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS	0	0			
7116100000	ARTICLES OF NATURAL OR CULTURED PEARLS	9	10			
7116200000	ARTICLES OF PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)	9	10			
7117110000	CUFF LINKS AND STUDS, OF BASE METAL, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	10			
7117190000	IMITATION JEWELLERY, EXCEPT CUFF LINKS AND THE LIKE, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	7			
7117900000	IMITATION JEWELLERY OF OTHER MATERIALS, EXCEPT BASE METAL	9	7			
7118100000	COIN (OTHER THAN GOLD COIN), NOT BEING LEGAL TENDER	9	0			
7118900000	OTHER COIN (FOR EXAMPLE OF PRECIOUS METALS)	9	0			
7201100000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0,5 % OR LESS OF PHOSPHORUS	0	0			
7201200000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT MORE THAN 0,5 % OF PHOSPHORUS	0	0			
7201500000	ALLOY PIG IRON, SPEIGELEISEN, IN PIGS, BLOCKS OR OTHER PRIMARY FORMS	0	0			
7202110000	FERRO-MANGANESE, CONTAINING BY WEIGHT MORE THAN 2 % OF CARBON	0	0			
7202190000	FERRO-MANGANESE, CONTAINING BY WEIGHT NO MORE THAN 2 % OF CARBON	0	0			
7202210000	FERRO-SILICON, CONTAINING BY WEIGHT MORE THAN 55 % OF SILICON	0	0			
7202290000	FERRO-SILICON, CONTAINING BY WEIGHT NO MORE THAN 55 % OF SILICON	0	0			
7202300000	FERRO-SILICO-MANGANESE	0	0			
7202410000	FERRO-CHROMIUM, CONTAINING BY WEIGHT MORE THAN 4 % OF CARBON	0	0			
7202490000	FERRO-CHROMIUM, CONTAINING BY WEIGHT NO MORE THAN 4 % OF CARBON	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7202500000	FERRO-SILICO-CHROMIUM	0	0			
7202600000	FERRO-NICKEL	0	0			
7202700000	FERRO-MOLYBDENUM	0	0			
7202800000	FERRO-TUNGSTEN AND FERRO-SILICO-TUNGSTEN	0	0			
7202910000	FERRO-TITANIUM AND FERRO-SILICO-TITANIUM	0	0			
7202920000	FERRO-VANADIUM	0	0			
7202930000	FERRO-NIOBIUM	0	0			
7202990000	OTHER FERRO ALLOYS	0	0			
7203100000	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			
7203900000	OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			
7204100000	WASTE AND SCRAP, OF CAST IRON OR STEEL	0	0			
7204210000	WASTE AND SCRAP, OF STAINLESS STEEL	0	0			
7204290000	WASTE AND SCRAP, OF ALLOY STEEL, OTHER THAN STAINLESS STEEL	0	0			
7204300000	WASTE AND SCRAP, OF TINNED IRON OR STEEL	0	0			
7204410000	TURNINGS, SHAVINGS, CHIPS, MILLING WASTE, SAWDUST, FILINGS, TRIMMINGS AND STAMPINGS, WHETHER OR NOT IN BUNDLES	0	0			
7204490000	OTHER WASTE AND SCRAP, OF IRON OR STEEL	0	0			
7204500000	REMELTING SCRAP INGOTS OF IRON OR STEEL	0	0			
7205100000	GRANULES, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL	0	0			
7205210000	POWDERS OF ALLOY STEEL	0	0			
7205290000	POWDERS OF PIG IRON, SPIEGELEISEN, IRON OR STEEL OTHER THAN OF ALLOY STEEL	0	0			
7206100000	IRON AND NON-ALLOY STEEL IN INGOTS	0	0			
7206900000	OTHER PRIMARY FORMS OF IRON OR NON-ALLOY STEEL (FOR EXAMPLE: PUDDLED BLOCKS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7207110000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, OF RECTANGULAR (INCLUDING SQUARE) CROSS-SECTION, THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207120000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, OF RECTANGULAR CROSS-SECTION OTHER THAN THOSE WITH THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207190000	OTHER SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON	0	0			
7207200000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING BY WEIGHT 25 % OR MORE OF CARBON	0	0			
7208101000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208102000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208103000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208104000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7208251000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208252000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
7208260000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208270000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7208360000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208371000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208379000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208381000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208389000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208391000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208399100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 1,8 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7208399900	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208401000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208402000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208403000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208404000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208511000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 12,5 MM	0	0			
7208512000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 10 MM OR MORE BUT NOT EXCEEDING 12,5 MM	0	0			
7208521000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7208529000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
7208530000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208540000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7209150000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 3 MM	0	0			
7209160000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			
7209170000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7209181000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,5 MM BUT NOT LESS THAN 0,25 MM	0	0			
7209182000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,25 MM	0	0			
7209250000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7209260000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			
7209270000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7209280000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,5 MM	0	0			
7209900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7210110000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF 0,5 MM OR MORE	0	0			
7210120000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF LESS THAN 0,5 MM	0	0			
7210200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH LEAD, INCLUDING TERNE-PLATE	0	0			
7210300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7210410000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			
7210490000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, NOT CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			
7210500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH CHROMIUM OXIDES OR WITH CHROMIUM AND CHROMIUM OXIDES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
7210610000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM AND ZINC ALLOYS	0	0			
7210690000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM	0	0			
7210701000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PREVIOUSLY PLATED OR COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210709000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PAINTED, VARNISHED OR COATED WITH PLASTICS, OTHER THAN THOSE PREVIOUSLY COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210900000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED	0	0			
7211130000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, ON FOUR FACES OR IN A CLOSED BOX PASS, OF A WIDTH EXCEEDING 150 MM BUT NOT EXCEEDING 600 MM AND A THICKNESS OF NOT LESS THAN 4 MM, NOT IN COILS AND WITHOUT PATTERNS IN RELIEF	0	0			
7211140000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM, OF A THICKNESS OF 4,75 MM OR MORE, NOT CLAD, PLATED OR COATED	0	0			
7211191000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7211199000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED	0	0			
7211230000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, NOT CLAD, PLATED OR COATED	0	0			
7211290000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7211900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED	0	0			
7212100000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PLATED OR COATED WITH TIN	0	0			
7212200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7212300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE GALVANISED	0	0			
7212400000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PAINTED, VARNISHED OR COATED WITH PLASTICS	0	0			
7212500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE COATED	0	0			
7212600000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD	0	0			
7213100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS	0	0			
7213200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF FREE-CUTTING STEEL	0	0			
7213911000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER, CONTAINING BY WEIGHT LESS THAN 0,12 % OF CHROMIUM, NICKEL, COPPER AND MOLYBDENUM TAKEN TOGETHER	0	0			
7213919000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER	0	0			
7213990000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL	0	0			
7214100000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, FORGED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
7214200000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS OR TWISTED AFTER ROLLING	0	0			
7214301000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214309000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			
7214911000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION, NOT EXCEEDING 100 MM	0	0			
7214919000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION.	0	0			
7214991000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214999000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215101000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215109000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7215501000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215509000	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7215901000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7215909000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL	0	0			
7216100000	U, I OR H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216210000	L SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216220000	T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216310000	U SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216320000	I SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216330000	H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216400000	L OR T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216500000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED	0	0			
7216610000	SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216690000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7216910000	SECTIONS OF IRON OR NON-ALLOY STEEL, COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216990000	OTHER SECTIONS, OF IRON OR NON-ALLOY STEEL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7217100000	WIRE OF IRON OR NON-ALLOY STEEL, NOT PLATED OR COATED, WHETHER OR NOT POLISHED	0	0			
7217200000	WIRE OF IRON OR NON-ALLOY STEEL, COATED WITH ZINC	0	0			
7217300000	WIRE OF IRON OR NON-ALLOY STEEL, PLATED OR COATED WITH OTHER BASE METALS	0	0			
7217900000	OTHER WIRE OF IRON OR NON-ALLOY STEEL	0	0			
7218100000	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7218910000	SEMI-FINISHED PRODUCTS OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION	0	0			
7218990000	OTHER SEMI-FINISHED PRODUCTS OF STAINLESS STEEL	0	0			
7219110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			
7219120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219130000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7219140000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219210000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			
7219220000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219230000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7219240000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219310000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 4,75 MM OR MORE	0	0			
7219320000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7219330000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 1 MM OR MORE BUT NOT EXCEEDING 3 MM	0	0			
7219340000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7219350000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF LESS THAN 0,5 MM	0	0			
7219900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7220110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF 4,75 MM OR MORE	0	0			
7220120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF LESS THAN 4,75 MM	0	0			
7220200000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED,	0	0			
7220900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7221000000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	0	0			
7222111000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7222119000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7222191000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222199000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL	0	0			
7222201000	BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222209000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL	0	0			
7222301000	OTHER BARS AND RODS, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 65 MM IN DIAMETER.	0	0			
7222309000	OTHER BARS AND RODS OF STAINLESS STEEL	0	0			
7222400000	SECTIONS OF STAINLESS STEEL	0	0			
7223000000	WIRE OF STAINLESS STEEL	0	0			
7224100000	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7224900000	SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL	0	0			
7225110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7225190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL	0	0			
7225300000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS	0	0			
7225400000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7225500000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			
7225910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7225920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED WITH ZINC	0	0			
7225990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7226110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7226190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL	0	0			
7226200000	FLAT-ROLLED PRODUCTS HIGH-SPEED STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN COLD-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7227100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF HIGH-SPEED STEEL	0	0			
7227200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF SILICO-MANGANESE STEEL	0	0			
7227900000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	0	0			
7228100000	BARS AND RODS, OF HIGH-SPEED STEEL	0	0			
7228201000	BARS AND RODS, OF SILICO-MANGANESE STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER.	0	0			
7228209000	OTHER BARS AND RODS OF SILICO-MANGANESE STEEL	0	0			
7228300000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7228401000	BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, OF A CROSS-SECTIONAL DIMENSION NOT EXCEEDING 100 MM	0	0			
7228409000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED	0	0			
7228501000	OTHER BARS AND RODS, OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7228509000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			
7228601000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM.	0	0			
7228609000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			
7228700000	ANGLES, SHAPES AND SECTIONS OF OTHER ALLOY STEEL	0	0			
7228800000	HOLLOW DRILL BARS AND RODS	0	0			
7229200000	WIRE OF SILICO-MANGANESE STEEL	0	0			
7229900000	OTHER WIRE OF OTHER ALLOY STEEL	0	0			
7301100000	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS	0	0			
7301200000	WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL	0	0			
7302100000	RAILS OF IRON OR STEEL	0	0			
7302300000	SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, OF IRON OR STEEL	0	0			
7302400000	FISH-PLATES AND SOLE PLATES OF IRON OR STEEL	0	0			
7302901000	SLEEPERS (CROSS-TIES)	0	0			
7302909000	CHECK-RAILS AND RACK RAILS, OTHER CROSSING PIECES, CHAIRS, CHAIR WEDGES, RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS, OF IRON OR STEEL	0	0			
7303000000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	0	0			
7304110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, OF STAINLESS STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7304190000	OTHER LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, EXCEPT OF STAINLESS STEEL	0	0			
7304220000	DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304230000	OTHER DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304240000	OTHER CASING OR TUBING OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304290000	OTHER CASING OR TUBING, OF A KIND USED IN DRILLING FOR OIL OR GAS, SEAMLESS, OF IRON OR STEEL	0	0			
7304310000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, COLD-DRAWN OR COLD-ROLLED, OF CIRCULAR CROSS-SECTION	0	0			
7304390000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OTHER THAN COLD-DRAWN OR COLD-ROLLED,	0	0			
7304410000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF STAINLESS STEEL	0	0			
7304490000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304510000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF OTHER ALLOY STEEL	0	0			
7304590000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304900000	OTHER SEAMLESS PIPES OF IRON OR STEEL	0	0			
7305110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY SUBMERGED ARC WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305120000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY WELDED OTHER THAN BY SUBMERGED ARC, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305190000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7305200000	CASING OF A KIND USED FOR OIL OR GAS PIPELINE, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305310000	OTHER TUBES AND PIPES OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL, LONGITUDINALLY WELDED	0	0			
7305390000	OTHER TUBES AND PIPES, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305900000	OTHER WELDED TUBES AND PIPES, OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7306110000	TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES, WELDED, OF STAINLESS STEEL	0	0			
7306190000	OTHER TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES	0	0			
7306210000	CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306290000	OTHER CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306301000	OTHER WELDED TUBES OR PIPES OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7306309100	DOUBLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 16 MM	0	0			
7306309200	SINGLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 10 MM	0	0			
7306309900	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL	0	0			
7306400000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7306500000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL	0	0			
7306610000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OF SQUARE OR RECTANGULAR SECTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7306690000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OTHER THAN THOSE OF CIRCULAR, SQUARE OR RECTANGULAR SECTION, OF IRON OR STEEL	0	0			
7306900000	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	0	0			
7307110000	CAST FITTINGS, OF NON-MALLEABLE CAST IRON	0	0			
7307190000	CAST FITTINGS, OF IRON OR STEEL, OTHER THAN NON-MALLEABLE CAST IRON	0	0			
7307210000	FLANGES OF STAINLESS STEEL	0	0			
7307220000	THREADED ELBOWS, BENDS AND SLEEVES, OF STAINLESS STEEL	0	0			
7307230000	BUTT WELDING FITTINGS, OF STAINLESS STEEL	0	0			
7307290000	OTHER CAST FITTINGS, OF STAINLESS STEEL	0	0			
7307910000	FLANGES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307920000	THREADED ELBOWS, BENDS AND SLEEVES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307930000	BUTT WELDING FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307990000	OTHER CAST FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7308100000	BRIDGES AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7308200000	TOWERS AND LATTICE MASTS, OF IRON OR STEEL.	0	0			
7308300000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF IRON OR STEEL	0	0			
7308400000	EQUIPMENT FOR SCAFFOLDING, SHUTTERING, PROPPING OR PITPROPPING, OF IRON OR STEEL	0	0			
7308901000	PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	0	0			
7308902000	SLUICE GATES, OF IRON OR STEEL	0	0			
7308909000	OTHER STRUCTURES OR PARTS THEREOF, OF IRON OR STEEL, OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7309000000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7310100000	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF 50 L OR MORE BUT LESS THAN 300 L	9	7			
7310210000	CANS WHICH ARE TO BE CLOSED BY SOLDERING OR CRIMPING, OF A CAPACITY OF LESS THAN 50 L, OF IRON OR STEEL	9	10			
7310291000	DOUBLE-WALLED CONTAINERS FOR THE TRANSPORT AND PACKING OF SEMEN, OF IRON OR STEEL	0	0			
7310299000	OTHER TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF LESS THAN 50 L, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7311001000	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL, SEAMLESS	0	0			
7311009000	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	0	0			
7312101000	CABLES, OF IRON OR STEEL, FOR REINFORCING PNEUMATIC TYRES	0	0			
7312109000	OTHER CABLES, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7312900000	OTHER PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7313001000	BARBED WIRE OF IRON OR STEEL	0	0			
7313009000	TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, OF A KIND USED FOR FENCING, OF IRON OR STEEL	0	0			
7314120000	ENDLESS BANDS FOR MACHINERY, OF STAINLESS STEEL	0	0			
7314140000	OTHER WOVEN CLOTH, OF STAINLESS STEEL	0	0			
7314191000	OTHER ENDLESS BANDS FOR MACHINERY, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7314199000	OTHER WOVEN CLOTH, OF IRON OR STEEL	0	0			
7314200000	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, OF IRON OR STEEL, OTHER THAN STAINLESS STEEL	9	10			
7314310000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION, PLATED OR COATED WITH ZINC	9	10			
7314390000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION	9	10			
7314410000	OTHER GRILL, NETTING AND FENCING, GALVANIZED, OF IRON OR STEEL WIRE	9	10			
7314420000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, COATED IN PLASTICS	9	10			
7314490000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, OTHER THAN GALVANISED	9	10			
7314500000	EXPANDED METAL, OF IRON OR STEEL	0	0			
7315110000	ROLLER CHAIN OF IRON OR STEEL	0	0			
7315120000	OTHER ARTICULATED LINK CHAIN, OF IRON OR STEEL	0	0			
7315190000	PARTS OF ARTICULATED LINK CHAIN, OF IRON OR STEEL	9	10			
7315200000	SKID CHAIN, OF IRON OR STEEL	9	10			
7315810000	ARTICULATED LINK CHAIN WITH STUD LINKS, OF IRON OR STEEL	9	10			
7315820000	WELDED LINK CHAIN, OF IRON OR STEEL	0	0			
7315890000	OTHER CHAIN, OF IRON OR STEEL	0	0			
7315900000	PARTS FOR CHAINS, OF IRON OR STEEL, OTHER THAN LINK CHAIN	9	10			
7316000000	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7317000000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	9	10			
7318110000	COACH SCREWS, OF IRON OR STEEL	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7318120000	OTHER WOOD SCREWS, OF IRON OR STEEL	9	10			
7318130000	SCREW HOOKS AND SCREW RINGS, OF IRON OR STEEL	9	10			
7318140000	SELF-TAPPING SCREWS, OF IRON OR STEEL	9	10			
7318151000	EXPANDABLE ANCHOR BOLTS, FOR CONCRETE, OF IRON OR STEEL	0	0			
7318159000	OTHER SCREWS, AND BOLTS, WHETHER OR NOT WITH THEIR NUTS OR WASHERS OF IRON OR STEEL	9	10			
7318160000	NUTS OF IRON OR STEEL	9	10			
7318190000	OTHER THREADED ARTICLES, OF IRON OR STEEL	9	7			
7318210000	SPRING WASHERS AND OTHER LOCK WASHERS, OF IRON OR STEEL	9	10			
7318220000	OTHER WASHERS, OF IRON OR STEEL	9	10			
7318230000	RIVETS, OF IRON OR STEEL	9	10			
7318240000	COTTERS AND COTTER-PINS, OF IRON OR STEEL	9	10			
7318290000	OTHER NON- THREADED ARTICLES, OF IRON OR STEEL	9	7			
7319200000	SAFETY PINS, OF IRON OR STEEL	9	10			
7319300000	OTHER PINS, OF IRON OR STEEL, OTHER THAN SAFETY PINS	9	10			
7319901000	SEWING, DARNING OR EMBROIDERY NEEDLES, FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7319909000	KNITTING NEEDLES, BODKINS, CROCHET HOOKS AND THE LIKE FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7320100000	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	9	10			
7320201000	HELICAL SPRINGS, FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320209000	OTHER HELICAL SPRINGS, OTHER THAN FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320900000	OTHER SPRINGS, OTHER THAN HELICAL, OF IRON OR STEEL	9	10			
7321111100	COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, FOR BUILDING IN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7321111200	TABLE-TOP COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			
7321111900	OTHER COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			
7321119000	COOKING APPLIANCES AND PLATE WARMERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKERS	9	10			
7321120000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321191000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321199000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN FOR SOLID FUEL	9	10			
7321810000	HEATING APPLIANCES FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	10			
7321820000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	5			
7321891000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	7			
7321899000	OTHER HEATING APPLIANCES, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN SOLID-FUEL APPLIANCES	9	10			
7321901000	BURNERS FOR GAS COOKERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL	0	0			
7321909000	OTHER PARTS OF STOVES, RANGES, COOKERS, BARBECUES, BRAZIERS, GAS RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC HOUSEHOLD APPLIANCES, OF CAST IRON, IRON OR STEEL.	0	0			
7322110000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF CAST IRON	0	0			
7322190000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7322900000	AIR HEATERS AND HOT-AIR DISTRIBUTORS, NOT-ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL	0	0			
7323100000	IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL.	9	10			
7323911000	HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323912000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323921000	HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			
7323922000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			
7323931000	HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323932000	PARTS OF HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323941000	HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323949000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323991000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7323999000	OTHER HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7324100000	SINKS AND WASH BASINS, OF STAINLESS STEEL	0	0			
7324210000	BATHS, OF CAST IRON, WHETHER OR NOT ENAMELLED	0	0			
7324290000	BATHS, OF IRON OR STEEL	0	0			
7324900000	SANITARY WARE, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL, OTHER THAN BATHS	0	0			
7325100000	OTHER CAST ARTICLES, OF NON-MALLEABLE CAST IRON	0	0			
7325910000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, MOULDED	0	0			
7325990000	OTHER MOULDED ARTICLES, OF CAST IRON, IRON OR STEEL, FOR EXAMPLE MAILBOXES	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7326110000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, FORGED OR STAMPED BUT NOT FURTHER WORKED, OF IRON OR STEEL	0	0			
7326190000	OTHER ARTICLES, FORGED OR STAMPED BUT NOT FURTHER WORKED OF IRON OR STEEL	0	0			
7326200000	ARTICLES OF IRON OR STEEL WIRE	9	10			
7326901000	BARS AND RODS OF VARIABLE CROSS-SECTION, OF IRON OR STEEL	0	0			
7326909000	OTHER ARTICLES OF IRON OR STEEL	0	0			
7401001000	COPPER MATTES	0	0			
7401002000	CEMENT COPPER (PRECIPITATED COPPER)	0	0			
7402001000	BLISTER COPPER, UNREFINED	9	0			
7402002000	UNREFINED COPPER, OTHER THAN BLISTER	9	0			
7402003000	COPPER ANODES FOR ELECTROLYTIC REFINING.	9	0			
7403110000	CATHODES AND SECTIONS OF CATHODES, OF REFINED COPPER	9	0			
7403120000	WIRE-BARS, OF REFINED COPPER	9	0			
7403130000	BILLETS, OF REFINED COPPER	9	0			
7403190000	REFINED COPPER, UNWROUGHT, OTHER THAN IN CATHODES, WIRE-BARS AND BILLETS	9	0			
7403210000	COPPER-ZINC BASE ALLOYS (BRASS)	9	0			
7403220000	COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7403291000	COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7403299000	OTHER COPPER ALLOYS (OTHER THAN MASTER ALLOYS OF HEADING 74.05)	0	0			
7404000000	COPPER WASTE AND SCRAP	0	0			
7405000000	MASTER ALLOYS OF COPPER	0	0			
7406100000	POWDERS OF NON-LAMELLAR STRUCTURE OF COPPER	0	0			
7406200000	POWDERS OF LAMELLAR STRUCTURE, OF COPPER; FLAKES	0	0			
7407100000	REFINED COPPER BARS, RODS AND PROFILES	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7407210000	BARS, RODS AND PROFILES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7407290000	OTHER COPPER BARS, RODS AND PROFILES	9	5			
7408110000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 6 MM	0	0			
7408190000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 6 MM	0	0			
7408210000	WIRE OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7408220000	WIRE OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	5			
7408290000	WIRE OF OTHER COPPER ALLOYS (FOR EXAMPLE, COPPER-TIN BASE ALLOYS (BRONZE))	9	5			
7409110000	PLATES, SHEETS AND STRIP, IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0,15 MM	0	0			
7409190000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0,15 MM	9	5			
7409210000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7409290000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0			
7409310000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409390000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409400000	PLATES, SHEETS AND STRIP OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7409900000	PLATES, SHEETS AND STRIP OF OTHER COPPER ALLOYS (FOR EXAMPLE, BERYLLIUM COPPER)	0	0			
7410110000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF REFINED COPPER, WITHOUT BACKING.	9	5			
7410120000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF COPPER ALLOYS, WITHOUT BACKING.	9	5			
7410210000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF REFINED COPPER, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7410220000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF COPPER ALLOYS, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			
7411100000	TUBES AND PIPES OF REFINED COPPER	0	0			
7411210000	TUBES AND PIPES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	0			
7411220000	TUBES AND PIPES OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7411290000	TUBES AND PIPES OF OTHER COPPER ALLOYS	9	0			
7412100000	TUBE OR PIPE FITTINGS OF REFINED COPPER	9	0			
7412200000	TUBE OR PIPE FITTINGS OF COPPER ALLOYS	0	0			
7413000000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED:	9	10			
7415100000	NAILS, TACKS, DRAWING PINS, STAPLES AND THE LIKE, OF COPPER	9	5			
7415210000	WASHERS OF COPPER, INCLUDING SPRING WASHERS	9	5			
7415290000	OTHER NON-THREADED ARTICLES, OTHER THAN WASHERS, OF COPPER	9	5			
7415330000	SCREWS; BOLTS AND NUTS, THREADED, OF COPPER	9	0			
7415390000	OTHER THREADED ARTICLES OF COPPER, OTHER THAN SCREWS; BOLTS AND NUTS, OF COPPER	9	10			
7418110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF COPPER.	9	10			
7418191000	NON-ELECTRIC COOKING AND HEATING APPARATUS AND PARTS THEREOF, OF COPPER	9	10			
7418199000	OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER	9	10			
7418200000	SANITARY WARE AND PARTS THEREOF OF COPPER	9	10			
7419100000	CHAIN AND PARTS THEREOF, OF COPPER	9	0			
7419910000	OTHER ARTICLES OF COPPER, MOULDED, STAMPED OR FORGED BUT NOT FURTHER WORKED	9	5			
7419991000	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7419992000	COPPER SPRINGS	0	0			
7419999000	OTHER ARTICLES OF COPPER	9	5			
7501100000	NICKEL MATTES	0	0			
7501200000	NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY	0	0			
7502100000	NICKEL, NOT ALLOYED, UNWROUGHT	0	0			
7502200000	NICKEL ALLOYS, UNWROUGHT	0	0			
7503000000	NICKEL WASTE AND SCRAP	0	0			
7504000000	NICKEL POWDERS AND FLAKES	0	0			
7505110000	NICKEL BARS, RODS AND PROFILES, NOT ALLOYED	0	0			
7505120000	BARS, RODS AND PROFILES OF NICKEL ALLOYS	0	0			
7505210000	WIRE OF NICKEL, UNALLOYED	0	0			
7505220000	WIRE OF NICKEL ALLOYS	0	0			
7506100000	NICKEL PLATES, SHEETS, STRIP AND FOIL, UNALLOYED	0	0			
7506200000	PLATES, SHEETS, STRIP AND FOIL OF NICKEL ALLOYS	0	0			
7507110000	TUBES AND PIPES OF NICKEL, UNALLOYED	0	0			
7507120000	TUBES AND PIPES OF NICKEL ALLOYS	0	0			
7507200000	TUBE OR PIPE FITTINGS OF NICKEL	0	0			
7508100000	CLOTH, GRILL AND NETTING, OF NICKEL WIRE	0	0			
7508901000	ANODES FOR NICKEL-PLATING, INCLUDING BY ELECTROLYSIS	0	0			
7508909000	OTHER ARTICLES OF NICKEL	0	0			
7601100000	ALUMINIUM, NOT ALLOYED, UNWROUGHT	0	0			
7601200000	ALUMINIUM ALLOYS, UNWROUGHT	0	0			
7602000000	ALUMINIUM WASTE OR SCRAP	0	0			
7603100000	POWDERS OF NON-LAMELLAR STRUCTURE, OF ALUMINIUM	0	0			
7603200000	POWDERS OF -LAMELLAR STRUCTURE; ALUMINIUM FLAKES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7604101000	BARS AND RODS OF ALUMINIUM, NOT ALLOYED	9	5			
7604102000	PROFILES, WHETHER OR NOT HOLLOW, OF UNALLOYED ALUMINIUM	0	0			
7604210000	HOLLOW PROFILES OF ALUMINIUM ALLOYS	0	0			
7604291000	OTHER BARS AND RODS OF ALUMINIUM ALLOYS	9	5			
7604292000	OTHER PROFILES OF ALUMINIUM ALLOYS, OTHER THAN HOLLOW PROFILES	9	5			
7605110000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605190000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7605210000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605290000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7606110000	PLATES, SHEETS AND STRIP, SQUARE OR RECTANGULAR, OF A THICKNESS EXCEEDING 0,2 MM, OF UNALLOYED ALUMINIUM	0	0			
7606122000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606129000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, OTHER THAN CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606911000	DISCS FOR MAKING TUBULAR CONTAINERS, OF UNALLOYED ALUMINIUM	0	0			
7606919000	OTHER PLATES, SHEETS AND STRIP OF UNALLOYED ALUMINIUM, OF A THICKNESS EXCEEDING 0,2 MM	0	0			
7606922000	DISCS FOR MAKING TUBULAR CONTAINERS OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM	9	5			
7606923000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
7606929000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, OTHER THAN SQUARE OR RECTANGULAR, OTHER THAN WITH A MAGNESIUM CONTENT OF MORE THAN 0,5 % BY WEIGHT	0	0			
7607110000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607190000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, OTHER THAN ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607200000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	0	0			
7608101000	TUBES AND PIPES OF UNALLOYED ALUMINIUM, OF AN EXTERNAL DIAMETER NOT EXCEEDING 9,52 MM AND A WALL THICKNESS OF LESS THAN 0,9 MM	0	0			
7608109000	OTHER TUBES AND PIPES OF UNALLOYED ALUMINIUM	0	0			
7608200000	TUBES AND PIPES OF ALUMINIUM ALLOYS	9	10			
7609000000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	9	10			
7610100000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF ALUMINIUM	0	0			
7610900000	STRUCTURES OR PARTS THEREOF (FOR EXAMPLE BRIDGES, ROOFS), OF ALUMINIUM, OTHER THAN OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES	0	0			
7611000000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612100000	COLLAPSIBLE (FLEXIBLE) TUBULAR CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L	9	10			
7612901000	OTHER CONTAINERS FOR THE TRANSPORT OF MILK, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7612903000	OTHER CRYOGENIC CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612904000	ALUMINIUM CASKS, DRUMS AND CANS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT, WHETHER OR NOT LINED OR HEAT-INSULATED	9	5			
7612909000	OTHER TANKS, BOXES AND SIMILAR CONTAINERS OF ALUMINIUM, OTHER THAN COLLAPSIBLE TUBULAR CONTAINERS, CONTAINERS FOR THE TRANSPORT OF MILK, CRYOGENIC CONTAINERS OR DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF A CAPACITY NOT EXCEEDING 300 L, BUT NOT FITTED WITH MECHANICAL EQUIPMENT	9	10			
7613000000	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	0	0			
7614100000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7614900000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH NO STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7615110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM.	9	10			
7615191100	PRESSURE COOKERS, FOR HOUSEHOLD USE, OF ALUMINIUM	9	10			
7615191900	OTHER HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			
7615192000	PARTS OF HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			
7615200000	SANITARY WARE AND PARTS THEREOF OF ALUMINIUM	9	10			
7616100000	NAILS, TACKS, STAPLES, SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER PINS, WASHERS AND SIMILAR ARTICLES, OF ALUMINIUM	9	10			
7616910000	CLOTH, GRILL AND NETTING, OF ALUMINIUM WIRE	0	0			
7616991000	EXPANDED METAL, OF ALUMINIUM	0	0			
7616999000	OTHER ARTICLES OF ALUMINIUM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7801100000	REFINED LEAD, UNWROUGHT	9	0			
7801910000	UNWROUGHT LEAD, CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7801990000	UNWROUGHT LEAD, OTHER THAN REFINED AND LEAD CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7802000000	LEAD WASTE AND SCRAP	9	0			
7804110000	LEAD SHEETS, STRIP AND FOIL OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM	9	0			
7804190000	SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM., PLATES, OF LEAD	9	5			
7804200000	LEAD POWDERS AND FLAKES	9	0			
7806001000	ARMoured CONTAINERS FOR RADIOACTIVE MATERIALS, OF LEAD	0	0			
7806002000	LEAD BARS, RODS, PROFILES AND WIRE	0	0			
7806003000	LEAD TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7806009000	OTHER ARTICLES OF LEAD	9	0			
7901110000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT NOT LESS THAN 99,99 % OF ZINC	9	0			
7901120000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT LESS THAN 99,99 % OF ZINC	9	0			
7901200000	ZINC ALLOYS	9	0			
7902000000	ZINC WASTE AND SCRAP	9	0			
7903100000	ZINC DUST	0	0			
7903900000	ZINC PARTICLES, POWDERS AND FLAKES, OTHER THAN DUST	0	0			
7904001000	ZINC WIRE	0	0			
7904009000	ZINC BARS, RODS AND PROFILES	0	0			
7905000011	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS NOT EXCEEDING 0,65 MM	9	0			
7905000012	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS EXCEEDING 0,65 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7905000091	DISCS, HEXAGONS, HAVING A MAXIMUM CROSS-SECTIONAL DIMENSION NOT EXCEEDING 30 MM	9	0			
7905000099	OTHER PLATES, SHEETS, STRIP AND FOIL, OF ZINC	9	0			
7907001000	GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC	0	0			
7907002000	ZINC TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7907009000	OTHER ARTICLES OF ZINC	9	10			
8001100000	TIN, NOT ALLOYED, UNWROUGHT	9	0			
8001200000	TIN ALLOYS, UNWROUGHT	9	0			
8002000000	TIN WASTE AND SCRAP	9	0			
8003001000	BARS, RODS AND WIRE OF TIN ALLOYS, FOR WELDING	9	5			
8003009000	TIN PROFILES; BARS, RODS AND WIRE OF TIN, OTHER THAN FOR WELDING	9	0			
8007001000	PLATES, SHEETS AND STRIP OF TIN, OF A THICKNESS EXCEEDING 0,2 MM	0	0			
8007002000	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM; TIN POWDER AND FLAKES	0	0			
8007003000	TIN TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
8007009000	OTHER ARTICLES OF TIN	0	0			
8101100000	TUNGSTEN POWDERS	0	0			
8101940000	UNWROUGHT TUNGSTEN, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			
8101960000	TUNGSTEN WIRE	0	0			
8101970000	WASTE AND SCRAP OF TUNGSTEN (WOLFRAM)	9	0			
8101990000	OTHER ARTICLES OF TUNGSTEN	0	0			
8102100000	MOLYBDENUM POWDERS	0	0			
8102940000	UNWROUGHT MOLYBDENUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8102950000	MOLYBDENUM BARS AND RODS, OTHER THAN THOSE OBTAINED SIMPLY BY SINTERING, PROFILES, PLATES, SHEETS, STRIPS AND FOIL	0	0			
8102960000	MOLYBDENUM WIRE	0	0			
8102970000	MOLYBDENUM WASTE AND SCRAP	9	0			
8102990000	OTHER ARTICLES OF MOLYBDENUM	0	0			
8103200000	UNWROUGHT TANTALUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING; POWDER	0	0			
8103300000	TANTALUM WASTE AND SCRAP	9	0			
8103900000	OTHER ARTICLES OF TANTALUM	0	0			
8104110000	UNWROUGHT MAGNESIUM CONTAINING AT LEAST 99,8 % BY WEIGHT OF MAGNESIUM	0	0			
8104190000	UNWROUGHT MAGNESIUM CONTAINING BY WEIGHT LESS THAN 99,8 % MAGNESIUM	0	0			
8104200000	MAGNESIUM WASTE AND SCRAP	0	0			
8104300000	RASPINGS, TURNINGS AND GRANULES, GRADED ACCORDING TO SIZE; POWDERS, OF MAGNESIUM	0	0			
8104900000	OTHER ARTICLES OF MAGNESIUM	0	0			
8105200000	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; UNWROUGHT COBALT; POWDERS	0	0			
8105300000	COBALT WASTE AND SCRAP	9	0			
8105900000	OTHER ARTICLES OF COBALT	0	0			
8106001100	UNWROUGHT BISMUTH, NEEDLES	0	0			
8106001900	OTHER UNWROUGHT BISMUTH	0	0			
8106002000	BISMUTH WASTE AND SCRAP	0	0			
8106009000	BISMUTH ARTICLES	0	0			
8107200010	UNWROUGHT CADMIUM, IN BALLS	9	0			
8107200090	OTHER UNWROUGHT CADMIUM; POWDERS	9	0			
8107300000	CADMIUM WASTE AND SCRAP	9	0			
8107900000	CADMIUM ARTICLES	0	0			
8108200000	UNWROUGHT TITANIUM; POWDERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8108300000	TITANIUM WASTE AND SCRAP	9	0			
8108900000	TITANIUM ARTICLES	0	0			
8109200000	UNWROUGHT ZIRCONIUM; POWDERS	0	0			
8109300000	ZIRCONIUM WASTE AND SCRAP	9	0			
8109900000	ZIRCONIUM ARTICLES	0	0			
8110100000	UNWROUGHT ANTIMONY; POWDERS	9	0			
8110200000	ANTIMONY WASTE AND SCRAP	9	0			
8110900000	ANTIMONY ARTICLES	0	0			
8111001100	UNWROUGHT MANGANESE; POWDERS	0	0			
8111001200	MANGANESE WASTE AND SCRAP	0	0			
8111009000	MANGANESE ARTICLES	0	0			
8112120000	UNWROUGHT BERYLLIUM; POWDERS	0	0			
8112130000	BERYLLIUM WASTE AND SCRAP	9	0			
8112190000	BERYLLIUM ARTICLES	0	0			
8112210000	UNWROUGHT CHROME; POWDERS	0	0			
8112220000	CHROME WASTE AND SCRAP	9	0			
8112290000	CHROME ARTICLES	0	0			
8112510000	UNWROUGHT THALLIUM; POWDERS	9	0			
8112520000	THALLIUM WASTE AND SCRAP	9	0			
8112590000	THALLIUM ARTICLES	0	0			
8112921010	UNWROUGHT GERMANIUM AND VANADIUM; POWDERS	0	0			
8112921090	OTHER UNWROUGHT, POWDERS, EXCEPT UNWROUGHT GERMANIUM AND VANADIUM	0	0			
8112922010	GERMANIUM AND VANADIUM WASTE AND SCRAP	0	0			
8112922090	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM, OTHER THAN UNWROUGHT; WASTE AND SCRAP; POWDERS	0	0			
8112990000	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8113000000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	0			
8201100000	SPADES AND SHOVELS	0	0			
8201200000	FORKS	0	0			
8201300000	MATTOCKS, PICKS, HOES AND RAKES	0	0			
8201401000	MACHETES	0	0			
8201409000	AXES, BILL HOOKS AND SIMILAR HEWING TOOLS, OTHER THAN MACHETES	0	0			
8201500000	SECATEURS AND SIMILAR ONE-HANDED PRUNERS AND SHEARS (INCLUDING POULTRY SHEARS)	0	0			
8201601000	TWO-HANDED PRUNING SHEARS	0	0			
8201609000	HEDGE SHEARS AND SIMILAR TWO-HANDED SHEARS	0	0			
8201901000	SCYTHES AND SICKLES, HAY OR STRAW KNIVES OF ANY KIND	0	0			
8201909000	OTHER HAND TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY (E.G. KNIVES FOR STRIPPING BARK)	0	0			
8202101000	COMPASS SAWS	0	0			
8202109000	HAND-SAWS, OTHER THAN COMPASS SAWS	0	0			
8202200000	BAND SAW BLADES	0	0			
8202310000	CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, WITH WORKING PARTS OF STEEL	0	0			
8202390000	OTHER CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, INCLUDING PARTS	0	0			
8202400000	CHAIN SAW BLADES	0	0			
8202910000	STRAIGHT SAW BLADES, FOR WORKING METAL	0	0			
8202990000	OTHER SAW BLADES	0	0			
8203100000	FILES, RASPS AND SIMILAR TOOLS	0	0			
8203200000	PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS AND SIMILAR TOOLS	0	0			
8203300000	METAL-CUTTING SHEARS AND SIMILAR TOOLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8203400000	PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR TOOLS	0	0			
8204110000	NON-ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204120000	ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204200000	INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES	0	0			
8205100000	DRILLING, THREADING OR TAPPING TOOLS	0	0			
8205200000	HAMMERS AND SLEDGE HAMMERS	0	0			
8205300000	PLANES, CHISELS, GOUGES AND SIMILAR CUTTING TOOLS FOR WORKING WOOD	0	0			
8205401000	SCREWDRIVERS FOR SLOTTED SCREWS	0	0			
8205409000	SCREWDRIVERS FOR SCREWS OTHER THAN SLOTTED SCREWS	0	0			
8205510000	OTHER HAND TOOLS, FOR HOUSEHOLD USE	9	10			
8205591000	GLAZIERS' DIAMONDS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205592000	CHISELS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205593000	COLD CHISELS AND PUNCHES, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205596000	GREASE CUPS; GREASE GUNS	0	0			
8205599100	SPECIAL TOOLS FOR JEWELLERS AND WATCHMAKERS	0	0			
8205599200	TOOLS FOR MASONS, FOUNDRY WORKERS, CEMENT WORKERS, PLASTERERS AND PAINTERS (TROWELS, PALLETS, POLISHERS, SCRAPERS, ETC.)	0	0			
8205599900	OTHER HAND TOOLS, FOR HOUSEHOLD USE	0	0			
8205601000	BLOWLAMPS	0	0			
8205609000	OTHER, ARTICLES SIMILAR TO BLOWLAMPS	0	0			
8205700000	VICES, CLAMPS AND THE LIKE	0	0			
8205800000	ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS	0	0			
8205900000	SETS OF ARTICLES OF TWO OR MORE OF THE FOREGOING SUBHEADINGS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8206000000	TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 8205, PUT UP IN SETS FOR RETAIL SALE	0	0			
8207131000	DRILL BITS AND CROWNS	0	0			
8207132000	DRILLS	0	0			
8207133000	DRILL ASSEMBLIES	0	0			
8207139000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, WITH WORKING PART OF CERMETS	0	0			
8207191000	DRILL BITS AND CROWNS, INCLUDING PARTS THEREOF, OTHER THAN WORKING PART OF CERMETS	0	0			
8207192100	DIAMOND-COATED DRILLS, INCLUDING PARTS	0	0			
8207192900	OTHER -COATED DRILLS, INCLUDING PARTS	0	0			
8207193000	OTHER DRILL ASSEMBLIES, INCLUDING PARTS	0	0			
8207198000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, INCLUDING PARTS	0	0			
8207200000	DIES FOR DRAWING OR EXTRUDING METALS	0	0			
8207300000	TOOLS FOR PRESSING, STAMPING OR PUNCHING	0	0			
8207400000	TOOLS FOR TAPPING OR THREADING	0	0			
8207500000	TOOLS FOR DRILLING	0	0			
8207600000	TOOLS FOR BORING OR BROACHING	0	0			
8207700000	TOOLS FOR MILLING	0	0			
8207800000	TOOLS FOR TURNING	0	0			
8207900000	OTHER INTERCHANGEABLE TOOLS	0	0			
8208100000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR METAL WORKING	0	0			
8208200000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR WOOD WORKING	0	0			
8208300000	KNIVES AND CUTTING BLADES, FOR KITCHEN APPLIANCES OR FOR MACHINES USED BY THE FOOD INDUSTRY	0	0			
8208400000	KNIVES AND CUTTING BLADES, FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8208900000	KNIVES AND CUTTING BLADES, FOR OTHER MACHINES OR MECHANICAL DEVICES (FOR EXAMPLE: FOR TOBACCO SHREDDING MACHINES;	0	0			
8209001000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF TUNGSTEN CARBIDE	0	0			
8209009000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SYNTHESISED METAL CARBIDES OR CERMETS, OTHER THAN TUNGSTEN	0	0			
8210001000	HAND-OPERATED MECHANICAL GRINDERS, WEIGHING 10 KG OR LESS	9	10			
8210009000	OTHER HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	9	10			
8211100000	SETS OR ASSORTMENTS OF THE ARTICLES OF HEADING 82.11	9	10			
8211910000	TABLE KNIVES HAVING FIXED BLADES	9	10			
8211920000	OTHER KNIVES HAVING FIXED BLADES	0	0			
8211931000	KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING AND GRAFTING KNIVES	9	0			
8211939000	OTHER KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING KNIVES	9	0			
8211941000	BLADES FOR TABLE KNIVES	9	5			
8211949000	BLADES FOR KNIVES OTHER THAN TABLE KNIVES	9	5			
8211950000	OTHER HANDLES FOR KNIVES OF BASE METAL	0	0			
8212101000	RAZORS	9	10			
8212102000	SHAVERS	9	10			
8212200000	SAFETY RAZOR BLADES, INCLUDING RAZOR BLADE BLANKS IN STRIPS	9	10			
8212900000	OTHER PARTS OF RAZOR BLADES, OF BASE METAL	9	10			
8213000000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	9	5			
8214100000	PAPER KNIVES, LETTER OPENERS, ERASING KNIVES, PENCIL SHARPENERS AND THEIR BLADES	0	0			
8214200000	MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8214901000	HAIR CLIPPERS	0	0			
8214909000	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: MINCING KNIVES)	9	10			
8215100000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), CONTAINING AT LEAST ONE ARTICLE PLATED WITH PRECIOUS METAL	9	10			
8215200000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), OTHER THAN ARTICLES PLATED WITH PRECIOUS METAL	9	10			
8215910000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, PLATED WITH PRECIOUS METAL	9	10			
8215990000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, OTHER THAN PLATED WITH PRECIOUS METAL	9	10			
8301100000	PADLOCKS, OF BASE METAL	0	0			
8301200000	LOCKS OF A KIND USED FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8301300000	LOCKS OF A KIND USED FOR FURNITURE, OF BASE METAL	0	0			
8301401000	LOCKS, LATCHES FOR SAFES OR STRONGBOXES, OF BASE METAL	0	0			
8301409000	OTHER LOCKS AND LATCHES, OF BASE METAL, OTHER THAN FOR SAFES OR STRONGBOXES	0	0			
8301500000	CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	0	0			
8301600000	PARTS, OF BASE METAL, FOR PADLOCKS, LOCKS AND CLASPS, CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	9	10			
8301700000	KEYS PRESENTED SEPARATELY, OF BASE METALS FOR THE ARTICLES OF THIS HEADING	0	0			
8302101000	HINGES OF ANY KIND FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302109000	OTHER HINGES OF ANY KIND, OF BASE METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8302200000	CASTORS, OF BASE METAL	0	0			
8302300000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302410000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR BUILDINGS	0	0			
8302420000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR FURNITURE	0	0			
8302490000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, OTHER THAN FOR BUILDINGS AND FURNITURE	0	0			
8302500000	HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES, OF BASE METAL	0	0			
8302600000	AUTOMATIC DOOR CLOSERS, OF BASE METAL	0	0			
8303001000	SAFES AND STRONGBOXES, OF BASE METAL	0	0			
8303002000	ARMoured OR REINFORCED DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, OF BASE METAL	0	0			
8303009000	SAFE DEPOSIT BOXES AND THE LIKE, OF BASE METAL	0	0			
8304000000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	9	10			
8305100000	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, OF BASE METAL	9	10			
8305200000	STAPLES IN STRIPS, OF BASE METAL	9	10			
8305900000	LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; PARTS OF THE ARTICLES OF THIS HEADING	9	10			
8306100000	BELLS, GONGS AND THE LIKE OF BASE METAL	9	5			
8306210000	STATUETTES AND OTHER ORNAMENTS, PLATED WITH BASE METAL	9	10			
8306290000	STATUETTES AND OTHER ORNAMENTS, OTHER THAN PLATED WITH BASE METAL	9	10			
8306300000	PHOTOGRAPH, PICTURE OR SIMILAR FRAMES; MIRRORS, OF BASE METAL	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8307100000	FLEXIBLE TUBING OF IRON OR STEEL, WITH OR WITHOUT FITTINGS	0	0			
8307900000	FLEXIBLE TUBING OF OTHER BASE METAL, WITH OR WITHOUT FITTINGS	9	0			
8308101100	EYELETS, OF IRON OR STEEL	9	10			
8308101200	EYELETS, OF ALUMINIUM	9	10			
8308101900	OTHER EYELETS OF BASE METAL, EXCEPT IRON, STEEL OR ALUMINUM	9	10			
8308109000	OTHER HOOKS, EYES AND EYELETS, OF BASE METAL	9	10			
8308200000	TUBULAR AND BIFURCATED RIVETS, OF BASE METAL	9	10			
8308900000	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL; INCLUDING PARTS	9	10			
8309100000	CROWN CORKS, OF BASE METAL	9	10			
8309900000	STOPPERS, CAPS AND LIDS (INCLUDING SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL, OTHER THAN CROWN CORKS.	9	5			
8310000000	SIGN-PLATES, NAMEPLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	9	10			
8311100000	COATED ELECTRODES OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	10			
8311200000	CORED WIRE OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	0			
8311300000	COATED RODS AND CORED WIRE, OF BASE METAL, FOR SOLDERING, BRAZING OR WELDING BY FLAME	9	10			
8311900000	OTHER WIRE, RODS, TUBES, PLATES, ELECTRODES AND THE LIKE, OF BASE METAL OR METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8401100000	NUCLEAR REACTORS	0	0			
8401200000	MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION, AND PARTS THEREOF	0	0			
8401300000	FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED	0	0			
8401400000	PARTS OF NUCLEAR REACTORS	0	0			
8402110000	WATERTUBE BOILERS WITH A STEAM PRODUCTION EXCEEDING 45 TONNES PER HOUR	0	0			
8402120000	WATERTUBE BOILERS WITH A STEAM PRODUCTION NOT EXCEEDING 45 TONNES PER HOUR	0	0			
8402190000	OTHER VAPOUR GENERATING BOILERS, INCLUDING HYBRID BOILERS	0	0			
8402200000	SUPER-HEATED WATER BOILERS	0	0			
8402900000	PARTS OF BOILERS AND SUPER-HEATED WATER BOILERS	0	0			
8403100000	CENTRAL HEATING BOILERS; OTHER THAN THOSE OF HEADING 84.02	0	0			
8403900000	PARTS FOR CENTRAL HEATING BOILERS	0	0			
8404100000	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPERHEATERS, ETC.)	0	0			
8404200000	CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS	0	0			
8404900000	PARTS OF AUXILIARY PLANT FOR USE WITH BOILERS	0	0			
8405100000	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.	0	0			
8405900000	PARTS OF GAS GENERATORS	0	0			
8406100000	STEAM TURBINES AND OTHER VAPOUR TURBINES FOR MARINE PROPULSION	0	0			
8406810000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT EXCEEDING 40 MW	0	0			
8406820000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT NOT EXCEEDING 40 MW	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8406900000	PARTS OF STEAM TURBINES AND OTHER VAPOUR TURBINES	0	0			
8407100000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR AIRCRAFT	0	0			
8407210000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OUTBOARD MOTORS	0	0			
8407290000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OTHER THAN OUTBOARD MOTORS	0	0			
8407310000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 50 CM ³	0	0			
8407320000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 50 CC BUT NOT EXCEEDING 250 CM ³	0	0			
8407330000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 250 CC BUT NOT EXCEEDING 1 000 CM ³	0	0			
8407340000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³	0	0			
8407900000	OTHER SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	0	0			
8408100000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), FOR MARINE PROPULSION	0	0			
8408201000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 4 000 CM ³	0	0			
8408209000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87	0	0			
8408901000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 130 KW (174 HP)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8408902000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 130 KW (174 HP)	0	0			
8409100000	PARTS OF AIRCRAFT ENGINES	0	0			
8409911000	CYLINDER BLOCKS AND CYLINDER HEADS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409912000	CYLINDER LINERS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409913000	CONNECTING RODS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409914000	PISTONS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409915000	PISTON RINGS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409916000	CARBURETTORS AND PARTS THEREOF, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409917000	VALVES, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409918000	CRANK CASES FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409919100	OTHER EQUIPMENT FOR CONVERTING MOTOR VEHICLE FUEL SYSTEMS TO RUN ON GAS	0	0			
8409919900	OTHER PARTS IDENTIFIABLE AS BEING FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADINGS 84.07 OR 84.08, OTHER THAN THOSE OF SUBHEADINGS 8409.10 AND 840991.10 TO 840991.91	0	0			
8409991000	PISTONS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409992000	PISTON RINGS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409993000	INJECTORS AND OTHER PARTS FOR FUEL SYSTEMS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409994000	CYLINDER BLOCKS AND CYLINDER HEADS	0	0			
8409995000	CYLINDER LINERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8409996000	CONNECTING RODS	0	0			
8409997000	VALVES	0	0			
8409998000	CRANK CASES	0	0			
8409999100	VALVE GUIDES	0	0			
8409999200	PISTON PINS	0	0			
8409999900	OTHER PARTS FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8410110000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT NOT EXCEEDING 1 000 KW	0	0			
8410120000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 1 000 KW BUT NOT EXCEEDING 10 000 KW	0	0			
8410130000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 10 000 KW	0	0			
8410900000	PARTS OF HYDRAULIC TURBINES AND WATER WHEELS, INCLUDING REGULATORS	0	0			
8411110000	TURBO-JETS, OF A THRUST NOT EXCEEDING 25 KN	0	0			
8411120000	TURBO-JETS, OF A THRUST EXCEEDING 25 KN	0	0			
8411210000	TURBO-PROPELLERS, OF AN OUTPUT NOT EXCEEDING 1 100 KW	0	0			
8411220000	TURBO-PROPELLERS, OF AN OUTPUT EXCEEDING 1 100 KW	0	0			
8411810000	OTHER GAS TURBINES OF AN OUTPUT NOT EXCEEDING 5 000 MW	0	0			
8411820000	OTHER GAS TURBINES OF AN OUTPUT EXCEEDING 5 000 MW	0	0			
8411910000	PARTS OF TURBO-JETS OR OF TURBO-PROPELLERS	0	0			
8411990000	PARTE OF OTHER GAS TURBINES	0	0			
8412100000	REACTION ENGINES OTHER THAN TURBO-JETS	0	0			
8412210000	LINEAR ACTING HYDRAULIC POWER ENGINES AND MOTORS	0	0			
8412290000	OTHER HYDRAULIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8412310000	LINEAR ACTING PNEUMATIC POWER ENGINES AND MOTORS	0	0			
8412390000	OTHER PNEUMATIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			
8412801000	WIND ENGINES OR WINDMILLS	0	0			
8412809000	OTHER ENGINES AND MOTORS (FOR EXAMPLE: SPRING-OPERATED)	0	0			
8412901000	PARTS FOR AIRCRAFT ENGINES, OTHER THAN THOSE OF HEADINGS 8409 AND 84.11	0	0			
8412909000	PARTS OF OTHER ENGINES AND MOTORS (FOR EXAMPLE: PNEUMATIC, HYDRAULIC ETC.)	0	0			
8413110000	PUMPS FOR DISPENSING FUEL OR LUBRICANTS, OF THE TYPE USED IN FILLING-STATIONS OR IN GARAGES, WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413190000	OTHER PUMPS WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413200000	HAND PUMPS, OTHER THAN THOSE OF SUBHEADINGS 8413.11 OR 8413.19:	0	0			
8413301000	FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION PISTON AND AIRCRAFT ENGINES, DIESEL OR SEMI-DIESEL	0	0			
8413302000	OTHER FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION ENGINES, INJECTION	0	0			
8413309100	FUEL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			
8413309200	OIL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			
8413309900	OTHER PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES, OTHER THAN AIRCRAFT ENGINES, OTHER FUEL AND OIL INJECTION ENGINES	0	0			
8413400000	CONCRETE PUMPS	0	0			
8413500000	OTHER RECIPROCATING POSITIVE DISPLACEMENT PUMPS	0	0			
8413601000	AXIAL FLOW DOUBLE HELICOIDAL SCREW PUMPS	0	0			
8413609000	OTHER ROTARY POSITIVE DISPLACEMENT PUMPS	0	0			
8413701100	SINGLE-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8413701900	OTHER SINGLE-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			
8413702100	MULTI-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413702900	OTHER MULTI-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413811000	OTHER INJECTION PUMPS	0	0			
8413819000	OTHER PUMPS FOR LIQUIDS, OTHER THAN INJECTION	0	0			
8413820000	LIQUID ELEVATORS	0	0			
8413911000	PARTS OF PUMPS FOR THE DISTRIBUTION OR SALE OF FUEL	0	0			
8413912000	PARTS OF PUMPS FOR AIRCRAFT ENGINES	0	0			
8413913000	PARTS OF FUEL, OIL OR COOLING PUMPS FOR OTHER ENGINES	0	0			
8413919000	OTHER PARTS OF OTHER LIQUID PUMPS OF HEADING 84.13	0	0			
8413920000	PARTS OF LIQUID ELEVATORS	0	0			
8414100000	VACUUM PUMPS	0	0			
8414200000	HAND- OR FOOT-OPERATED AIR PUMPS:	0	0			
8414304000	COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT OF AIR CONDITIONING EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8414309100	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER NOT EXCEEDING 0,37 KW (1/2 HP)	0	0			
8414309200	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER EXCEEDING 0,37 KW (1/2 HP)	0	0			
8414309900	OTHER COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT	0	0			
8414401000	AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER LESS THAN 30 KW (40 HP)	0	0			
8414409000	OTHER AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER OF 30 KW (40 HP) OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8414510000	TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	17	7			
8414590000	FANS OTHER THAN TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	0	0			
8414600000	HOODS HAVING A MAXIMUM HORIZONTAL SIDE NOT EXCEEDING 120 CM	17	7			
8414801000	COMPRESSORS FOR MOTOR VEHICLES	0	0			
8414802100	OTHER COMPRESSORS OF A POWER OF LESS THAN 30 KW (40 HP)	0	0			
8414802200	OTHER COMPRESSORS OF A POWER OF 30 KW (40 HP) OR MORE BUT LESS THAN 262.5 KW (352 HP)	0	0			
8414802300	OTHER COMPRESSORS OF A POWER OF 262.5 KW (352 HP) OR MORE	0	0			
8414809000	VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS, HAVING A MAXIMUM HORIZONTAL SIDE OF 120 CM OR MORE	0	0			
8414901000	PARTS OF COMPRESSORS OF SUBHEADING 8414.80.11	0	0			
8414909000	OTHER PARTS OF THE ARTICLES OF HEADING 84.14	0	0			
8415101000	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415109000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, OTHER THAN INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415200000	AIR CONDITIONING MACHINES AND EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8415811000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8415819000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			
8415822000	OTHER 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, INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415823000	OTHER 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, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 30 000 BTU/HOUR BUT NOT EXCEEDING 240 000 BTU/HOUR	0	0			
8415824000	OTHER 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, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 240 000 BTU/HOUR	0	0			
8415831000	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, NOT INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415839000	OTHER 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, NOT INCORPORATING A REFRIGERATION UNIT	0	0			
8415900000	PARTS OF THE AIR CONDITIONING MACHINES OF HEADING 84.15	0	0			
8416100000	FURNACE BURNERS FOR LIQUID FUEL	0	0			
8416201000	FURNACE BURNERS FOR PULVERISED SOLID FUEL	0	0			
8416202000	FURNACE BURNERS FOR GAS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8416203000	COMBINATION BURNERS	0	0			
8416300000	MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES	0	0			
8416900000	PARTS OF THE MACHINES OF HEADING 84.16	0	0			
8417100000	FURNACES AND OVENS FOR THE ROASTING, MELTING OR OTHER HEAT TREATMENT OF ORES OR OF METALS	0	0			
8417201000	TUNNEL BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417209000	OTHER BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417802000	OVENS FOR CERAMIC PRODUCTS	0	0			
8417803000	LABORATORY FURNACES AND OVENS	0	0			
8417809000	OTHER INDUSTRIAL FURNACES OR OVENS, NON-ELECTRIC, INCLUDING INCINERATORS	0	0			
8417900000	PARTS OF INDUSTRIAL OR LABORATORY FURNACES OR OVENS, NON- ELECTRIC	0	0			
8418101000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF LESS THAN 184 L	17	10			
8418102000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 184 L OR MORE BUT LESS THAN 269 L	17	10			
8418103000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 269 L OR MORE BUT LESS THAN 382 L	17	10			
8418109000	OTHER COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS	17	10			
8418211000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY NOT EXCEEDING 184 L	17	10			
8418212000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 184 L OR MORE BUT NOT EXCEEDING 269 L	17	10			
8418213000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 269 L OR MORE BUT NOT EXCEEDING 382 L	17	10			
8418219000	OTHER COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS	17	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8418291000	ABSORPTION-TYPE, ELECTRICAL HOUSEHOLD REFRIGERATORS	17	10			
8418299000	OTHER HOUSEHOLD REFRIGERATORS	17	10			
8418300000	FREEZERS OF THE CHEST TYPE, NOT EXCEEDING 800 LITRES CAPACITY:	17	10			
8418400000	FREEZERS, UPRIGHT TYPE, NOT EXCEEDING 900 LITRES CAPACITY:	17	10			
8418500000	OTHER CHESTS, CABINETS, DISPLAY COUNTERS, SHOWCASES AND THE LIKE FOR COLD PRODUCTION	0	0			
8418610000	COMPRESSION-TYPE UNITS WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691100	OTHER COMPRESSION-TYPE UNITS, OTHER THAN THOSE WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691200	OTHER UNITS, ABSORPTION TYPE	0	0			
8418699100	OTHER MACHINES AND EQUIPMENT FOR MAKING ICE	0	0			
8418699200	OTHER WATER FOUNTAINS, FOR COLD PRODUCTION	0	0			
8418699300	COLD ROOMS OR TUNNELS, DISMOUNTABLE OR OF PANEL CONSTRUCTION, WITH REFRIGERATION UNITS	0	0			
8418699400	REFRIGERATION UNITS FOR VEHICLES FOR THE TRANSPORT OF GOODS	0	0			
8418699900	OTHER MACHINES AND EQUIPMENT FOR COLD PRODUCTION HEAT PUMPS	0	0			
8418910000	FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT	0	0			
8418991000	OTHER PLATE EVAPORATORS;	0	0			
8418992000	CONDENSATION UNITS	0	0			
8418999010	OTHER PARTS OF THE FURNITURE OF SUBHEADING 8418.91.00.00	17	5			
8418999090	OTHER PARTS OF MACHINES AND EQUIPMENT FOR COLD PRODUCTION, OTHER THAN FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT, OR OTHER PLATE EVAPORATORS	0	0			
8419110000	INSTANTANEOUS GAS WATER HEATERS	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8419191000	INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OF A CAPACITY NOT EXCEEDING 120 L	9	10			
8419199000	OTHER INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OTHER THAN OF A CAPACITY NOT EXCEEDING 120 L	9	10			
8419200000	MEDICAL, SURGICAL OR LABORATORY STERILISERS	0	0			
8419310000	DRIERS FOR AGRICULTURAL PRODUCTS	0	0			
8419320000	DRIERS FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419391000	OTHER LYOPHYLISERS OR FREEZE DRIERS, OTHER THAN FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419392000	OTHER SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419399100	DRIERS FOR ORES	0	0			
8419399900	OTHER DRIERS, OTHER THAN LYOPHYLISERS, FREEZE DRIERS OR SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419400000	DISTILLING OR RECTIFYING PLANT	0	0			
8419501000	HEAT EXCHANGE UNITS FOR PASTEURISING	0	0			
8419509000	OTHER HEAT EXCHANGE UNITS, OTHER THAN FOR PASTEURISING	0	0			
8419600000	MACHINERY FOR LIQUEFYING AIR OR OTHER GASES	0	0			
8419810000	OTHER MACHINERY FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419891000	AUTOCLAVES, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899100	OTHER EVAPORATION PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899200	ROASTING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8419899300	OTHER STERILISING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899900	OTHER MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE	0	0			
8419901000	PARTS FOR WATER HEATERS	0	0			
8419909000	OTHER PARTS FOR MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE, OTHER THAN HOUSEHOLD ONES	0	0			
8420101000	CALENDERING AND ROLLING MACHINES FOR THE BAKERY INDUSTRIES	0	0			
8420109000	OTHER CALENDERING AND ROLLING MACHINES, EXCEPT FOR THE BAKERY INDUSTRIES	0	0			
8420910000	CYLINDERS FOR CALENDERING AND ROLLING MACHINES, OTHER THAN OF METAL OR GLASS	0	0			
8420990000	OTHER PARTS FOR CALENDERING AND ROLLING MACHINES	0	0			
8421110000	CENTRIFUGAL CREAM SEPARATORS	0	0			
8421120000	CENTRIFUGAL CLOTHES-DRIERS	0	0			
8421191000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR LABORATORIES	0	0			
8421192000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR THE SUGAR INDUSTRY	0	0			
8421193000	CENTRIFUGES INCLUDING CENTRIFUGAL DRYERS, FOR THE PAPER AND CELLULOSE INDUSTRY	0	0			
8421199000	OTHER CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421211000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, HOUSEHOLD	9	10			
8421219000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, OTHER THAN HOUSEHOLD ONES	0	0			
8421220000	EQUIPMENT FOR FILTERING OR PURIFYING OTHER BEVERAGES	0	0			
8421230000	EQUIPMENT FOR FILTERING LUBRICANTS OR FUELS IN INTERNAL COMBUSTION ENGINES	0	0			
8421291000	FILTER PRESSES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8421292000	MAGNETIC AND ELECTROMAGNETIC FILTERS	0	0			
8421293000	FILTERS DESIGNED SOLELY OR MAINLY FOR THE MEDICAL INSTRUMENTS AND APPLIANCES OF HEADING 90.18	0	0			
8421294000	TUBULAR GRID FILTERS FOR PRODUCTION WELLS	0	0			
8421299000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS	0	0			
8421310000	INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0			
8421391000	CYCLONES	0	0			
8421392000	ELECTROSTATIC FILTERS FOR AIR OR OTHER GASES	0	0			
8421399000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING GASES	0	0			
8421910000	PARTS FOR CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421991000	FILTERING ELEMENTS FOR ENGINE FILTERS	0	0			
8421999000	OTHER PARTS FOR EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS OR GASES	0	0			
8422110000	DISHWASHERS FOR DOMESTIC USE	17	5			
8422190000	OTHER DISHWASHERS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8422200000	MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS	0	0			
8422301000	VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE	0	0			
8422309000	OTHER MACHINES FOR FILLING, CLOSING, CAPPING OR LABELLING, OTHER THAN VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE; MACHINERY FOR CARBONATING BEVERAGES	0	0			
8422401000	OTHER MACHINES FOR WRAPPING PRE-PACKED GOODS	0	0			
8422402000	VACUUM PACKING MACHINES	0	0			
8422403000	MACHINES FOR PACKING CIGARETTES	0	0			
8422409000	OTHER MACHINES FOR PACKING OR WRAPPING GOODS, OTHER THAN MACHINES FOR WRAPPING PRE-PACKED GOODS OR FOR VACUUM PACKING	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8422900000	PARTS OF MACHINERY OF HEADING 84.22	0	0			
8423100000	PERSONAL WEIGHING MACHINES, INCLUDING BABY SCALES; HOUSEHOLD SCALES	0	0			
8423200000	SCALES FOR CONTINUOUS WEIGHING OF GOODS ON CONVEYORS	0	0			
8423301000	BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423309000	OTHER SCALES AND BALANCES FOR CONSTANT WEIGHING, INCLUDING THOSE FOR DISCHARGING A PREDETERMINED WEIGHT OF MATERIAL INTO A BAG OR CONTAINER AND HOPPER SCALES, OTHER THAN BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423810010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			
8423810090	OTHER WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			
8423821000	WEIGHING MACHINERY FOR VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829090	OTHER WEIGHING MACHINERY, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423891000	OTHER WEIGHING MACHINERY FOR VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899090	OTHER WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423900000	WEIGHTS FOR ALL KINDS OF SCALES; PARTS OF WEIGHING MACHINERY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8424100000	FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED	0	0			
8424200000	SPRAY GUNS AND SIMILAR APPLIANCES	0	0			
8424300000	STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:	0	0			
8424812000	PORTABLE APPARATUS WEIGHING LESS THAN 20 KG, FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424813100	DRIP OR SPRAY IRRIGATION SYSTEMS	0	0			
8424813900	OTHER IRRIGATION SYSTEMS	0	0			
8424819000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424890000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS	0	0			
8424901000	SPRAYS AND DRIP-IRRIGATION SYSTEMS	0	0			
8424909000	OTHER PARTS OF MECHANICAL APPARATUS FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES	0	0			
8425110000	PULLEY TACKLE AND HOISTS POWERED BY ELECTRIC MOTOR	0	0			
8425190000	PULLEY TACKLE AND HOISTS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425311000	PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND POWERED BY ELECTRIC MOTOR	0	0			
8425319000	OTHER WINCHES AND CAPSTANS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425391000	OTHER PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND	0	0			
8425399000	OTHER WINCHES AND CAPSTANS, POWERED BY ELECTRIC MOTOR	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8425410000	BUILT-IN JACKING SYSTEMS OF A TYPE USED FOR RAISING MOTOR VEHICLES OF A TYPE USED IN GARAGES	0	0			
8425422000	OTHER PORTABLE HYDRAULIC JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425429000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8425491000	OTHER PORTABLE JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425499000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8426110000	OVERHEAD TRAVELLING CRANES ON FIXED SUPPORT	0	0			
8426121000	MOBILE LIFTING FRAMES ON TYRES	0	0			
8426122000	STRADDLE CARRIERS	0	0			
8426190000	OTHER OVERHEAD TRAVELLING CRANES, LIFTING FRAMES AND STRADDLE CARRIERS	0	0			
8426200000	TOWER CRANES	0	0			
8426300000	PORTAL OR PEDESTAL JIB CRANES	0	0			
8426411000	WORKS TRUCKS FITTED WITH A CRANE	0	0			
8426419000	OTHER MACHINERY, SELF-PROPELLED, ON TYRES, OTHER THAN WORKS TRUCKS FITTED WITH A CRANE	0	0			
8426490000	OTHER MACHINERY, SELF-PROPELLED, OTHER THAN ON TYRES	0	0			
8426910000	OTHER MACHINERY, DESIGNED FOR MOUNTING ON ROAD VEHICLES	0	0			
8426991000	CABLE CRANES	0	0			
8426992000	DERRICKS	0	0			
8426999000	OTHER CRANES AND LIFTING EQUIPMENT ON STEEL CABLES	0	0			
8427100000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED AND POWERED BY AN ELECTRIC MOTOR	0	0			
8427200000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED, OTHER THAN POWERED BY AN ELECTRIC MOTOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8427900000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, OTHER THAN SELF-PROPELLED	0	0			
8428101000	LIFTS WITHOUT CABINS OR COUNTERWEIGHTS	0	0			
8428109000	OTHER LIFTS AND SKIP HOISTS	0	0			
8428200000	PNEUMATIC ELEVATORS AND CONVEYORS	0	0			
8428310000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, SPECIALLY DESIGNED FOR USE IN MINES OR OTHER UNDERGROUND WORK	0	0			
8428320000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BUCKET TYPE	0	0			
8428330000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BELT TYPE	0	0			
8428390000	OTHER CONTINUOUS-ACTION ELEVATORS OR CONVEYORS	0	0			
8428400000	ESCALATORS AND MOVING WALKWAYS	0	0			
8428600000	TELEFERICS, CHAIRLIFTS, SKI-DRAGLINES; TRACTION MECHANISMS FOR FUNICULARS	0	0			
8428901000	MINE WAGON PUSHERS, LOCOMOTIVE OR WAGON TRAVERSERS, WAGON TIPPERS AND SIMILAR RAILWAY WAGON HANDLING EQUIPMENT	0	0			
8428909000	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING	0	0			
8429110000	TRACKED BULLDOZERS AND ANGLEDZERS, SELF-PROPELLED	0	0			
8429190000	BULLDOZERS AND ANGLEDZERS, OTHER THAN TRACKED, SELF-PROPELLED	0	0			
8429200000	GRADERS AND LEVELLERS, SELF-PROPELLED	0	0			
8429300000	SCRAPERS, SELF-PROPELLED	0	0			
8429400000	TAMPING MACHINES AND ROADROLLERS, SELF- PROPELLED	0	0			
8429510000	FRONT-END SHOVEL LOADERS, SELF-PROPELLED	0	0			
8429520000	MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, HAVING A 360 DEGREE REVOLVING SUPERSTRUCTURE, SELF-PROPELLED	0	0			
8429590000	OTHER MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, SELF-PROPELLED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8430100000	PILE-DRIVERS AND PILE-EXTRACTORS	0	0			
8430200000	SNOWPLOUGHS AND SNOWBLOWERS	0	0			
8430310000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, SELF-PROPELLED	0	0			
8430390000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430410000	BORING OR SINKING MACHINERY, SELF-PROPELLED	0	0			
8430490000	BORING OR SINKING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430500000	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TEMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES, SELF-PROPELLED	0	0			
8430611000	ROAD ROLLERS, NOT SELF-PROPELLED	0	0			
8430619000	MACHINERY FOR TAMPING AND COMPACTING, NOT SELF-PROPELLED	0	0			
8430691000	SCRAPERS, WITHOUT PROPULSION	0	0			
8430699000	OTHER MACHINES AND APPARATUS, NOT SELF-PROPELLED	0	0			
8431101000	PARTS FOR PULLEY TACKLE, WINCHES AND CAPSTANS	0	0			
8431109000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.25	0	0			
8431200000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.27	0	0			
8431310000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431390000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.28, OTHER THAN FOR LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431410000	BUCKETS, SHOVELS, GRABS AND GRIPS	0	0			
8431420000	BULLDOZER AND ANGLED DOZER BLADES	0	0			
8431431000	ROCKERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8431439000	OTHER PARTS FOR BORING OR SINKING MACHINERY OF SUBHEADINGS 8430.41 AND 8430.49	0	0			
8431490000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.26, 84.29 OR 84.30	0	0			
8432100000	PLOUGHS	0	0			
8432210000	DISC HARROWS	0	0			
8432291000	OTHER HARROWS, SCARIFIERS AND WEEDERS	0	0			
8432292000	CULTIVATORS AND HOES	0	0			
8432300000	SEEDERS, PLANTERS AND TRANSPLANTERS	0	0			
8432400000	MANURE SPREADERS AND FERTILIZER DISTRIBUTORS	0	0			
8432800000	OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION LAWN OR SPORTS GROUND ROLLERS	0	0			
8432901000	SHOES AND DISCS	0	0			
8432909000	OTHER PART FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION	0	0			
8433111000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, SELF-PROPELLED	0	0			
8433119000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, OTHER THAN SELF-PROPELLED	0	0			
8433191000	OTHER MOWERS, SELF-PROPELLED	17	0			
8433199000	OTHER MOWERS, OTHER THAN SELF-PROPELLED	17	0			
8433200000	MOWERS, INCLUDING CUTTER BARS FOR TRACTOR MOUNTING	0	0			
8433300000	OTHER HAYMAKING MACHINERY	0	0			
8433400000	STRAW OR FODDER BALERS, INCLUDING PICK-UP BALERS	0	0			
8433510000	COMBINE HARVESTER-THRESHERS	0	0			
8433520000	OTHER THRESHING MACHINERY	0	0			
8433530000	ROOT OR TUBER HARVESTING MACHINES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8433591000	OTHER HARVESTING MACHINERY	0	0			
8433592000	MAIZE SHELLERS	0	0			
8433599000	OTHER PICKING MACHINERY	0	0			
8433601000	MACHINES FOR CLEANING, SORTING OR GRADING EGGS	0	0			
8433609000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING FRUIT OR OTHER AGRICULTURAL PRODUCE	0	0			
8433901000	PARTS FOR LAWN MOWERS	9	5			
8433909000	OTHER PARTS FOR HARVESTING, THRESHING OR FOR THE CLEANING, SORTING OR GRADING OF AGRICULTURAL PRODUCE, OTHER THAN OF HEADING 84.37	0	0			
8434100000	MILKING MACHINES	0	0			
8434200000	DAIRY MACHINERY	0	0			
8434901000	PARTS OF MILKING MACHINES	0	0			
8434909000	OTHER PARTS FOR DAIRY MACHINERY	0	0			
8435100000	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES	0	0			
8435900000	PARTS FOR THE MACHINES OF HEADING 84.35	0	0			
8436100000	MACHINERY FOR PREPARING ANIMAL FEEDINGSTUFFS	0	0			
8436210000	POULTRY INCUBATORS AND BROODERS	0	0			
8436291000	AUTOMATIC FEEDING AND DRINKING TROUGHS	0	0			
8436292000	AUTOMATIC REARING AND LAYING BATTERIES	0	0			
8436299000	OTHER POULTRY-KEEPING MACHINERY	0	0			
8436801000	FERTILIZER CRUSHING AND MIXING MILLS	0	0			
8436809000	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
8436910000	PARTS FOR POULTRY-KEEPING MACHINERY	0	0			
8436990000	PARTS FOR OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8437101100	MACHINES FOR GRADING COFFEE, BY COLOUR	0	0			
8437101900	OTHER COFFEE GRADING MACHINES;	0	0			
8437109000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN COFFEE GRADERS	0	0			
8437801100	OTHER MACHINERY FOR GRAIN MILLING	0	0			
8437801900	OTHER MACHINERY FOR MILLING	0	0			
8437809100	OTHER MACHINERY FOR WORKING RICE	0	0			
8437809200	MACHINERY FOR GRADING AND SEPARATING FLOURS AND OTHER PRODUCTS OF THE MILLING INDUSTRY	0	0			
8437809300	MACHINERY FOR POLISHING GRAIN	0	0			
8437809900	OTHER MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY	0	0			
8437900000	PARTS FOR MACHINERY OF HEADING 84.37	0	0			
8438101000	MACHINERY FOR THE PREPARATION OF BAKERS' WARES	0	0			
8438102000	INDUSTRIAL MACHINERY FOR THE MANUFACTURE OR PREPARATION OF MACARONI, SPAGHETTI OR SIMILAR PRODUCTS	0	0			
8438201000	MACHINERY FOR THE MANUFACTURE OF CONFECTIONERY	0	0			
8438202000	MACHINERY FOR THE MANUFACTURE OF COCOA OR CHOCOLATE	0	0			
8438300000	MACHINERY FOR SUGAR MANUFACTURE	0	0			
8438400000	BREWERY MACHINERY	0	0			
8438501000	MACHINERY FOR AUTOMATICALLY PROCESSING POULTRY	0	0			
8438509000	OTHER MACHINERY FOR THE PREPARATION OF MEAT	0	0			
8438600000	MACHINERY FOR THE PREPARATION OF FRUITS, NUTS OR VEGETABLES AND/OR DRIED LEGUMINOUS VEGETABLES	0	0			
8438801000	MACHINERY FOR PARCHING AND EXTRACTING COFFEE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8438802000	MACHINES FOR PREPARING FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0	0			
8438809000	OTHER MACHINERY, NOT ELSEWHERE SPECIFIED OR INCLUDED, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK	0	0			
8438900000	PARTS FOR MACHINERY OF HEADING 84.38	0	0			
8439100000	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439200000	MACHINERY FOR MAKING PAPER OR PAPERBOARD	0	0			
8439300000	MACHINERY FOR FINISHING PAPER OR PAPERBOARD	0	0			
8439910000	PARTS OF MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439990000	PARTS OF MACHINERY FOR MAKING AND FINISHING PAPER OR PAPERBOARD	0	0			
8440100000	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8440900000	PARTS FOR BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8441100000	CUTTING MACHINES OF ANY KIND, FOR THE PAPER INDUSTRY	0	0			
8441200000	MACHINES FOR MAKING BAGS, SACKS OR ENVELOPES, FOR THE PAPER INDUSTRY	0	0			
8441300000	MACHINES FOR MAKING CARTONS, BOXES, CASES, TUBES, DRUMS OR SIMILAR CONTAINERS, OTHER THAN BY MOULDING, FOR THE PAPER INDUSTRY	0	0			
8441400000	MACHINES FOR MOULDING ARTICLES IN PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441800000	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441900000	PARTS FOR MACHINERY OF HEADING 84.41, FOR THE PAPER INDUSTRY	0	0			
8442301000	PHOTOTYPESETTING AND COMPOSING MACHINES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8442302000	MACHINERY, APPARATUS AND EQUIPMENT FOR TYPE-SETTING OR COMPOSING BY OTHER PROCESSES, WITH OR WITHOUT FOUNDED DEVICE	0	0			
8442309000	MACHINERY, APPARATUS AND EQUIPMENT FOR PREPARING OR MAKING, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS	0	0			
8442400000	PARTS OF APPARATUS OF SUBHEADINGS 8442.10, 8442.20 AND 8442.30	0	0			
8442501000	PRINTING TYPE	0	0			
8442509000	PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES	0	0			
8443110000	OFFSET PRINTING MACHINERY, REEL FED	0	0			
8443120000	OFFSET PRINTING MACHINERY, SHEET FED, OFFICE TYPE USING SHEETS WITH ONE SIDE NOT EXCEEDING 22 CM AND THE OTHER SIDE NOT EXCEEDING 36 CM IN THE UNFOLDED STATE	0	0			
8443130000	OTHER MACHINERY FOR OFFSET PRINTING	0	0			
8443140000	LETTERPRESS PRINTING MACHINERY, REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443150000	LETTERPRESS PRINTING MACHINERY, OTHER THAN REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443160000	FLEXOGRAPHIC PRINTING MACHINERY	0	0			
8443170000	GRAVURE PRINTING MACHINERY	0	0			
8443191000	IMPRINTING MACHINERY	0	0			
8443199000	OTHER PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42;	0	0			
8443310000	MACHINES WHICH PERFORM TWO OR MORE OF THE FOLLOWING FUNCTIONS: PRINTING, COPYING OR FACSIMILE TRANSMISSION, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			
8443320000	OTHER PRINTING, COPYING OR FACSIMILE MACHINERY, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			
8443391000	INK-JET PRINTING MACHINES	0	0			
8443392000	FACSIMILE MACHINES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8443399000	OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8443910000	PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42	0	0			
8443990000	OTHER PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OF OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8444000000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	0	0			
8445110000	CARDING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445120000	COMBING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445130000	DRAWING OR ROVING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445191000	COTTON GINS	0	0			
8445199000	OTHER MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445200000	TEXTILE SPINNING MACHINES	0	0			
8445300000	TEXTILE DOUBLING OR TWISTING MACHINES	0	0			
8445400000	TEXTILE WINDING (INCLUDING WEFT-WINDING) OR REELING MACHINES	0	0			
8445900000	MACHINES FOR PRODUCING TEXTILE YARNS AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON MACHINES OF HEADING 84.46 OR 84.47.	0	0			
8446100000	LOOMS FOR WEAVING FABRICS OF A WIDTH NOT EXCEEDING 30 CM	0	0			
8446210000	POWER LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLE TYPE	0	0			
8446290000	OTHER SHUTTLE-TYPE LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, OTHER THAN POWER LOOMS	0	0			
8446300000	LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLELESS TYPE	0	0			
8447110000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER NOT EXCEEDING 165 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8447120000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER EXCEEDING 165 MM	0	0			
8447201000	FLAT KNITTING MACHINES, FOR DOMESTIC USE	17	0			
8447202000	FLAT KNITTING MACHINES, OTHER THAN FOR DOMESTIC USE	0	0			
8447203000	STITCH-BONDING MACHINES	0	0			
8447900000	MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING	0	0			
8448110000	DOBBIES AND JACQUARDS; CARD REDUCING, PUNCHING AND COPYING MACHINES; ASSEMBLING MACHINES FOR USE THEREWITH	0	0			
8448190000	OTHER MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47	0	0			
8448200000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.44 OR OF THEIR AUXILIARY MACHINERY	0	0			
8448310000	CARD CLOTHING FOR MACHINES OF HEADING 84.45	0	0			
8448321000	PARTS AND ACCESSORIES OF COTTON GINS	0	0			
8448329000	OTHER PARTS AND ACCESSORIES OF MACHINES FOR PREPARING TEXTILES, OTHER THAN CARD CLOTHING	0	0			
8448330000	SPINDLES, SPINDLE FLYERS, SPINNING RINGS AND RING TRAVELLERS	0	0			
8448390000	OTHER PARTS AND ACCESSORIES OF HEADING 84.45 OR THEIR AUXILIARY MACHINERY	0	0			
8448420000	REEDS FOR LOOMS, HEALDS AND HEALD-FRAMES	0	0			
8448490000	OTHER PARTS AND ACCESSORIES OF LOOMS OR OF THEIR AUXILIARY MACHINERY	0	0			
8448510000	SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8448590000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.47 OR OF THEIR AUXILIARY MACHINERY, OTHER THAN SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8449001000	MACHINERY; BLOCKS FOR MAKING HATS	0	0			
8449009000	PARTS OF MACHINERY OF HEADING 84.49	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8450110000	FULLY AUTOMATIC WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	5			
8450120000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG, WITH BUILT-IN CENTRIFUGAL DRIER	17	10			
8450190000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	10			
8450200000	WASHING MACHINES, EACH OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8450900000	PARTS OF WASHING MACHINES	0	0			
8451100000	DRY-CLEANING MACHINES	0	0			
8451210000	DRYING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	0	0			
8451290000	OTHER DRYING MACHINES, EXCLUDING MACHINES OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8451300000	IRONING MACHINES AND PRESSES (INCLUDING FUSING PRESSES)	0	0			
8451401000	WASHING MACHINES FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451409000	BLEACHING OR DYEING MACHINES, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451500000	MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451800000	OTHER MACHINERY (OTHER THAN MACHINES OF HEADING 84.59) FOR CLEANING, WRINGING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM	0	0			
8451900000	PARTS OF MACHINERY OF HEADING 84.51	0	0			
8452101000	MACHINE HEADS OF DOMESTIC SEWING MACHINES	17	5			
8452102000	DOMESTIC SEWING MACHINES	17	10			
8452210000	AUTOMATIC SEWING UNITS	0	0			
8452290000	OTHER SEWING MACHINES	0	0			
8452300000	SEWING MACHINE NEEDLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8452400000	FURNITURE, BASES AND COVERS FOR SEWING MACHINES AND PARTS THEREOF	0	0			
8452900000	OTHER PARTS OF SEWING MACHINES	0	0			
8453100000	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER	0	0			
8453200000	MACHINERY FOR MAKING OR REPAIRING FOOTWEAR	0	0			
8453800000	MACHINERY FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES	0	0			
8453900000	PARTS OF MACHINERY OF HEADING 84.53	0	0			
8454100000	CONVERTERS, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454200000	INGOT MOULDS AND LADLES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454300000	CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454900000	PARTS OF MACHINERY OF HEADING 84.54	0	0			
8455100000	TUBE MILLS FOR METAL	0	0			
8455210000	HOT OR COMBINATION HOT AND COLD METAL-ROLLING MILLS	0	0			
8455220000	COLD METAL-ROLLING MILLS	0	0			
8455300000	ROLLS FOR METAL-ROLLING MILLS	0	0			
8455900000	OTHER PARTS OF METAL-ROLLING MILLS	0	0			
8456100000	MACHINE-TOOLS OPERATED BY LASER OR OTHER LIGHT OR PHOTON BEAM PROCESSES	0	0			
8456200000	MACHINE-TOOLS OPERATED BY ULTRASONIC PROCESSES	0	0			
8456300000	MACHINE-TOOLS OPERATED BY ELECTRO-DISCHARGE PROCESSES	0	0			
8456900000	OTHER MACHINE-TOOLS FOR REMOVING MATERIAL OPERATED BY ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC BEAM OR PLASMA ARC PROCESSES	0	0			
8457100000	MACHINING CENTRES, FOR WORKING METAL	0	0			
8457200000	SINGLE-STATION MACHINES, FOR WORKING METAL	0	0			
8457300000	MULTI-STATION MACHINES, FOR WORKING METAL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8458111000	HORIZONTAL, UNIVERSAL PARALLEL, NUMERICALLY CONTROLLED LATHES	0	0			
8458112000	HORIZONTAL, TURRET, NUMERICALLY CONTROLLED LATHES	0	0			
8458119000	OTHER HORIZONTAL, NUMERICALLY CONTROLLED LATHES	0	0			
8458191000	OTHER HORIZONTAL, UNIVERSAL PARALLEL LATHES	0	0			
8458192000	OTHER HORIZONTAL, TURRET LATHES	0	0			
8458193000	OTHER HORIZONTAL, AUTOMATIC LATHES	0	0			
8458199000	OTHER HORIZONTAL LATHES	0	0			
8458910000	OTHER NUMERICALLY CONTROLLED LATHES, EXCLUDING HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8458990000	OTHER LATHES, EXCLUDING NUMERICALLY CONTROLLED HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8459101000	WAY-TYPE UNIT HEAD MACHINES FOR DRILLING METAL	0	0			
8459102000	WAY-TYPE UNIT HEAD MACHINES FOR BORING METAL	0	0			
8459103000	WAY-TYPE UNIT HEAD MACHINES FOR MILLING METAL	0	0			
8459104000	WAY-TYPE UNIT HEAD MACHINES FOR THREADING OR TAPPING METAL	0	0			
8459210000	OTHER DRILLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8459290000	DRILLING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8459310000	OTHER BORING/MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459390000	OTHER BORING/MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459400000	OTHER BORING MACHINES FOR METAL	0	0			
8459510000	MILLING MACHINES FOR METAL, KNEE-TYPE, NUMERICALLY CONTROLLED	0	0			
8459590000	MILLING MACHINES FOR METAL, KNEE-TYPE, NOT NUMERICALLY CONTROLLED	0	0			
8459610000	OTHER MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8459690000	OTHER MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459700000	OTHER THREADING MACHINES FOR METALS	0	0			
8460110000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460190000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460210000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460290000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460310000	SHARPENING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460390000	SHARPENING MACHINES, FOR METAL OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460400000	HONING OR LAPPING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460901000	GRINDING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460909000	OTHER MACHINES FOR DEBURRING, SHARPENING, GRINDING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461200000	SHAPING OR SLOTTING MACHINES	0	0			
8461300000	BROACHING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461400000	GEAR-CUTTING OR GEAR-FINISHING MACHINES FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461500000	SAWING OR CUTTING-OFF MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8461901000	PLANING MACHINES	0	0			
8461909000	OTHER MACHINE-TOOLS FOR REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462101000	POWER HAMMERS AND HAMMERING MACHINES, FOR WORKING METAL	0	0			
8462102100	PRESSES FOR FORGING OR STAMPING METAL	0	0			
8462102900	OTHER METAL STAMPING OR FORGING MACHINES, EXCLUDING PRESSES	0	0			
8462210000	ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES (INCLUDING PRESSES), NUMERICALLY CONTROLLED	0	0			
8462291000	PRESSES FOR ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING	0	0			
8462299000	OTHER ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES	0	0			
8462310000	SHEARING MACHINES (INCLUDING PRESSES), OTHER THAN COMBINED PUNCHING AND SHEARING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462391000	HYDRAULIC PRESSES FOR SHEARING METAL, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462399000	OTHER METAL-SHEARING MACHINES, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462410000	PUNCHING OR NOTCHING MACHINES (INCLUDING PRESSES), INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462491000	OTHER HYDRAULIC PRESSES FOR PUNCHING OR NOTCHING METAL OR METAL CARBIDES, NOT NUMERICALLY CONTROLLED	0	0			
8462499000	OTHER PUNCHING OR NOTCHING MACHINES, INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8462910000	OTHER HYDRAULIC PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462990000	OTHER PRESSES, EXCLUDING HYDRAULIC PRESSES, FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8463101000	DRAW-BENCHES FOR FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463109000	OTHER DRAW-BENCHES FOR BARS, TUBES, PROFILES, WIRE OR SIMILAR ITEMS OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463200000	THREAD-ROLLING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463300000	MACHINES FOR WORKING WIRE OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463901000	RIVETING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463909000	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL	0	0			
8464100000	SAWS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8464200000	MACHINE-TOOLS FOR GRINDING OR POLISHING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR GLASS	0	0			
8464900000	OTHER MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8465100000	MACHINE-TOOLS WHICH CARRY OUT DIFFERENT TYPES OF MACHINING OPERATIONS WITHOUT TOOL CHANGE BETWEEN SUCH OPERATIONS, FOR WORKING WOOD, CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465911000	SAWING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465919100	CIRCULAR SAWING MACHINES	0	0			
8465919200	BAND SAWING MACHINES	0	0			
8465919900	OTHER SAWING MACHINES, EXCLUDING NUMERICALLY CONTROLLED, CIRCULAR AND BAND SAWING MACHINES	0	0			
8465921000	PLANING MACHINES; MILLING OR MOULDING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465929000	OTHER PLANING MACHINES; MILLING OR MOULDING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465931000	GRINDING, SANDING OR POLISHING MACHINES, NUMERICALLY CONTROLLED	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8465939000	OTHER GRINDING, SANDING OR POLISHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465941000	BENDING OR ASSEMBLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465949000	OTHER BENDING OR ASSEMBLING MACHINES	0	0			
8465951000	DRILLING OR MORTISING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465959000	OTHER DRILLING OR MORTISING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465960000	SPLITTING, SLICING OR PARING MACHINES FOR WOOD CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465991000	MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS, NUMERICALLY CONTROLLED	0	0			
8465999000	OTHER MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8466100000	TOOLHOLDERS AND SELF-OPENING DIEHEADS, FOR MACHINE-TOOLS	0	0			
8466200000	WORK HOLDERS, FOR MACHINE-TOOLS	0	0			
8466300000	DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS	0	0			
8466910000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINE-TOOLS OF HEADING 84.64	0	0			
8466920000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.65	0	0			
8466930000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.61	0	0			
8466940000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.62 AND 84.63	0	0			
8467111000	DRILLING MACHINES, BORING MACHINES AND SIMILAR MACHINES, PNEUMATIC, ROTARY (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467112000	ROTARY PNEUMATIC TOOLS, FOR INSERTING AND EXTRACTING SCREWS, BOLTS AND NUTS, FOR WORKING IN THE HAND	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8467119000	OTHER ROTARY PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467191000	PNEUMATIC TAMPING MACHINES AND ROADROLLERS, FOR WORKING IN THE HAND	0	0			
8467192000	PNEUMATIC CONCRETE VIBRATORS, FOR WORKING IN THE HAND	0	0			
8467199000	OTHER PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND, EXCLUDING ROTARY	0	0			
8467210000	DRILLS OF ALL KINDS, INCLUDING ROTARY PERCUSSION DRILLS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467220000	SAWS, INCLUDING CHAINSAWS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467290000	OTHER TOOLS WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467810000	CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467891000	SAWS, OTHER THAN CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467899000	OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467910000	PARTS OF CHAINSAWS, FOR WORKING IN THE HAND	0	0			
8467920000	PARTS OF PNEUMATIC TOOLS, FOR WORKING IN THE HAND	0	0			
8467990000	PARTS OF OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8468100000	HAND-HELD BLOW PIPES	0	0			
8468201000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING	0	0			
8468209000	OTHER MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING, NOT GAS-OPERATED	0	0			
8468800000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING	0	0			
8468900000	PARTS OF MACHINERY AND APPARATUS OF HEADING 84.68	0	0			
8469001000	ELECTRIC TYPEWRITERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8469009000	OTHER TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES	0	0			
8470100000	ELECTRONIC CALCULATORS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF ELECTRIC POWER AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS	0	0			
8470210000	OTHER ELECTRONIC CALCULATORS, INCORPORATING A PRINTING DEVICE	0	0			
8470290000	OTHER ELECTRONIC CALCULATING MACHINES, OTHER THAN THOSE INCORPORATING A PRINTING DEVICE	0	0			
8470300000	OTHER CALCULATORS, NOT ELECTRONIC	0	0			
8470500000	CASH REGISTERS	0	0			
8470901000	FRANKING MACHINES	0	0			
8470902000	TICKET-ISSUING MACHINES	0	0			
8470909000	POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES, WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE	0	0			
8471300000	PORTABLE AUTOMATIC DATA-PROCESSING MACHINES, WEIGHING NOT MORE THAN 10 KG, CONSISTING OF AT LEAST A CENTRAL PROCESSING UNIT, A KEYBOARD AND A DISPLAY	0	0			
8471410000	AUTOMATIC DATA-PROCESSING MACHINES, CONTAINING IN THE SAME HOUSING AT LEAST A CENTRAL PROCESSING UNIT AND AN INPUT AND OUTPUT UNIT, WHETHER OR NOT COMBINED	0	0			
8471490000	AUTOMATIC DATA-PROCESSING MACHINES, PRESENTED IN THE FORM OF SYSTEMS	0	0			
8471500000	PROCESSING UNITS, OTHER THAN THOSE OF SUBHEADING 8471.41 OR 8471.49, WHETHER OR NOT CONTAINING IN THE SAME HOUSING ONE OR TWO OF THE FOLLOWING TYPES OF UNIT: STORAGE UNIT, INPUT UNIT AND OUTPUT UNIT	0	0			
8471602000	KEYBOARDS, X-Y COORDINATE INPUT DEVICES	0	0			
8471609000	OTHER INPUT OR OUTPUT UNITS, WHETHER OR NOT CONTAINING STORAGE UNITS IN THE SAME HOUSING	0	0			
8471700000	STORAGE UNITS	0	0			
8471800000	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8471900000	OTHER AUTOMATIC DATA PROCESSING MACHINES OF HEADING 84.71	0	0			
8472100000	HECTOGRAPH OR STENCIL DUPLICATING MACHINES	0	0			
8472300000	MACHINES FOR SORTING OR FOLDING MAIL OR FOR INSERTING MAIL IN ENVELOPES OR WRAPPERS, MACHINES FOR OPENING, CLOSING OR SEALING MAIL AND MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS	0	0			
8472901000	MACHINES FOR SORTING OR COUNTING COINS OR BANK NOTES	0	0			
8472902000	AUTOMATIC BANKNOTE DISPENSERS	0	0			
8472903000	MACHINES TO AUTHENTICATE CHEQUES	0	0			
8472904000	PERFORATING OR STAPLING MACHINES	0	0			
8472905000	AUTOMATIC TELLER MACHINES	0	0			
8472909000	OTHER OFFICE MACHINES AND EQUIPMENT	0	0			
8473100000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.69	0	0			
8473210000	PARTS AND ACCESSORIES OF THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473290000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.70 OTHER THAN THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473300000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.71	0	0			
8473401000	PARTS AND ACCESSORIES OF THE DUPLICATING MACHINES OF HEADING 84.72	0	0			
8473409000	OTHER PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.72	0	0			
8473500000	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF TWO OR MORE OF THE HEADINGS 84.69 TO 84.72	0	0			
8474101000	FOUNDRY STRIPPING AND SCREENING MACHINES	0	0			
8474102000	VIBRATING SCREENS	0	0			
8474109000	OTHER MACHINERY FOR SORTING, SCREENING, SEPARATING OR WASHING, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474201000	ROTARY CONE CRUSHERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8474202000	IMPACT GRINDING MACHINES	0	0			
8474203000	RING MILLS	0	0			
8474209000	OTHER MACHINERY FOR CRUSHING OR GRINDING, STONE OR OTHER SUBSTANCES IN SOLID FORM	0	0			
8474311000	CONCRETE OR MORTAR MIXERS, WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474319000	OTHER CONCRETE OR MORTAR MIXERS, EXCLUDING THOSE WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474320000	MACHINERY FOR MIXING MINERAL SUBSTANCES WITH BITUMEN	0	0			
8474391000	SPECIAL MACHINERY FOR THE CERAMICS INDUSTRY	0	0			
8474392000	FOUNDRY SAND MIXERS	0	0			
8474399000	OTHER MACHINERY FOR MIXING OR KNEADING EARTH, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474801000	MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING CERAMIC PASTES	0	0			
8474802000	MACHINES FOR FORMING FOUNDRY MOULDS OF SAND	0	0			
8474803000	MACHINES FOR SHAPING PREFABRICATED CONCRETE ARTICLES	0	0			
8474809000	OTHER MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, PLASTER OR OTHER MINERAL SUBSTANCES IN POWDER OR PASTE FORM	0	0			
8474900000	PARTS OF MACHINERY OF HEADING 84.74	0	0			
8475100000	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES	0	0			
8475210000	MACHINES FOR MAKING OPTICAL FIBRES AND PREFORMS THEREOF	0	0			
8475290000	OTHER MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	0	0			
8475900000	PARTS OF THE MACHINES OF HEADING 84.75	0	0			
8476210000	AUTOMATIC BEVERAGE-VENDING MACHINES, INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8476290000	OTHER AUTOMATIC BEVERAGE-VENDING MACHINES	0	0			
8476810000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476890000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES	0	0			
8476900000	PARTS OF THE MACHINES OF HEADING 84.76	0	0			
8477100000	INJECTION-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477200000	EXTRUDERS FOR RUBBER OR PLASTIC	0	0			
8477300000	BLOW-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477400000	VACUUM-MOULDING MACHINES AND OTHER THERMOFORMING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477510000	OTHER MACHINERY FOR MOULDING OR RETREADING PNEUMATIC TYRES OR FOR MOULDING OR FORMING INNER TUBES	0	0			
8477591000	HYDRAULIC PRESSES FOR COMPRESSION-MOULDING OF RUBBER OR PLASTIC	0	0			
8477599000	OTHER MACHINERY FOR MOULDING OR FORMING RUBBER OR PLASTIC	0	0			
8477800000	OTHER MACHINERY FOR MANUFACTURING RUBBER OR PLASTIC PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8477900000	PARTS OF MACHINERY FOR WORKING RUBBER OR PLASTIC OR FOR MANUFACTURING PRODUCTS FROM THESE MATERIALS	0	0			
8478101000	MACHINERY FOR APPLYING FILTERS TO CIGARETTES	0	0			
8478109000	OTHER MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8478900000	PARTS OF MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479100000	MACHINERY FOR CIVIL ENGINEERING, BUILDING OR THE LIKE	0	0			
8479201000	MACHINERY FOR THE EXTRACTION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8479209000	MACHINERY FOR THE PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479300000	PRESSES FOR MAKING PARTICLEBOARD OR FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS AND OTHER MACHINERY FOR TREATING WOOD OR CORK	0	0			
8479400000	ROPE OR CABLE-MAKING MACHINES	0	0			
8479500000	INDUSTRIAL ROBOTS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479600000	EVAPORATIVE AIR COOLERS	0	0			
8479810000	MACHINERY FOR WORKING METAL, INCLUDING ELECTRIC WIRE COIL-WINDERS	0	0			
8479820000	MIXING, KNEADING, CRUSHING, GRINDING, SCREENING, SIFTING, HOMOGENISING, EMULSIFYING OR STIRRING MACHINES	0	0			
8479891000	MACHINERY FOR THE SOAP INDUSTRY	0	0			
8479892000	AIR HUMIDIFIERS AND DEHUMIDIFIERS (OTHER THAN THE MACHINES OF HEADING 84.15 OR 84.24)	0	0			
8479893000	PUMP-TYPE AUTOMATIC MACHINE GREASERS	0	0			
8479894000	MACHINERY FOR THE MAINTENANCE OF PIPELINES AND THE LIKE	0	0			
8479895000	POWERED WINDSCREEN WIPING MECHANISMS	0	0			
8479898000	PRESSES	0	0			
8479899000	OTHER MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8479900000	PARTS OF MACHINERY OF HEADING 84.79	0	0			
8480100000	MOULDING BOXES FOR METAL FOUNDED	0	0			
8480200000	MOULD BASES	0	0			
8480300000	MOULDING PATTERNS	0	0			
8480410000	MOULDS FOR METAL OR METAL CARBIDES, FOR INJECTION OR COMPRESSION MOULDING	0	0			
8480490000	OTHER MOULDS FOR METAL OR METAL CARBIDES	0	0			
8480500000	MOULDS FOR GLASS	0	0			
8480600000	MOULDS FOR MINERAL MATERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8480711000	MOULDS FOR INJECTION OR COMPRESSION MOULDING OF PARTS OF SAFETY RAZORS, OF RUBBER OR PLASTIC	0	0			
8480719000	OTHER MOULDS FOR INJECTION OR COMPRESSION MOULDING OF RUBBER OR PLASTIC	0	0			
8480790000	OTHER MOULDS FOR RUBBER OR PLASTIC	0	0			
8481100010	PRESSURE-REDUCING VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481100090	OTHER PRESSURE-REDUCING VALVES	17	5			
8481200010	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481200090	OTHER VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	0	0			
8481300010	CHECK (NON-RETURN) VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481300090	OTHER CHECK (NON-RETURN) VALVES	17	10			
8481400010	SAFETY OR RELIEF VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481400090	OTHER SAFETY OR RELIEF VALVES	0	0			
8481801000	TAPS FOR DOMESTIC USE	0	0			
8481802000	"CHRISTMAS TREE" VALVES	9	7			
8481803000	VALVES FOR TYRES	0	0			
8481804000	SPHERICAL VALVES	9	5			
8481805100	GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM, FOR PRESSURES OF 13,8 MPA OR MORE	0	0			
8481805900	OTHER GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481806000	OTHER GATE VALVES	0	0			
8481807000	GLOBE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481808000	AUTOMATIC VALVES AND THEIR ELECTRICAL CONTROLS USED EXCLUSIVELY TO AUTOMATE THE OPERATION OF INSTALLATIONS, MACHINERY AND MECHANICAL APPLIANCES	0	0			
8481809100	DISPENSING VALVES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8481809900	OTHER TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS	0	0			
8481901000	BODIES FOR "CHRISTMAS TREE" VALVES	0	0			
8481909000	OTHER PARTS OF TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	0	0			
8482100000	BALL BEARINGS	0	0			
8482200000	TAPERED ROLLER BEARINGS, INCLUDING CONE AND TAPERED ROLLER ASSEMBLIES	0	0			
8482300000	SPHERICAL ROLLER BEARINGS	0	0			
8482400000	NEEDLE ROLLER BEARINGS	0	0			
8482500000	CYLINDRICAL ROLLER BEARINGS	0	0			
8482800000	OTHER ROLLER BEARINGS, INCLUDING COMBINED BALL/ROLLER BEARINGS	0	0			
8482910000	BALLS, NEEDLES AND ROLLERS, OF BEARINGS	0	0			
8482990000	OTHER PARTS OF BEARINGS	0	0			
8483101000	TRANSMISSION SHAFTS (INCLUDING CAMSHAFTS AND CRANKSHAFTS) AND CRANKS, FOR AIRCRAFT ENGINES	9	0			
8483109100	CRANKSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109200	CAMSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109300	FLEXIBLE SHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109900	OTHER TRANSMISSION SHAFTS AND CRANKS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	0	0			
8483200000	BEARING HOUSINGS, INCORPORATING BALL OR ROLLER BEARINGS	0	0			
8483301000	BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS, FOR AIRCRAFT ENGINES	9	0			
8483309000	OTHER BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS	0	0			
8483403000	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS; BALL OR ROLLER SCREWS, FOR AIRCRAFT ENGINES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8483409100	GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	0	0			
8483409200	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8483409900	OTHER TRANSMISSION ELEMENTS BALL OR ROLLER SCREWS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8483500000	FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS	9	10			
8483601000	CLUTCHES	0	0			
8483609000	SHAFT COUPLINGS, INCLUDING UNIVERSAL JOINTS	0	0			
8483904000	TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY	9	5			
8483909000	OTHER PARTS OF THE DRIVING ELEMENTS OF HEADING 84.83	9	5			
8484100000	GASKETS OF COMPOSITE MATERIALS	9	10			
8484200000	MECHANICAL SEALS	9	10			
8484900000	SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	9	10			
8486100000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS	0	0			
8486200000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR ELECTRONIC INTEGRATED CIRCUITS	0	0			
8486300000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	0	0			
8486400000	MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER	0	0			
8486900000	PARTS AND ACCESSORIES OF MACHINES AND APPARATUS OF HEADING 84.86	0	0			
8487100000	SHIPS' OR BOATS' PROPELLERS AND BLADES THEREFOR	0	0			
8487901000	NON-AUTOMATIC LUBRICATORS	0	0			
8487902000	SEAL RINGS (SEALS OR RETAINERS)	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8487909000	OTHER MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8501101000	MOTORS FOR TOYS, OF AN OUTPUT NOT EXCEEDING 37,5 W	9	0			
8501102000	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109100	DC MOTORS OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109200	AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109300	AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501201100	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501201900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202100	UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501311000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501312000	OTHER DC MOTORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501313000	DC GENERATORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501321000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501322100	OTHER MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501322900	OTHER MOTORS, OF AN OUTPUT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501324000	DC GENERATORS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8501331000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501332000	OTHER DC MOTORS, OF AN OUTPUT EXCEEDING 75 W BUT NOT EXCEEDING 375 KW	0	0			
8501333000	DC GENERATORS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501341000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 KW	0	0			
8501342000	OTHER DC MOTORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501343000	DC GENERATORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501401100	OTHER AC MOTORS, SINGLE-PHASE, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 W	0	0			
8501401900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 375 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501511000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8501519000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501521000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 7,5 KW	0	0			
8501522000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW BUT NOT EXCEEDING 18,5 KW	0	0			
8501523000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 18,5 KW BUT NOT EXCEEDING 30 KW	0	0			
8501524000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 30 KW BUT NOT EXCEEDING 75 KW	0	0			
8501530000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 75 KW	0	0			
8501611000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT NOT EXCEEDING 18,5 KVA	0	0			
8501612000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 18,5 KVA BUT NOT EXCEEDING 30 KVA	0	0			
8501619000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 30 KVA BUT NOT EXCEEDING 75 KVA	0	0			
8501620000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8501630000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 375 KVA BUT NOT EXCEEDING 750 KVA	0	0			
8501640000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 750 KVA	0	0			
8502111000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502119000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502121000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8502129000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502131000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502139000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502201000	AC GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502209000	OTHER GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502310000	WIND-POWERED GENERATING SETS	0	0			
8502391000	OTHER AC GENERATING SETS	0	0			
8502399000	OTHER GENERATING SETS	0	0			
8502400000	ELECTRIC ROTARY CONVERTERS	0	0			
8503000000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	0			
8504100000	BALLASTS FOR DISCHARGE LAMPS OR TUBES	0	0			
8504211100	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 1 KVA	0	0			
8504211900	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT MORE THAN 10 KVA	0	0			
8504219000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 650 KVA	0	0			
8504221000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 650 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504229000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504230000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8504311000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 0,1 KVA	0	0			
8504319000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 0,1 KVA BUT NOT EXCEEDING 1 KVA	0	0			
8504321000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT EXCEEDING 10 KVA	0	0			
8504329000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 16 KVA	0	0			
8504330000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 16 KVA BUT NOT EXCEEDING 500 KVA	0	0			
8504341000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY MORE THAN 500 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504342000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504343000	ELECTRICAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504401000	UNINTERRUPTIBLE POWER SUPPLIES (UPS)	0	0			
8504402000	ELECTRONIC STARTERS	0	0			
8504409000	OTHER STATIC CONVERTERS	0	0			
8504501000	OTHER INDUCTORS FOR AN OPERATING VOLTAGE NOT EXCEEDING 260 V AND RATED CURRENT NOT EXCEEDING 30 A	0	0			
8504509000	OTHER INDUCTORS	0	0			
8504900000	PARTS OF ELECTRICAL TRANSFORMERS, STATIC CONVERTERS AND INDUCTORS	0	0			
8505110000	PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS, OF METAL	0	0			
8505191000	MAGNETIC STRIPS, OF RUBBER OR PLASTIC	0	0			
8505199000	OTHER MAGNETIC STRIPS, NOT OF RUBBER OR PLASTIC	0	0			
8505200000	ELECTROMAGNETIC COUPLINGS, CLUTCHES AND BRAKES	0	0			
8505901000	ELECTROMAGNETS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8505902000	CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES	0	0			
8505903000	ELECTROMAGNETIC LIFTING HEADS	0	0			
8505909000	PARTS OF HEADING 85.05	0	0			
8506101100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506101200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, "BUTTON"	9	0			
8506101900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE	9	10			
8506109100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506109200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, "BUTTON"	9	10			
8506109900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE	9	10			
8506301000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC DIOXIDE, CYLINDRICAL	9	0			
8506302000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE, "BUTTON"	9	0			
8506309000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE	9	0			
8506401000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, CYLINDRICAL	9	0			
8506402000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, "BUTTON"	9	0			
8506409000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE	9	0			
8506501000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, CYLINDRICAL	9	0			
8506502000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, "BUTTON"	9	0			
8506509000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM	9	0			
8506601000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, CYLINDRICAL	9	0			
8506602000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, "BUTTON"	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8506609000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC	9	0			
8506801000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, CYLINDRICAL	9	0			
8506802000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, "BUTTON"	9	0			
8506809000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8506900000	PARTS OF PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8507100000	LEAD-ACID ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR STARTING PISTON ENGINES	9	10			
8507200000	OTHER LEAD-ACID ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507300000	NICKEL-CADMIUM ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	0			
8507400000	NICKEL-IRON ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	5			
8507800000	OTHER ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507901000	CONTAINERS AND COVERS, FOR ELECTRIC ACCUMULATORS	9	10			
8507902000	SEPARATORS, FOR ELECTRIC ACCUMULATORS	9	10			
8507903000	PLATES, FOR ELECTRIC ACCUMULATORS	9	10			
8507909000	OTHER PARTS FOR ELECTRIC ACCUMULATORS	9	0			
8508110000	VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OF A POWER NOT EXCEEDING 1 500 W AND HAVING A DUST BAG OR OTHER RECEPTACLE CAPACITY NOT EXCEEDING 20 LITRES	9	10			
8508190000	OTHER VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8508600000	OTHER VACUUM CLEANERS, WITHOUT BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508700000	PARTS OF VACUUM CLEANERS	9	5			
8509401000	FOOD BLENDERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509409000	OTHER FOOD GRINDERS AND MIXERS; FRUIT OR VEGETABLE JUICE EXTRACTORS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509801000	FLOOR WAXERS (POLISHERS), WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509802000	KITCHEN WASTE DISPOSERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509809000	OTHER ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	7			
8509900000	PARTS OF ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08	9	5			
8510100000	SHAVERS, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510201000	MACHINES FOR CUTTING HAIR, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510202000	MACHINES FOR SHEARING, WITH BUILT-IN ELECTRIC MOTOR	0	0			
8510300000	HAIR-REMOVING APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510901000	CUTTER HEADS, COMB BLADES, CUTTER BLADES AND KNIFE BLADES FOR SHAVERS AND HAIR CLIPPERS	9	0			
8510909000	OTHER PARTS OF SHAVERS AND HAIR CLIPPERS	9	0			
8511101000	SPARK PLUGS, OF AIRCRAFT ENGINES	9	0			
8511109000	OTHER SPARK PLUGS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511201000	IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, FOR AIRCRAFT ENGINES	9	0			
8511209000	OTHER IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8511301000	DISTRIBUTORS; IGNITION COILS, FOR AIRCRAFT ENGINES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8511309100	DISTRIBUTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511309200	IGNITION COILS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511401000	STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511409000	OTHER STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511501000	OTHER GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511509000	OTHER GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511801000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511809000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511901000	PARTS OF MACHINERY AND EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511902100	CONTACT POINTS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511902900	DISTRIBUTOR CAPS AND ROTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	5			
8511903000	PARTS OF SPARK PLUGS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511909000	OTHER PARTS OF ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES	9	0			
8512100000	LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON BICYCLES	0	0			
8512201000	HEADLAMPS (OTHER THAN THE SEALED BEAM LAMP UNITS OF SUBHEADING 8539.10)	0	0			
8512209000	OTHER LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512301000	HORNS	0	0			
8512309000	OTHER SOUND SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512400000	WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8512901000	ARMS AND BLADES FOR WINDSCREEN WIPERS FOR MOTOR VEHICLES OR CYCLES	0	0			
8512909000	OTHER PARTS OF ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCEPT ARTICLES OF HEADING 85.39), ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8513101000	PORTABLE ELECTRIC SAFETY LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY	0	0			
8513109000	OTHER PORTABLE ELECTRIC LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY, EXCEPT SAFETY LAMPS (FOR MINERS AND SIMILAR WORKERS)	9	10			
8513900000	PARTS OF PORTABLE ELECTRIC SAFETY LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY	9	0			
8514100000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, RESISTANCE HEATED (INDIRECT HEATING)	0	0			
8514200000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514301000	OTHER ARC FURNACES	0	0			
8514309000	OTHER FURNACES AND OVENS, EXCEPT RESISTANCE-HEATED, INDUCTION OR DIELECTRIC LOSS, AND ARC	0	0			
8514400000	OTHER EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514900000	PARTS OF THE EQUIPMENT OF HEADING 85.04	0	0			
8515110000	ELECTRIC SOLDERING IRONS AND GUNS	0	0			
8515190000	OTHER ELECTRIC MACHINES AND APPARATUS FOR BRAZING OR SOLDERING	0	0			
8515210000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515290000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515310000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8515390000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515801000	MACHINES AND APPARATUS FOR ULTRASONIC SOLDERING	0	0			
8515809000	OTHER MACHINES AND APPARATUS FOR SOLDERING; MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	0	0			
8515900000	PARTS OF MACHINES AND APPARATUS FOR SOLDERING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS	0	0			
8516100000	ELECTRIC WATER HEATERS AND IMMERSION HEATERS	9	10			
8516210000	STORAGE HEATING RADIATORS, ELECTRIC SPACE HEATING APPARATUS, FLOOR HEATING APPARATUS OR SIMILAR APPARATUS	9	10			
8516291000	ELECTRIC STOVES FOR SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516299000	OTHER ELECTRIC SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516310000	ELECTRIC HAIR DRYERS	9	10			
8516320000	OTHER ELECTRO-THERMIC HAIRDRESSING APPARATUS	9	10			
8516330000	ELECTRIC HAND-DRYING APPARATUS	9	5			
8516400000	ELECTRIC SMOOTHING IRONS	9	10			
8516500000	MICROWAVE OVENS	9	0			
8516601000	OVENS, ELECTRIC	9	10			
8516602000	COOKERS, ELECTRIC	9	10			
8516603000	ELECTRIC HEATERS, GRILLERS AND ROASTERS	9	10			
8516710000	ELECTRO-THERMIC APPLIANCES FOR MAKING COFFEE OR TEA	9	10			
8516720000	ELECTRIC TOASTERS	9	5			
8516790000	OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE	9	7			
8516800000	ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45	0	0			
8516900000	PARTS OF THE MACHINES OF HEADING 85.16	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8517110000	LINE TELEPHONE SETS WITH CORDLESS HANDSETS	0	0			
8517120000	TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS	0	0			
8517180000	OTHER TELEPHONES	0	0			
8517610000	BASE STATIONS	0	0			
8517621000	AUTOMATIC TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	0	0			
8517622000	TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS	0	0			
8517629000	OTHER MACHINES FOR THE RECEPTION, CONVERSION AND TRANSMISSION OR REGENERATION OF VOICE, IMAGES OR OTHER DATA, INCLUDING SWITCHING AND ROUTING APPARATUS	0	0			
8517691000	VIDEOPHONES	0	0			
8517692000	RECEPTION APPARATUS FOR RADIO-TELEPHONY OR RADIO-TELEGRAPHY	0	0			
8517699000	OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8517700000	PARTS OF TELEPHONES AND OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8518100000	MICROPHONES AND STANDS THEREFOR	0	0			
8518210000	SINGLE LOUDSPEAKERS, MOUNTED IN THEIR ENCLOSURES	0	0			
8518220000	MULTIPLE LOUDSPEAKERS, MOUNTED IN THE SAME ENCLOSURE	0	0			
8518290000	OTHER LOUDSPEAKERS	0	0			
8518300000	HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE	0	0			
8518400000	AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	0	0			
8518500000	ELECTRIC SOUND AMPLIFIER SETS	0	0			
8518901000	CONES, DIAPHRAGMS, YOKES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8518909000	PARTS OF MICROPHONES AND STANDS THEREFOR, LOUDSPEAKERS, HEADPHONES AND EARPHONES, AUDIO-FREQUENCY ELECTRIC AMPLIFIERS, ELECTRIC SOUND AMPLIFIER SETS	9	5			
8519200000	APPARATUS OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY OTHER MEANS OF PAYMENT OF SOUND RECORDING APPARATUS SOUND REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	5			
8519301000	TURNTABLES (RECORD-DECKS) WITH AUTOMATIC RECORD CHANGING MECHANISM	9	0			
8519309000	OTHER TURNTABLES	9	0			
8519500000	TELEPHONE ANSWERING MACHINES	9	0			
8519811000	CASSETTE-PLAYERS	9	0			
8519812000	REPRODUCING APPARATUS FOR OPTICAL READING SYSTEMS	9	0			
8519819000	OTHER APPARATUS USING A MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIUM	9	10			
8519891000	RECORD-PLAYERS	9	0			
8519899000	OTHER SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	10			
8521100000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, MAGNETIC-TAPE TYPE	9	0			
8521901000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, OF A KIND USED FOR RECORDING COMPACT DISCS	9	0			
8521909000	OTHER SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER	9	0			
8522100000	PICK-UP CARTRIDGES	9	0			
8522902000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	5			
8522903000	UNMOUNTED SAPPHIRES AND DIAMONDS FOR STYLII, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	0			
8522904000	REPRODUCING MECHANISMS FOR OPTICAL READING SYSTEMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8522905000	CASSETTE-TYPE REPRODUCING MECHANISMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522909000	OTHER PARTS AND ACCESSORIES, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8523210000	CARDS INCORPORATING A MAGNETIC STRIPE	0	0			
8523291000	MAGNETIC DISCS	0	0			
8523292100	MAGNETIC TAPES, UNRECORDED, OF A WIDTH NOT EXCEEDING 4 MM	0	0			
8523292200	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM	0	0			
8523292300	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 6,5 MM	0	0			
8523293110	MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293190	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM	9	0			
8523293210	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293290	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM	9	0			
8523293310	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293390	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	9	0			
8523299000	OTHER MAGNETIC MEDIA	0	0			
8523401000	OPTICAL MEDIA, UNRECORDED	0	0			
8523402100	OPTICAL MEDIA, RECORDED, FOR REPRODUCING SOUND	0	0			
8523402200	OPTICAL MEDIA, RECORDED, FOR REPRODUCING IMAGE OR IMAGE AND SOUND	0	0			
8523402900	OTHER OPTICAL MEDIA, RECORDED	0	0			
8523510000	SOLID-STATE NON-VOLATILE STORAGE DEVICES	0	0			
8523520000	"SMART CARDS"	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8523591000	PROXIMITY CARDS AND TAGS	0	0			
8523599000	OTHER SEMICONDUCTOR MEDIA	0	0			
8523801000	DISCS (BLANK OR RECORDED), TAPES, FILMS AND OTHER PREPARED MATRICES AND MASTERS	0	0			
8523802110	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, UNRECORDED	0	0			
8523802120	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, RECORDED	9	0			
8523802910	OTHER DISCS FOR RECORD-PLAYERS, UNRECORDED	0	0			
8523802920	OTHER DISCS FOR RECORD-PLAYERS, RECORDED	9	10			
8523803000	OTHER MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8523809000	OTHER MEDIA, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8525501000	TRANSMISSION APPARATUS FOR RADIO BROADCASTING	0	0			
8525502000	TRANSMISSION APPARATUS FOR TELEVISION	0	0			
8525601000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR RADIO BROADCASTING	0	0			
8525602000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR TELEVISION	0	0			
8525801000	TELEVISION CAMERAS	0	0			
8525802000	DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	0	0			
8526100000	RADAR APPARATUS	0	0			
8526910000	RADIO NAVIGATIONAL AID APPARATUS	0	0			
8526920000	RADIO REMOTE CONTROL APPARATUS	0	0			
8527120000	POCKET-SIZE RADIO CASSETTE-PLAYERS	9	10			
8527130000	OTHER APPARATUS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	10			
8527190000	OTHER RADIO-BROADCAST RECEIVERS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8527210000	RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527290000	OTHER RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES	9	10			
8527910000	RADIO-BROADCAST RECEIVERS, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527920000	RADIO-BROADCAST RECEIVERS, NOT COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	9	10			
8527990000	OTHER RADIO-BROADCAST RECEIVERS	9	0			
8528410000	CATHODE RAY TUBE MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528490000	CATHODE RAY TUBE MONITORS	9	10			
8528510000	OTHER MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528590000	OTHER MONITORS	9	10			
8528610000	PROJECTORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528690000	OTHER PROJECTORS	9	0			
8528710000	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN	9	5			
8528720000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, COLOUR	9	5			
8528730000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, BLACK AND WHITE OR OTHER MONOCHROME	9	10			
8529101000	FERRITE AERIALS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8529102000	SATELLITE DISHES	0	0			
8529109000	OTHER AERIALS AND AERIAL RELECTORS OF ALL KINDS; PARTS SUITABLE FOR USE THEREWITH	0	0			
8529901000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529902000	CARDS WITH PRINTED OR SURFACE-MOUNTED COMPONENTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529909000	OTHER PARTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8530100000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR TRAMWAYS	0	0			
8530801000	TRAFFIC LIGHTS AND THEIR CONTROL BOXES	0	0			
8530809000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS, EXCEPT THOSE OF HEADING 86.08	0	0			
8530900000	PARTS OF ELECTRICAL SIGNALLING (EXCEPT MESSAGE TRANSMISSION), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCEPT THOSE OF HEADING 86.08)	0	0			
8531100000	ELECTRIC BURGLAR OR FIRE ALARMS AND SIMILAR APPARATUS	0	0			
8531200000	INDICATOR PANELS INCORPORATING LIQUID CRYSTAL DEVICES (LCD) OR LIGHT EMITTING DIODES (LED)	0	0			
8531800000	OTHER ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS	0	0			
8531900000	PARTS OF ELECTRIC SOUND OF VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30	0	0			
8532100000	FIXED CAPACITORS DESIGNED FOR USE IN 50/60 HZ CIRCUITS AND HAVING A REACTIVE POWER HANDLING CAPACITY OF NOT LESS THAN 0,5 KVAR (POWER CAPACITORS)	0	0			
8532210000	FIXED CAPACITORS, OF TANTALUM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8532220000	FIXED CAPACITORS, ALUMINIUM ELECTROLYTIC	0	0			
8532230000	FIXED CAPACITORS, CERAMIC DIELECTRIC, SINGLE-LAYER	0	0			
8532240000	FIXED CAPACITORS, CERAMIC DIELECTRIC, MULTILAYER	0	0			
8532250000	FIXED CAPACITORS, DIELECTRIC OF PAPER OR PLASTIC	0	0			
8532290000	OTHER FIXED CAPACITORS	0	0			
8532300000	VARIABLE OR ADJUSTABLE CAPACITORS	0	0			
8532900000	PARTS OF FIXED ELECTRICAL CAPACITORS, VARIABLE OR ADJUSTABLE	0	0			
8533100000	FIXED CARBON RESISTORS, COMPOSITION OR FILM TYPES	0	0			
8533210000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533290000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533311000	WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533312000	WIREWOUND POTENTIOMETERS, OF AN OUTPUT NOT EXCEEDING 20 W	0	0			
8533319000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533391000	OTHER WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, WIREWOUND, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533392000	OTHER WIREWOUND RHEOSTATS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533393000	POTENTIOMETERS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533399000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533401000	OTHER RHEOSTATS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8533402000	OTHER RHEOSTATS	0	0			
8533403000	CARBON POTENTIOMETERS	0	0			
8533404000	OTHER POTENTIOMETERS	0	0			
8533409000	OTHER VARIABLE RESISTORS, EXCEPT HEATING RESISTORS	0	0			
8533900000	PARTS OF ELECTRICAL RESISTORS, EXCEPT HEATING RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS)	0	0			
8534000000	PRINTED CIRCUITS	0	0			
8535100000	FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535210000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 72,5 KV	0	0			
8535290000	OTHER AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535300000	ISOLATING SWITCHES AND MAKE-AND-BREAK SWITCHES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535401000	LIGHTNING ARRESTERS AND VOLTAGE LIMITERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535402000	SURGE SUPPRESSORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535901000	COMMUTATORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8536101000	FUSES FOR VEHICLES OF CHAPTER 87	0	0			
8536102000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536109000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES	0	0			
8536202000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536209000	OTHER AUTOMATIC CIRCUIT BREAKERS	0	0			
8536301100	DISCHARGE DEVICES WITH ELECTRODES IN A GASEOUS ATMOSPHERE, FOR PROTECTING TELEPHONE LINES, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8536301900	SURGE SUPPRESSORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536309000	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536411000	RELAYS, FOR A RATED CURRENT NOT EXCEEDING 30 A	0	0			
8536419000	RELAYS, FOR A VOLTAGE NOT EXCEEDING 60 V	0	0			
8536491100	CONTACTORS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536491900	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536499000	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 260 V	0	0			
8536501100	ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR VEHICLES OF CHAPTER 87	0	0			
8536501900	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, EXCEPT FOR VEHICLES OF CHAPTER 87	0	0			
8536509000	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536610000	LAMP-HOLDERS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536690000	PLUGS AND SOCKETS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536700000	CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES	9	10			
8536901000	APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536902000	TERMINALS, FOR A VOLTAGE NOT EXCEEDING 24 V	0	0			
8536909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8537101000	PROGRAMMABLE LOGIC CONTROLLERS (PLC), FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537109000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537200000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8538100000	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES OF HEADING 85.37, NOT EQUIPPED WITH THEIR APPARATUS	0	0			
8538900000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37	0	0			
8539100000	SEALED BEAM LAMP UNITS	0	0			
8539210000	TUNGSTEN HALOGEN LAMPS AND TUBES	9	0			
8539221000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	9	0			
8539229000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	0	0			
8539291000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, FOR THE STREET LIGHTING OR SIGNALLING APPARATUS OF HEADING 85.12, OTHER THAN INTERIOR LIGHTING	9	0			
8539292000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539299010	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, WITH SPECIAL FEATURES FOR SHADOWLESS "SCIALYTIC" LAMPS	0	0			
8539299090	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539311000	HOT CATHODE FLUORESCENT LAMPS, STRAIGHT TUBES	9	10			
8539312000	HOT CATHODE FLUORESCENT LAMPS, CIRCULAR TUBES	9	10			
8539313000	HOT CATHODE FLUORESCENT LAMP, COMPACT, WHETHER OR NOT INTEGRATED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8539319000	OTHER HOT CATHODE FLUORESCENT LAMPS	9	10			
8539320000	MERCURY OR SODIUM VAPOUR LAMPS; METAL HALIDE LAMPS	9	5			
8539392000	OTHER FILAMENT LAMPS USED AS FLASHLAMPS	9	0			
8539399000	OTHER DISCHARGE LAMPS, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539410000	ARC LAMPS	0	0			
8539490000	ULTRAVIOLET OR INFRA-RED LAMPS	0	0			
8539901000	SCREW-TYPE BASES	9	0			
8539909000	OTHER PARTS OF ELECTRIC FILAMENT LAMPS OR DISCHARGE LAMP AND ARC LAMPS, EXCEPT SCREW-TYPE BASES	9	0			
8540110000	CATHODE-RAY TELEVISION PICTURE TUBES, COLOUR, INCLUDING VIDEO MONITOR	9	0			
8540120000	CATHODE-RAY TELEVISION PICTURE TUBES, BLACK AND WHITE OR OTHER MONOCHROME, INCLUDING VIDEO MONITOR	9	0			
8540200000	TELEVISION CAMERA TUBES; IMAGE CONVERTERS AND INTENSIFIERS; OTHER PHOTO-CATHODE TUBES	9	0			
8540400000	DATA/GRAPHIC DISPLAY TUBES, COLOUR, WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0,4 MM	9	0			
8540500000	DATA/GRAPHIC DISPLAY TUBES, BLACK AND WHITE OR OTHER MONOCHROME	9	0			
8540600000	OTHER CATHODE RAY TUBES	9	0			
8540710000	MAGNETRONS	9	0			
8540720000	KLYSTRONS	9	0			
8540790000	OTHER MICROWAVE TUBES (FOR EXAMPLE: TRAVELLING WAVE TUBES AND CARCINOTRONS), EXCEPT GRID-CONTROLLED TUBES	9	0			
8540810000	RECEIVER OR AMPLIFIER TUBES	9	0			
8540890000	OTHER ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT RECEIVER OR AMPLIFIER TUBES	9	0			
8540910000	PARTS OF CATHODE-RAY TUBES	9	0			
8540990000	OTHER PARTS OF ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT CATHODE RAY TUBES	9	0			
8541100000	DIODES, OTHER THAN PHOTOSENSITIVE OR LIGHT-EMITTING DIODES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8541210000	TRANSISTORS, WITH A DISSIPATION RATE OF LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541290000	TRANSISTORS, WITH A DISSIPATION RATE OF NOT LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541300000	THYRISTORS, DIACS AND TRIACS, OTHER THAN PHOTOSENSITIVE DEVICES	0	0			
8541401000	LIGHT EMITTING DIODES, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541409000	OTHER PHOTOSENSITIVE SEMICONDUCTOR DEVICES AND PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541500000	OTHER SEMICONDUCTOR DEVICES	0	0			
8541600000	MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8541900000	PARTS OF DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8542310000	PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS	0	0			
8542320000	MEMORIES	0	0			
8542330000	AMPLIFIERS	0	0			
8542390000	OTHER ELECTRONIC INTEGRATED CIRCUITS	0	0			
8542900000	PARTS OF ELECTRONIC INTEGRATED CIRCUITS	0	0			
8543100000	PARTICLE ACCELERATORS	0	0			
8543200000	SIGNAL GENERATORS	0	0			
8543300000	MACHINES AND APPARATUS FOR ELECTROPLATING, ELECTROLYSIS OR ELECTROPHORESIS	0	0			
8543701000	ELECTRIC FENCE ENERGIZERS	0	0			
8543702000	METAL DETECTORS	0	0			
8543703000	REMOTE CONTROLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8543709000	OTHER ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8543900000	PARTS OF ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8544110000	WINDING WIRE, OF COPPER	0	0			
8544190000	WINDING WIRE, OTHER THAN OF COPPER	9	10			
8544200000	COAXIAL CABLES AND OTHER COAXIAL ELECTRIC CONDUCTORS	9	0			
8544300000	IGNITION WIRING SETS AND OTHER WIRING SETS OF A KIND USED IN MEANS OF TRANSPORT	9	10			
8544421000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS FOR TELECOMMUNICATIONS	0	0			
8544422000	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544429000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544491010	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544491090	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 80 V BUT NOT EXCEEDING 1 000 V, NOT FITTED WITH CONNECTORS	0	0			
8544499010	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544499090	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	9	10			
8544601000	ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8544609000	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	9	10			
8544700000	OPTICAL FIBRE CABLES	0	0			
8545110000	CARBON ELECTRODES, OF A KIND USED IN FURNACES	0	0			
8545190000	OTHER CARBON ELECTRODES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8545200000	CARBON BRUSHES, FOR ELECTRICAL USE	0	0			
8545902000	BATTERY CARBONS	0	0			
8545909000	OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, FOR ELECTRICAL PURPOSES	9	0			
8546100000	GLASS ELECTRICAL INSULATORS	0	0			
8546200000	CERAMIC ELECTRICAL INSULATORS	0	0			
8546901000	SILICONE ELECTRICAL INSULATORS	0	0			
8546909000	OTHER ELECTRICAL INSULATORS OF ANY MATERIAL, EXCEPT GLASS, CERAMICS AND SILICONE	9	10			
8547101000	CERAMIC BODES FOR SPARK PLUGS	9	5			
8547109000	OTHER CERAMIC INSULATING FITTINGS	9	10			
8547200000	PLASTIC INSULATING FITTINGS	9	0			
8547901000	TUBES AND THEIR CONNECTING PIECES, OF BASE METAL, INTERNALLY INSULATED	9	0			
8547909000	OTHER INSULATING FITTINGS WHOLLY OF INSULATING MATERIAL OR WITH MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, FOR ELECTRICAL MACHINES, APPLIANCES OR INSTALLATIONS	0	0			
8548100000	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS	9	5			
8548900000	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	9	0			
8601100000	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0			
8601200000	RAIL LOCOMOTIVES POWERED BY ELECTRIC ACCUMULATORS	0	0			
8602100000	DIESEL-ELECTRIC LOCOMOTIVES	0	0			
8602900000	OTHER RAIL LOCOMOTIVES, OTHER THAN DIESEL-ELECTRIC LOCOMOTIVES; LOCOMOTIVE TENDERS	0	0			
8603100000	SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY, OTHER THAN THOSE OF HEADING 86.04	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8603900000	OTHER SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, EXCEPT THOSE POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY AND THOSE OF HEADING 86.04	0	0			
8604001000	SELF-PROPELLED RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES	0	0			
8604009000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, OTHER THAN SELF-PROPELLED	0	0			
8605000000	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	0			
8606100000	TANK WAGONS AND SIMILAR EQUIPMENT, FOR RUNNING ON RAILS	0	0			
8606300000	SELF-DISCHARGING RAILWAY VANS AND WAGONS, OTHER THAN THOSE OF SUBHEADING 8606.10.00 OR 8606.20.00	0	0			
8606910000	OTHER COVERED AND CLOSED RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8606920000	OTHER OPEN RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, WITH NON-REMOVABLE SIDES OF A HEIGHT EXCEEDING 60 CM	0	0			
8606990000	OTHER RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8607110000	DRIVING BOGIES AND BISSEL-BOGIES	0	0			
8607120000	OTHER BOGIES AND BISSEL-BOGIES	0	0			
8607190000	AXLES AND WHEELS; PARTS OF BOGIES, BISSELS, AXLES AND WHEELS	0	0			
8607210000	AIR BRAKES OF RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607290000	OTHER BRAKES FOR RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607300000	HOOKS FOR RAILWAY OR TRAMWAY VEHICLES AND OTHER COUPLING DEVICES, BUFFERS, AND PARTS THEROF	0	0			
8607910000	OTHER PARTS OF RAIL LOCOMOTIVES	0	0			
8607990000	OTHER PARTS OF RAILWAY OR TRAMWAY VEHICLES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8608000000	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 AND AIRPORT INSTALLATIONS, PARTS THEREOF	0	0			
8609000000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	0			
8701100000	PEDESTRIAN-CONTROLLED TRACTORS	0	0			
8701200000	ROAD TRACTORS FOR SEMI-TRAILERS	0	0			
8701300000	TRACK-LAYING TRACTORS	0	0			
8701900000	OTHER TRACTORS, EXCLUDING THOSE OF HEADING 87.09	0	0			
8702101000	MOTOR VEHICLES FOR THE TRANSPORT OF NOT MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702109000	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702901000	TROLLEYBUSES, OTHER THAN THOSE WITH A COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909110	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909190	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT THOSE WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909910	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES, AND THOSE WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909990	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES AND VEHICLES WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703100000	VEHICLES SPECIALLY DESIGNED FOR TRAVELLING ON SNOW; GOLF CARTS AND SIMILAR VEHICLES	9	5			
8703210010	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM ³ , ASSEMBLED	9	10			
8703210090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM ³	9	10			
8703221000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703231000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703239090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703241000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249010	AMBULANCES, PRISON VANS AND HEARSEs FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703311000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703321000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703329020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703331000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703900010	AMBULANCES, PRISON VANS AND HEARSEs, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	5			
8703900020	OTHER ASSEMBLED VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8703900090	OTHER VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8704100000	DUMPERS DESIGNED FOR OFF-ROAD USE	0	0			
8704211010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704211090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8704219000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704221000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6,2 TONNES	0	0			
8704222000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES BUT NOT EXCEEDING 9,3 TONNES	0	0			
8704229000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 9,3 TONNES	0	0			
8704230000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 20 TONNES	0	0			
8704311010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704311090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704319000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704321000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 6,2 TONNES	0	0			
8704322000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES BUT NOT EXCEEDING 9,3 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8704329000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT EXCEEDING 9,3 TONNES	0	0			
8704900000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, EXCEPT WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL) OR WITH SPARK-IGNITION	0	0			
8705100000	CRANE LORRIES	0	0			
8705200000	MOBILE DRILLING DERRICKS	0	0			
8705300000	FIRE FIGHTING VEHICLES	0	0			
8705400000	CONCRETE-MIXER LORRIES	0	0			
8705901100	ROAD SWEEPER LORRIES	0	0			
8705901900	WATER SPRAYING TRUCKS AND SIMILAR VEHICLES FOR CLEANING PUBLIC HIGHWAYS	0	0			
8705902000	MOBILE RADIOLOGICAL UNITS	0	0			
8705909000	OTHER MOTOR VEHICLES FOR SPECIAL PURPOSES	0	0			
8706001000	CHASSIS FOR THE MOTOR VEHICLES OF HEADING 87.03 EQUIPPED WITH ENGINES	0	0			
8706002100	CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES EQUIPPED WITH ENGINES	0	0			
8706002900	OTHER CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31 EQUIPPED WITH ENGINES	0	0			
8706009100	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6,2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009200	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009900	OTHER CHASSIS FITTED WITH ENGINES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05 EQUIPPED WITH ENGINES	0	0			
8707100000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.03	0	0			
8707901000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.02	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8707909000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADINGS 87.01, 87.04 AND 87.05	0	0			
8708100000	BUMPERS AND PARTS THEREOF	0	0			
8708210000	SAFETY SEAT BELTS	0	0			
8708291000	ROOFS (SOFT TOPS) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708292000	MUDGUARDS, ENGINE COVERS, SIDES, DOORS AND PARTS THEREOF, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708293000	FRONT GRILLES (LOUVRES, GRATES) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708294000	DASHBOARDS OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708295000	FRAMED WINDOWS; WINDOWS, WHETHER OR NOT FRAMED, EQUIPPED WITH HEATING RESISTORS OR ELECTRICAL CONNECTORS, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708299000	OTHER PARTS AND ACCESSORIES OF BODIES (INCLUDING CABS) OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708301000	MOUNTED BRAKE LININGS OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302100	BRAKE DRUMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302200	PNEUMATIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302300	HYDRAULIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302400	SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302500	BRAKE DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302900	OTHER PARTS OF BRAKES AND SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708401000	MECHANICAL GEARBOXES AND PARTS THEREOF	0	0			
8708409000	OTHER GEARBOXES AND PARTS THEREOF, EXCLUDING MECHANICAL	0	0			
8708501100	DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8708501900	PARTS OF DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502100	NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502900	PARTS OF NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708701000	WHEELS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708702000	WHEEL TRIMS (HUB-CAPS, COVERS) AND OTHER ACCESSORIES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708801000	BALL JOINTS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708802000	SHOCK-ABSORBERS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708809000	OTHER SUSPENSION SYSTEMS AND PARTS THEREOF, EXCEPT BALL JOINTS AND PARTS THEREOF AND SHOCK-ABSORBERS AND PARTS THEREOF	0	0			
8708910000	RADIATORS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708920000	SILENCERS AND EXHAUST PIPES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708931000	CLUTCHES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939100	CLUTCH PLATES (PRESSES) AND DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939900	OTHER PARTS OF CLUTCHES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708940000	STEERING WHEELS, STEERING COLUMNS AND STEERING BOXES; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708950000	SAFETY AIRBAGS WITH INFLATOR SYSTEM; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991100	OTHER CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991900	OTHER PARTS OF CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992100	CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8708992900	PARTS OF CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993100	MECHANICAL STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993200	HYDRAULIC STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993300	STEERING TERMINALS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993900	STEERING SYSTEMS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708994000	CATERPILLAR TRACKS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708995000	FUEL TANKS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999600	CHARGERS AND BLOCKAGE SENSORS FOR SAFETY SEAT BELTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999900	OTHER PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8709110000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, ELECTRIC	0	0			
8709190000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, OTHER THAN ELECTRIC	0	0			
8709900000	PARTS OF THE TRUCKS OF HEADING 87.09	0	0			
8710000000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, WHETHER OR NOT FITTED WITH WEAPONS; PARTS	9	10			
8711100000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY NOT EXCEEDING 50 CM ³	9	10			
8711200000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 50 CM ³ BUT NOT EXCEEDING 250 CM ³	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8711300000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CYLINDER CAPACITY EXCEEDING 250 CM ³ BUT NOT EXCEEDING 500 CM ³	9	10			
8711400000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CYLINDER CAPACITY EXCEEDING 500 CM ³ BUT NOT EXCEEDING 800 CM ³	9	10			
8711500000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CYLINDER CAPACITY EXCEEDING 800 CM ³	9	10			
8711900000	SIDE-CARS	9	10			
8712000000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	9	10			
8713100000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, NOT MECHANICALLY PROPELLED	9	5			
8713900000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, MOTORIZED OR MECHANICALLY PROPELLED	9	5			
8714110000	SADDLES OF MOTORCYCLES (INCLUDING MOPEDS)	0	0			
8714190000	PARTS OF MOTORCYCLES (INCLUDING MOPEDS), EXCEPT SADDLES	0	0			
8714200000	PARTS OF CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS	9	10			
8714910000	FRAMES AND FORKS, AND PARTS THEREOF	0	0			
8714921000	WHEEL RIMS (RINGS)	0	0			
8714929000	SPOKES FOR WHEELS	0	0			
8714930000	HUBS WITHOUT BRAKES AND FREEWHEEL HUBS	0	0			
8714940000	BRAKES, INCLUDING HUBS WITH BRAKES, AND PARTS THEREOF	0	0			
8714950000	SADDLES	0	0			
8714960000	PEDALS AND CRANK-GEAR, AND PARTS THEREOF	0	0			
8714990000	OTHER PARTS AND ACCESSORIES OF THE VEHICLES OF HEADINGS 87.11 TO 87.13	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8715001000	BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8715009000	PARTS OF BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8716100000	TRAILERS AND SEMI-TRAILERS OF THE CARAVAN TYPE, FOR HOUSING OR CAMPING	0	0			
8716200000	SELF-LOADING OR SELF-UNLOADING TRAILERS AND SEMI-TRAILERS FOR AGRICULTURAL PURPOSES	0	0			
8716310000	TANKER TRAILERS AND TANKER SEMI-TRAILERS	0	0			
8716390000	OTHER TRAILERS AND SEMI-TRAILERS FOR THE TRANSPORT OF GOODS	0	0			
8716400000	OTHER TRAILERS AND SEMI-TRAILERS, EXCEPT FOR THE TRANSPORT OF GOODS	0	0			
8716801000	HAND-PROPELLED VEHICLES	0	0			
8716809000	OTHER VEHICLES, NOT MECHANICALLY PROPELLED	0	0			
8716900000	PARTS OF THE VEHICLES OF HEADING 87.16	0	0			
8801000010	GLIDERS AND HANG GLIDERS	9	0			
8801000090	BALLOONS AND DIRIGIBLES; AND OTHER NON-POWERED AIRCRAFT	0	0			
8802110000	HELICOPTERS, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802120000	HELICOPTERS, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG	0	0			
8802201000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802209000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802301000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802309000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802400000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 15 000 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8802600000	SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES	0	0			
8803100000	PROPELLERS AND ROTORS AND PARTS THEREOF	0	0			
8803200000	UNDER-CARRIAGES AND PARTS THEREOF	0	0			
8803300000	OTHER PARTS OF AEROPLANES OR HELICOPTERS	0	0			
8803900000	OTHER PARTS OF THE MACHINES OF HEADINGS 88.01 AND 88.02	0	0			
8804000000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES AND ROTOCHUTES; PARTS AND ACCESSORIES	9	0			
8805100000	AIRCRAFT LAUNCHING GEAR AND PARTS THEREOF; DECK-ARRESTOR OR SIMILAR GEAR AND PARTS THEREOF	0	0			
8805210000	AIR COMBAT SIMULATORS AND PARTS THEREOF	0	0			
8805290000	OTHER GROUND FLYING TRAINERS AND PARTS THEREOF	0	0			
8901101100	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GROSS REGISTERED TONNAGE (GRT) NOT EXCEEDING 50 TONNES	0	0			
8901101900	OTHER CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901102000	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8901201100	TANKERS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901201900	OTHER TANKERS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901202000	TANKERS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8901301100	REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 50 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901301900	OTHER REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 1 000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901302000	REFRIGERATED VESSELS, OF A GRT EXCEEDING 1 000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8901901100	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901901900	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901902000	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8902001100	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8902001900	OTHER FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8902002000	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8903100000	INFLATABLE VESSELS FOR PLEASURE OR SPORT	0	0			
8903910000	SAILBOATS, WITH OR WITHOUT AUXILIARY MOTOR	0	0			
8903920000	MOTORBOATS, OTHER THAN OUTBOARD MOTORBOATS, FOR PLEASURE OR SPORT	0	0			
8903991000	JETSKIS	0	0			
8903999000	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES	0	0			
8904001000	TUGS AND PUSHER CRAFT, NOT EXCEEDING 50 TONNES	0	0			
8904009000	OTHER TUGS AND PUSHER CRAFT	0	0			
8905100000	DREDGERS	0	0			
8905200000	FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	0	0			
8905900000	LIGHT-VESSELS, FIRE-FLOATS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS	0	0			
8906100000	WARSHIPS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8906901000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8906909000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS	0	0			
8907100000	INFLATABLE RAFTS	0	0			
8907901000	LIGHT BUOYS	0	0			
8907909000	OTHER FLOATING STRUCTURES	0	0			
8908000000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	0			
9001100000	OPTICAL FIBRES, OPTICAL FIBRE BUNDLES AND CABLES	0	0			
9001200000	SHEETS AND PLATES OF POLARIZING MATERIAL	9	0			
9001300000	CONTACT LENSES	9	0			
9001400000	SPECTACLE LENSES OF GLASS	9	5			
9001500000	SPECTACLE LENSES OF OTHER MATERIALS	9	5			
9001900000	OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9002110000	OBJECTIVE LENSES FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC OR CINEMATOGRAPHIC ENLARGERS OR REDUCERS	9	0			
9002190000	OTHER OBJECTIVE LENSES, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002200000	FILTERS, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002900000	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, FOR INSTRUMENTS OR APPARATUS, OTHER THAN OBJECTIVE LENS FILTERS AND SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9003110000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PLASTIC	9	10			
9003191000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PRECIOUS METAL OR OF BASE METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9003199000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF OTHER MATERIALS	9	10			
9003900000	PARTS OF FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9004100000	SUNGLASSES	9	5			
9004901000	OTHER PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9004909000	OTHER SPECTACLES, CORRECTIVE, PROTECTIVE OR OTHER, AND SIMILAR ARTICLES, EXCEPT SUNGLASSES AND PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9005100000	BINOCULARS	9	10			
9005800000	MONOCULARS (INCLUDING THOSE FOR ASTRONOMY), OPTICAL TELESCOPES AND MOUNTINGS THEREFOR AND OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY	0	0			
9005900000	PARTS AND ACCESSORIES (INCLUDING MOUNTINGS) OF THE APPARATUS OF HEADING 90.05	0	0			
9006100000	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR PREPARING PRINTING PLATES OR CYLINDERS	0	0			
9006300000	SPECIAL CAMERAS FOR UNDERWATER OR AERIAL PHOTOGRAPHY OR FOR MEDICAL EXAMINATION OF INTERNAL ORGANS OR FOR FORENSIC OR CRIMINOLOGICAL LABORATORIES	0	0			
9006400000	INSTANT PRINT CAMERAS	9	0			
9006510000	OTHER PHOTOGRAPHIC CAMERAS, WITH A THROUGH-THE-LENS VIEWFINDER, FOR ROLL FILM OF A WIDTH NOT EXCEEDING 35 MM	9	0			
9006521010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	0	0			
9006521090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	9	0			
9006529010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	0	0			
9006529090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	9	0			
9006531010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF 35 MM	0	0			
9006531090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9006539010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	0	0			
9006539090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	9	0			
9006591010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS	0	0			
9006591090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS	9	0			
9006599010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, EXCEPT FIXED FOCUS	0	0			
9006599090	OTHER PHOTOGRAPHIC CAMERAS, EXCEPT FIXED FOCUS	9	0			
9006610000	DISCHARGE LAMP (ELECTRONIC) FLASHLIGHT APPARATUS	9	0			
9006690000	OTHER APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9006910000	PARTS AND ACCESSORIES FOR PHOTOGRAPHIC CAMERAS	9	0			
9006990000	PARTS AND ACCESSORIES OF APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9007110000	CINEMATOGRAPHIC CAMERAS FOR FILM OF A WIDTH OF LESS THAN 16 MM OR FOR DOUBLE-8 MM FILM	9	0			
9007190000	OTHER CINEMATOGRAPHIC CAMERAS	0	0			
9007201000	PROJECTORS FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007209000	OTHER CINEMATOGRAPHIC PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS, EXCEPT THOSE FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007910000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC CAMERAS	0	0			
9007920000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC PROJECTORS	0	0			
9008100000	SLIDE PROJECTORS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9008200000	MICROFILM, MICROFICHE OR OTHER MICROFORM READERS, WHETHER OR NOT CAPABLE OF PRODUCING COPIES	0	0			
9008300000	OTHER FIXED IMAGE PROJECTORS	0	0			
9008400000	PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9008900000	PARTS AND ACCESSORIES OF FIXED IMAGE PROJECTORS AND PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9010100000	APPARATUS AND EQUIPMENT FOR AUTOMATICALLY DEVELOPING PHOTOGRAPHIC FILM OR PAPER IN ROLLS OR FOR AUTOMATICALLY EXPOSING DEVELOPED FILM TO ROLLS OF PHOTOGRAPHIC PAPER	0	0			
9010500000	OTHER APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES; NEGATOSCOPES	0	0			
9010600000	PROJECTION SCREENS	0	0			
9010900000	PARTS AND ACCESSORIES OF THE APPARATUS AND EQUIPMENT OF HEADING 90.10	0	0			
9011100000	STEREOSCOPIC MICROSCOPES	0	0			
9011200000	OTHER MICROSCOPES FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9011800000	OTHER MICROSCOPES	0	0			
9011900000	PARTS AND ACCESSORIES OF OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9012100000	MICROSCOPES, OTHER THAN OPTICAL MICROSCOPES, AND DIFFRACTION APPARATUS	0	0			
9012900000	PARTS AND ACCESSORIES OF MICROSCOPES AND DIFFRACTION APPARATUS, OTHER THAN OPTICAL MICROSCOPES	0	0			
9013100000	TELESCOPIC SIGHTS FOR FITTING TO ARMS; PERISCOPES; TELESCOPES FOR MACHINES, APPLIANCES OR INSTRUMENTS OF THIS CHAPTER OR SECTION XVI	0	0			
9013200000	LASERS, OTHER THAN LASER DIODES	0	0			
9013801000	MAGNIFIERS	0	0			
9013809000	LIQUID CRYSTAL DEVICES NOT ELSEWHERE SPECIFIED OR INCLUDED AND OTHER OPTICAL APPLIANCES AND INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9013900000	PARTS AND ACCESSORIES OF THE ITEMS OF HEADING 90.13	0	0			
9014100000	DIRECTION FINDING COMPASSES, INCLUDING NAVIGATIONAL COMPASSES	0	0			
9014200000	INSTRUMENTS AND APPLIANCES FOR AERONAUTICAL OR SPACE NAVIGATION, OTHER THAN COMPASSES	0	0			
9014800000	OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	0	0			
9014900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.14	0	0			
9015100000	RANGEFINDERS	0	0			
9015201000	THEODOLITES	0	0			
9015202000	TACHEOMETERS	0	0			
9015300000	LEVELS	0	0			
9015401000	ELECTRIC OR ELECTRONIC PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES	0	0			
9015409000	PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015801000	OTHER ELECTRIC OR ELECTRONIC SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES	0	0			
9015809000	OTHER SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.15	0	0			
9016001100	ELECTRIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001200	ELECTRONIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001900	BALANCES, OF A SENSITIVITY OF 5 CG OR BETTER, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9016009000	PARTS AND ACCESSORIES FOR BALANCES OF THIS SENSITIVITY	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9017100000	DRAFTING TABLES AND MACHINES, WHETHER OR NOT AUTOMATIC	0	0			
9017201000	PANTOGRAPHS	0	0			
9017202000	DRAWING SETS (MATHS SETS) AND COMPONENTS THEREOF PRESENTED SEPARATELY	0	0			
9017203000	SLIDE RULES, CIRCULAR AND CYLINDRICAL CALCULATORS	0	0			
9017209000	OTHER DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9017300000	MICROMETERS, CALLIPERS AND GAUGES	0	0			
9017801000	OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017809000	OTHER MANUAL INSTRUMENTS FOR MEASURING LENGTH, EXCEPT MICROMETERS, CALLIPERS AND GAUGES, AND OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017900000	PARTS AND ACCESSORIES OF DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9018110000	ELECTRO-CARDIOGRAPHS	0	0			
9018120000	ULTRASONIC SCANNING APPARATUS	0	0			
9018130000	MAGNETIC RESONANCE IMAGING APPARATUS	0	0			
9018140000	SCINTIGRAPHIC APPARATUS	0	0			
9018190000	OTHER ELECTRO-DIAGNOSTIC APPARATUS (INCLUDING APPARATUS FOR FUNCTIONAL EXPLORATORY EXAMINATION OR FOR CHECKING PHYSIOLOGICAL PARAMETERS)	0	0			
9018200000	ULTRAVIOLET OR INFRA-RED RAY APPARATUS	0	0			
9018312000	PLASTIC SYRINGES, WITH OR WITHOUT NEEDLES	9	10			
9018319000	OTHER SYRINGES, WITH OR WITHOUT NEEDLES	0	0			
9018320000	TUBULAR METAL NEEDLES AND NEEDLES FOR SUTURES	9	0			
9018390010	TUBING SETS WITH NEEDLES FOR HAEMODIALYSIS, TRANSFUSIONS OR SIMILAR OPERATIONS	0	0			
9018390090	OTHER NEEDLES, CATHETERS, CANNULAE AND SIMILAR MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9018410000	DENTAL DRILL ENGINES, WHETHER OR NOT COMBINED ON A SINGLE BASE WITH OTHER DENTAL EQUIPMENT	0	0			
9018491000	DENTAL BURRS, DISCS, DRILLS AND BRUSHES	0	0			
9018499000	OTHER DENTAL INSTRUMENTS AND APPLIANCES	0	0			
9018500000	OTHER OPHTHALMIC INSTRUMENTS AND APPLIANCES	0	0			
9018901000	OTHER ELECTRO-MEDICAL INSTRUMENTS AND APPLIANCES	0	0			
9018909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS AND APPLIANCES	0	0			
9019100000	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS	0	0			
9019200000	OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION AND OTHER THERAPEUTIC RESPIRATION APPARATUS	0	0			
9020000000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	0			
9021101000	ORTHOPAEDIC APPLIANCES	9	0			
9021102000	APPLIANCES FOR FRACTURES	9	0			
9021210000	ARTIFICIAL TEETH	9	10			
9021290000	DENTAL FITTINGS, EXCLUDING ARTIFICIAL TEETH	9	0			
9021310000	ARTIFICIAL JOINTS	9	0			
9021391000	HEART VALVES	9	0			
9021399000	OTHER ARTIFICIAL PARTS OF THE BODY	9	0			
9021400000	HEARING AIDS WORN OR CARRIED TO COMPENSATE FOR A DEFECT OR DISABILITY, EXCLUDING PARTS AND ACCESSORIES	9	0			
9021500000	PACEMAKERS FOR STIMULATING HEART MUSCLES, WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY	9	10			
9021900000	OTHER ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES	9	10			
9022120000	COMPUTED TOMOGRAPHY APPARATUS	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9022130000	OTHER X-RAY APPARATUS, FOR DENTAL USES	0	0			
9022140000	OTHER X-RAY APPARATUS, FOR MEDICAL, SURGICAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022190000	X-RAY APPARATUS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022210000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022290000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022300000	X-RAY TUBES	0	0			
9022900000	OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND SIMILAR ITEMS, INCLUDING PARTS AND ACCESSORIES	0	0			
9023001000	MODELS OF HUMAN OR ANIMAL ANATOMIES, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023002000	PREPARED SLIDES FOR MICROSCOPIC STUDY, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023009000	OTHER INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES, UNSUITABLE FOR OTHER USES	0	0			
9024100000	MACHINES AND APPLIANCES FOR TESTING METALS	0	0			
9024800000	OTHER MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS, EXCEPT METAL	0	0			
9024900000	PARTS AND ACCESSORIES OF MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS	0	0			
9025111000	THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, FOR CLINICAL USE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9025119000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, EXCEPT THOSE FOR CLINICAL USE	0	0			
9025191100	ELECTRIC OR ELECTRONIC PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025191200	ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, FOR VEHICLES OF CHAPTER 87	0	0			
9025191900	OTHER ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, EXCEPT THOSE FOR VEHICLES OF CHAPTER 87	0	0			
9025199000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025803000	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS	0	0			
9025804100	HYGROMETERS AND PSYCHROMETERS, ELECTRIC OR ELECTRONIC	0	0			
9025804900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS, EXCLUDING THERMOMETERS, PYROMETERS AND BAROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, HYGROMETERS AND PSYCHROMETERS	0	0			
9025809000	OTHER APPARATUS OF HEADING 90.25, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9025900000	PARTS AND ACCESSORIES OF HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS	0	0			
9026101100	FUEL GAUGES FOR VEHICLES OF CHAPTER 87, ELECTRIC OR ELECTRONIC	0	0			
9026101200	LEVEL GAUGES, ELECTRIC OR ELECTRONIC	0	0			
9026101900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCLUDING FUEL GAUGES FOR VEHICLES OF CHAPTER 87 AND LEVEL GAUGES	0	0			
9026109000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026200000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING PRESSURE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9026801100	THERMOCOUPLE HEAT METERS, ELECTRIC OR ELECTRONIC	0	0			
9026801900	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC THERMOCOUPLE HEAT METERS	0	0			
9026809000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.26	0	0			
9027101000	GAS OR SMOKE ANALYSIS APPARATUS, ELECTRIC OR ELECTRONIC	0	0			
9027109000	GAS OR SMOKE ANALYSIS APPARATUS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9027200000	CHROMATOGRAPHS AND ELECTROPHORESIS INSTRUMENTS	0	0			
9027300000	SPECTROMETERS, SPECTROPHOTOMETERS AND SPECTROGRAPHS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027500000	OTHER INSTRUMENTS AND APPARATUS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027802000	POLARIMETERS, PH METERS, TURBIDIMETERS, SALINOMETERS AND EXPANSION METERS	0	0			
9027803000	SMOKE DETECTORS	0	0			
9027809000	OTHER INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS, FOR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR SIMILAR PROPERTIES OR FOR MEASURING QUANTITIES OF HEAT, SOUND OR LIGHT, EXCEPT ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS	0	0			
9027901000	PARTS AND ACCESSORIES OF THE ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS OF HEADING 90.27	0	0			
9027909000	PARTS AND ACCESSORIES OF THE OTHER INSTRUMENTS AND APPARATUS OF HEADING 90.27, EXCEPT ELECTRIC OR ELECTRONIC; MICROTOMES	0	0			
9028100000	GAS METERS	0	0			
9028201000	WATER METERS	0	0			
9028209000	LIQUID METERS OTHER THAN WATER METERS	0	0			
9028301000	SINGLE-PHASE ELECTRICITY METERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9028309000	ELECTRICITY METERS OTHER THAN SINGLE-PHASE	0	0			
9028901000	PARTS AND ACCESSORIES OF ELECTRICITY METERS	0	0			
9028909000	OTHER PARTS AND ACCESSORIES OF GAS AND LIQUID METERS, INCLUDING CALIBRATING METERS THEREFOR	9	5			
9029101000	TAXIMETERS	0	0			
9029102000	ELECTRONIC PRODUCTION COUNTERS	0	0			
9029109000	REVOLUTION COUNTERS, ODOMETERS, PEDOMETERS AND SIMILAR COUNTERS	0	0			
9029201000	SPEED INDICATORS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9029202000	TACHOMETERS	0	0			
9029209000	SPEED INDICATORS, ELECTRIC OR ELECTRONIC; STROBOSCOPES	0	0			
9029901000	PARTS AND ACCESSORIES OF SPEED INDICATORS	9	0			
9029909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.29	9	0			
9030100000	INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING IONIZING RADIATIONS	0	0			
9030200000	OSCILLOSCOPES AND OSCILLOGRAPHS	0	0			
9030310000	MULTIMETERS, WITHOUT A RECORDING DEVICE	0	0			
9030320000	MULTIMETERS, WITH A RECORDING DEVICE	0	0			
9030330000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITHOUT A RECORDING DEVICE	0	0			
9030390000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITH A RECORDING DEVICE	0	0			
9030400000	OTHER INSTRUMENTS AND APPARATUS, SPECIALLY DESIGNED FOR TELECOMMUNICATIONS (FOR EXAMPLE, CROSS-TALK METERS, GAIN MEASURING INSTRUMENTS, DISTORTION FACTOR METERS, PSOPHOMETERS)	0	0			
9030820000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING SEMICONDUCTOR WAFERS OR DEVICES	0	0			
9030840000	OTHER INSTRUMENTS AND APPARATUS, WITH A RECORDING DEVICE	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
9030890000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCEPT WITH A RECORDING DEVICE	0	0			
9030901000	PARTS AND ACCESSORIES OF INSTRUMENTS OR APPARATUS FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9030909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.30, EXCEPT FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9031101000	MACHINES FOR BALANCING MECHANICAL PARTS, ELECTRONIC	0	0			
9031109000	MACHINES FOR BALANCING MECHANICAL PARTS, OTHER THAN ELECTRONIC	0	0			
9031200000	TEST BENCHES	0	0			
9031410000	OPTICAL INSTRUMENTS AND APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS OR DEVICES OR FOR INSPECTING PHOTOMASKS OR RETICLES USED IN MANUFACTURING SEMICONDUCTOR DEVICES	0	0			
9031491000	OPTICAL COMPARATORS, COMPARATOR BENCHES, MEASURING BENCHES, INTERFEROMETERS, OPTICAL SURFACE TESTERS, APPARATUS EQUIPPED WITH DIFFERENTIAL FEELER, ALIGNMENT TELESCOPES, OPTICAL RULES, MICROMETRIC READING APPARATUS, OPTICAL GONIOMETERS OR	0	0			
9031492000	PROFILE PROJECTORS	0	0			
9031499000	OTHER OPTICAL INSTRUMENTS AND APPLIANCES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031802000	APPARATUS FOR REGULATING VEHICLE ENGINES FALLING UNDER CHAPTER 87 (SYNCHROSCOPES)	0	0			
9031803000	PLANIMETERS	0	0			
9031809000	OTHER MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031900000	PARTS AND ACCESSORIES OF MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9032100000	THERMOSTATS	0	0			
9032200000	MANOSTATS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9032810000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS, HYDRAULIC OR PNEUMATIC	0	0			
9032891100	VOLTAGE REGULATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
9032891900	OTHER VOLTAGE REGULATORS, FOR A VOLTAGE EXCEEDING 260 V AND A CURRENT EXCEEDING 30 A	0	0			
9032899000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9032901000	PARTS AND ACCESSORIES OF THERMOSTATS	0	0			
9032902000	PARTS AND ACCESSORIES OF VOLTAGE REGULATORS	0	0			
9032909000	PARTS AND ACCESSORIES OF OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9033000000	PARTS AND ACCESSORIES FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
9101110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101190000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT THOSE WITH MECHANIC DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101990000	POCKET-WATCHES AND SIMILAR WATCHES, OTHER THAN ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9102110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102120000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH OPTO-ELECTRONIC DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102190000	OTHER ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC AND EXCEPT THOSE OF HEADING 91.01	9	0			
9102910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102990000	POCKET-WATCHES AND SIMILAR WATCHES, EXCEPT ELECTRICALLY OPERATED AND EXCEPT THOSE OF HEADING 91.01	9	0			
9103100000	ELECTRICALLY OPERATED ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS	9	10			
9103900000	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS, OTHER THAN ELECTRICALLY OPERATED	9	0			
9104001000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES OF CHAPTER 87	9	0			
9104009000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR AIRCRAFT, SHIPS AND OTHER VEHICLES, OTHER THAN FOR MOTOR VEHICLES	9	0			
9105110000	ELECTRICALLY OPERATED ALARM CLOCKS	9	10			
9105190000	OTHER ALARM CLOCKS, OTHER THAN ELECTRICALLY OPERATED	9	10			
9105210000	WALL CLOCKS, ELECTRICALLY OPERATED	9	10			
9105290000	OTHER WALL CLOCKS, EXCEPT ELECTRICALLY OPERATED	9	10			
9105911000	CLOCKS FOR ELECTRIC CLOCK SYSTEMS (MASTER AND SECONDARY), ELECTRICALLY OPERATED	0	0			
9105919000	OTHER ELECTRICALLY OPERATED CLOCKS	0	0			
9105990000	OTHER CLOCKS, OTHER THAN ELECTRICALLY OPERATED	0	0			
9106100000	TIME-REGISTERS; TIME-RECORDERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9106901000	PARKING METERS	0	0			
9106909000	OTHER TIME-RECORDING APPARATUS, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR,	0	0			
9107000000	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	0			
9108110000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH MECHANICAL DISPLAY ONLY OR WITH A DEVICE TO WHICH A MECHANICAL DISPLAY CAN BE INCORPORATED, ELECTRICALLY OPERATED	9	0			
9108120000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH OPTO-ELECTRONIC DISPLAY ONLY, ELECTRICALLY OPERATED	9	0			
9108190000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9108200000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, AUTOMATIC	9	5			
9108900000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	9	0			
9109110000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, OF ALARM CLOCKS, ELECTRICALLY OPERATED	9	0			
9109190000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9109900000	OTHER CLOCK MOVEMENTS, COMPLETE OR FINISHED, NOT BATTERY, ACCUMULATOR OR MAINS POWERED, AND WATCH MOVEMENTS	9	0			
9110110000	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS)	9	0			
9110120000	INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED	9	0			
9110190000	ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9110900000	OTHER WATCH OR CLOCK MOVEMENTS, EXCEPT SMALL, COMPLETE, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS) MOVEMENTS, INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED, ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9111100000	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9111200000	WATCH CASES OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9111800000	OTHER WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02, NOT OF METAL	9	0			
9111900000	PARTS OF WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9112200000	CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9112900000	PARTS OF CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9113100000	WATCH STRAPS AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9113200000	WATCH STRAPS AND PARTS THEREOF, OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED	9	10			
9113901000	WATCH STRAPS AND PARTS THEREOF, OF PLASTIC	9	10			
9113902000	WATCH STRAPS AND PARTS THEREOF, OF LEATHER	9	10			
9113909000	WATCH STRAPS AND PARTS THEREOF, OF OTHER MATERIALS	9	10			
9114100000	CLOCK OR WATCH SPRINGS, INCLUDING HAIR-SPRINGS	9	0			
9114200000	JEWELS FOR CLOCKS OR WATCHES	9	0			
9114300000	FACES OR DIALS FOR CLOCKS OR WATCHES	9	0			
9114400000	PLATES AND BRIDGES FOR CLOCKS OR WATCHES	9	0			
9114900000	OTHER CLOCK OR WATCH PARTS, EXCLUDING SPRINGS, JEWELS, FACES OR DIALS, PLATES AND BRIDGES	9	0			
9201100000	UPRIGHT PIANOS	9	0			
9201200000	GRAND PIANOS	9	0			
9201900000	OTHER KEYBOARD STRINGED INSTRUMENTS	9	0			
9202100000	OTHER STRINGED INSTRUMENTS, PLAYED WITH A BOW	9	0			
9202900000	OTHER STRINGED INSTRUMENTS, NOT PLAYED WITH A BOW (E.G. GUITARS)	9	5			
9205100000	BRASS-WIND INSTRUMENTS	9	0			
9205901000	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	9	0			
9205902000	ACCORDIONS AND SIMILAR INSTRUMENTS;	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9205903000	MOUTH ORGANS	9	5			
9205909000	OTHER WIND INSTRUMENTS	9	0			
9206000000	PERCUSSION MUSICAL INSTRUMENTS (E.G. DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	9	5			
9207100000	KEYBOARD MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (E.G. ORGANS), EXCEPT ACCORDIONS	9	0			
9207900000	OTHER MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY	9	0			
9208100000	MUSICAL BOXES	9	0			
9208900000	FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS	9	0			
9209300000	MUSICAL INSTRUMENT STRINGS	9	0			
9209910000	PARTS AND ACCESSORIES FOR PIANOS	9	0			
9209920000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.02	9	0			
9209940000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.07	9	0			
9209990000	METRONOMES, TUNING FORKS AND PITCH PIPES	9	0			
9301110000	SELF-PROPELLED ARTILLERY WEAPONS	9	5			
9301190000	OTHER ARTILLERY WEAPONS	9	5			
9301200000	ROCKET LAUNCHERS; FLAME-THROWERS; GRENADE LAUNCHERS; TORPEDO TUBES AND SIMILAR PROJECTORS	9	5			
9301901000	LONG FIREARMS WITH SMOOTH-BORE BARRELS, COMPLETELY AUTOMATIC	9	5			
9301902100	LONG FIREARMS WITH RIFLED BARRELS, WITH LOCKS	9	5			
9301902200	LONG FIREARMS WITH RIFLED BARRELS, SEMI-AUTOMATIC	9	5			
9301902300	LONG FIREARMS WITH RIFLED BARRELS, FULLY AUTOMATIC	9	5			
9301902900	OTHER LONG FIREARMS WITH RIFLED BARRELS	9	5			
9301903000	MACHINE GUNS	9	5			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9301904100	FULLY AUTOMATIC PISTOLS	9	5			
9301904900	OTHER SUB-MACHINE GUNS	9	5			
9301909000	OTHER MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS	9	5			
9302001000	REVOLVERS	9	10			
9302002100	SINGLE BARREL PISTOLS, SEMI-AUTOMATIC	9	10			
9302002900	OTHER SINGLE BARREL PISTOLS	9	10			
9302003000	MULTIPLE BARREL PISTOLS	9	10			
9303100000	MUZZLE-LOADING FIREARMS	9	10			
9303201100	SINGLE BARREL LONG FIREARMS, SMOOTH BORE, REPEATING	9	10			
9303201200	SINGLE BARREL LONG FIREARMS, SMOOTH-BORE, SEMI-AUTOMATIC	9	10			
9303201900	OTHER SINGLE-BARREL LONG FIREARMS, SMOOTH-BORE	9	10			
9303202000	MULTIPLE BARREL LONG FIREARMS, SMOOTH BORE, INCLUDING COMBINED FIREARMS	9	10			
9303209000	OTHER SHOTGUNS AND HUNTING OR SPORTING RIFLES, SMOOTH-BORE, WITH AT LEAST ONE BARREL	9	10			
9303301000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SINGLE-SHOT	9	10			
9303302000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SEMI-AUTOMATIC	9	10			
9303309000	OTHER LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING	9	10			
9303900000	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPOSIVE CHARGE	9	0			
9304001000	OTHER AIR GUNS	9	0			
9304009000	OTHER ARMS, EXCEPT AIR GUNS	9	0			
9305101000	FIRING MECHANISMS	9	10			
9305102000	FRAMES AND BASES	9	10			
9305103000	BARRELS	9	10			
9305104000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305105000	CHARGERS AND PARTS THEREOF	9	10			
9305106000	SILENCERS AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9305107000	BUTTS, GRIPS AND PLATES	9	10			
9305108000	SLIDES (FOR PISTOLS) AND DRUMS (FOR REVOLVERS)	9	10			
9305109000	PARTS AND ACCESSORIES OF REVOLVERS OR PISTOLS	9	10			
9305210000	SMOOTH-BORE BARRELS OF THE SHOTGUNS OR HUNTING GUNS OF HEADING 93.03	9	10			
9305291000	FIRING MECHANISMS	9	10			
9305292000	FRAMES AND BASES	9	10			
9305293000	RIFLED BARRELS	9	10			
9305294000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305295000	CHARGERS AND PARTS THEREOF	9	10			
9305296000	SILENCERS AND PARTS THEREOF	9	10			
9305297000	FIRING CHAMBER COVERS AND PARTS THEREOF	9	10			
9305298000	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	10			
9305299000	OTHER PARTS AND ACCESSORIES OF THE LONG FIREARMS OF HEADING 93.03	9	10			
9305911100	FIRING MECHANISMS	9	0			
9305911200	FRAMES AND BASES	9	5			
9305911300	BARRELS	9	5			
9305911400	PISTONS, PINS AND RECOIL ABSORBERS	9	5			
9305911500	CHARGERS AND PARTS THEREOF	9	5			
9305911600	SILENCERS AND PARTS THEREOF	9	5			
9305911700	FIRING CHAMBER COVERS AND PARTS THEREOF	9	5			
9305911800	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	5			
9305911900	OTHER PARTS AND ACCESSORIES OF MACHINE GUNS, LIGHT MACHINE GUNS AND SUB-MACHINE GUNS OR SMOOTH-BORE OR RIFLED-BARREL LONG FIREARMS	9	5			
9305919000	OTHER PARTS AND ACCESSORIES OF THE MILITARY WEAPONS OF HEADING 93.01	9	5			
9305990000	OTHER PARTS AND ACCESSORIES OF THE ARTICLES OF HEADINGS 93.01 TO 93.04	9	0			
9306210000	CARTRIDGES FOR SHOTGUNS OR RIFLES WITH SMOOTH-BORE BARRELS	9	10			
9306291000	AIR GUN PELLETS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9306299000	PARTS OF CARTRIDGES FOR LONG FIREARMS WITH SMOOTH-BORE BARRELS	9	10			
9306302000	CARTRIDGES FOR RIVETING OR SIMILAR TOOLS OR FOR CAPTIVE-BOLT HUMANE KILLERS	9	10			
9306303000	OTHER CARTRIDGES FOR MILITARY PURPOSES	9	10			
9306309000	OTHER CARTRIDGES AND PARTS THEREOF	9	10			
9306901100	AMMUNITION AND PROJECTILES FOR MILITARY WEAPONS	9	10			
9306901200	HARPOONS FOR HARPOON LAUNCHERS	9	0			
9306901900	OTHER AMMUNITION AND PROJECTILES, EXCEPT MILITARY WEAPONS AND HARPOONS FOR HARPOON LAUNCHERS	9	10			
9306909000	PARTS OF THE OTHER ARTICLES OF HEADING 93.06	9	10			
9307000000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	9	0			
9401100000	SEATS OF A KIND USED FOR AIRCRAFT	0	0			
9401200000	SEATS OF A KIND USED FOR MOTOR VEHICLES	0	0			
9401300000	SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	9	10			
9401400000	SEATS OTHER THAN GARDEN SEATS OR CAMPING EQUIPMENT, CONVERTIBLE INTO BEDS	9	10			
9401510000	SEATS OF BAMBOO OR RATTAN	9	10			
9401590000	OTHER SEATS EXCEPT OF BAMBOO OR RATTAN	9	10			
9401610000	OTHER SEATS, UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401690000	OTHER SEATS, NOT UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401710000	OTHER SEATS, UPHOLSTERED, WITH METAL FRAMES	9	10			
9401790000	OTHER SEATS, NOT UPHOLSTERED, WITH METAL FRAMES	9	10			
9401800000	OTHER SEATS, WHETHER OR NOT CONVERTIBLE INTO BEDS	9	10			
9401901000	DEVICES FOR RECLINING SEATS	9	10			
9401909000	OTHER PARTS OF SEATS, INCLUDING THOSE CONVERTIBLE INTO BEDS	9	10			
9402101000	DENTISTS' CHAIRS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9402109000	BARBERS' OR SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS, AND PARTS THEREOF	0	0			
9402901000	OPERATING TABLES AND PARTS THEREOF	0	0			
9402909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE, AND PARTS THEREOF	0	0			
9403100000	METAL FURNITURE OF A KIND USED IN OFFICES	9	10			
9403200000	OTHER METAL FURNITURE	9	10			
9403300000	WOODEN FURNITURE OF A KIND USED IN OFFICES	9	10			
9403400000	WOODEN FURNITURE OF A KIND USED IN THE KITCHEN	9	10			
9403500000	WOODEN FURNITURE OF A KIND USED IN THE BEDROOM	9	10			
9403600000	OTHER WOODEN FURNITURE	9	10			
9403700000	PLASTIC FURNITURE	9	10			
9403810000	FURNITURE OF BAMBOO OR RATTAN	9	10			
9403890000	FURNITURE OF OTHER MATERIALS, INCLUDING OSIER, BAMBOO OR SIMILAR MATERIALS	9	10			
9403900000	PARTS OF FURNITURE	9	10			
9404100000	MATTRESS SUPPORTS	9	10			
9404210000	MATTRESSES, OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED	9	10			
9404290000	MATTRESSES OF OTHER MATERIALS, EXCLUDING CELLULAR RUBBER OR PLASTIC	9	10			
9404300000	SLEEPING BAGS	9	10			
9404900000	OTHER ARTICLES OF BEDDING AND SIMILAR FURNISHING (E.G. EIDERDOWNS)	9	10			
9405101000	LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, SPECIAL LAMPS FOR LIGHTING OPERATING ROOMS OR DENTAL SURGERIES (SHADOWLESS OR SCIALYTIC LAMPS)	0	0			
9405109000	OTHER LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, EXCLUDING THOSE OF A KIND USED FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	9	7			
9405200000	ELECTRIC TABLE, DESK, BEDSIDE OR FLOOR-STANDING LAMPS	9	7			
9405300000	LIGHTING SETS OF A KIND USED FOR CHRISTMAS TREES	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9405401000	ELECTRIC LIGHTING FITTINGS FOR PUBLIC LIGHTING	0	0			
9405402000	SEARCHLIGHTS	0	0			
9405409000	OTHER ELECTRIC LIGHTING FITTINGS	0	0			
9405501000	LIGHTING FITTINGS FOR PRESSURIZED LIQUID FUEL	9	10			
9405509000	OTHER NON-ELECTRICAL LIGHTING FITTINGS	9	10			
9405600000	ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES	0	0			
9405910000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF GLASS	9	10			
9405920000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF PLASTIC	9	10			
9405990000	OTHER PARTS OF LIGHTING FITTINGS, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES, HAVING A PERMANENTLY FIXED LIGHT SOURCE, EXCEPT OF GLASS OR PLASTIC	9	10			
9406000000	PREFABRICATED BUILDINGS	0	0			
9503001000	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES	9	10			
9503002100	DOLLS' CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR	9	10			
9503002900	DOLLS, WHETHER OR NOT DRESSED	9	10			
9503003000	REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT	9	5			
9503004000	PUZZLES OF ALL KINDS	9	10			
9503009100	ELECTRIC TRAINS, INCLUDING TRACKS, SIGNALS AND OTHER ACCESSORIES	9	10			
9503009200	OTHER CONSTRUCTIONAL TOYS	9	10			
9503009300	TOYS REPRESENTING ANIMALS OR NON-HUMAN CREATURES	9	10			
9503009400	TOY MUSICAL INSTRUMENTS AND APPARATUS	9	10			
9503009500	TOYS PUT UP IN SETS OR ASSORTMENTS	9	10			
9503009600	OTHER TOYS, WITH A MOTOR	9	10			
9503009900	OTHER TOYS	9	10			
9504100000	VIDEO GAMES OF A KIND USED WITH A TELEVISION RECEIVER	9	0			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9504200000	BILLIARDS AND THEIR ACCESSORIES	9	10			
9504301000	GAMES OF SKILL OR CHANCE, OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	5			
9504309000	OTHER GAMES OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES, EXCLUDING AUTOMATIC BOWLING ALLEY EQUIPMENT	9	5			
9504400000	PLAYING CARDS	9	10			
9504901000	CHESS AND DRAUGHTS	9	10			
9504902000	BOWLING ALLEY EQUIPMENT, WHETHER OR NOT AUTOMATIC	9	10			
9504909100	GAMES OF SKILL OR CHANCE, OTHER THAN OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	10			
9504909900	OTHER ARTICLES FOR PARLOUR GAMES	9	10			
9505100000	ARTICLES FOR CHRISTMAS FESTIVITIES	9	10			
9505900000	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS	9	10			
9506110000	SNOW-SKIS	9	10			
9506120000	SNOW-SKI FASTENINGS	9	10			
9506190000	OTHER SNOW-SKI EQUIPMENT	9	10			
9506210000	SAILBOARDS	9	10			
9506290000	WATER-SKIS, SURF-BOARDS AND OTHER WATER-SPORT EQUIPMENT	9	10			
9506310000	GOLF CLUBS, COMPLETE	9	10			
9506320000	GOLF BALLS	9	10			
9506390000	OTHER GOLF EQUIPMENT	9	10			
9506400000	ARTICLES AND EQUIPMENT FOR TABLE-TENNIS	9	10			
9506510000	LAWN-TENNIS RACKETS, WHETHER OR NOT STRUNG	9	10			
9506590000	BADMINTON OR SIMILAR RACKETS, WHETHER OR NOT STRUNG	9	10			
9506610000	LAWN-TENNIS BALLS, OTHER THAN TABLE-TENNIS BALLS	9	10			
9506620000	INFLATABLE BALLS	9	10			
9506690000	OTHER BALLS, EXCLUDING GOLF BALLS, TENNIS BALLS AND INFLATABLE BALLS	9	10			

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Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9506700000	ICE SKATES AND ROLLER SKATES, INCLUDING SKATING BOOTS WITH SKATES ATTACHED	9	10			
9506910000	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS OR ATHLETICS	9	10			
9506991000	ARTICLES AND EQUIPMENT FOR BASEBALL AND SOFTBALL, OTHER THAN BALLS	9	10			
9506999000	OTHER ARTICLES AND EQUIPMENT FOR SPORTS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	9	10			
9507100000	FISHING RODS	9	0			
9507200000	FISH-HOOKS, WHETHER OR NOT SNELLED	9	0			
9507300000	FISHING REELS	9	0			
9507901000	OTHER ARTICLES FOR LINE FISHING	9	5			
9507909000	BUTTERFLY NETS FOR ALL USES; DECOY 'BIRDS (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES	9	0			
9508100000	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES	0	0			
9508900000	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS	0	0			
9601100000	WORKED IVORY AND ARTICLES OF IVORY	9	0			
9601900000	WORKED BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS	9	10			
9602001000	GELATINE CAPSULES FOR MEDICINES	0	0			
9602009000	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN AND OTHER ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN AND OTHER ARTICLES OF GELATIN, EXCEPT OF HEADING 35.03	9	0			
9603100000	BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER, WITH OR WITHOUT HANDLES	9	10			
9603210000	TOOTHBRUSHES, INCLUDING DENTAL-PLATE BRUSHES	9	10			
9603290000	SHAVING BRUSHES, HAIR BRUSHES, NAIL BRUSHES, EYELASH BRUSHES AND OTHER TOILET BRUSHES FOR USE ON THE PERSON, INCLUDING SUCH BRUSHES CONSTITUTING PARTS OF APPLIANCES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9603301000	ARTISTS' BRUSHES	9	10			
9603309000	WRITING BRUSHES AND SIMILAR BRUSHES FOR THE APPLICATION OF COSMETICS	9	10			
9603400000	PAINT, DISTEMPER, VARNISH OR SIMILAR BRUSHES (OTHER THAN BRUSHES OF SUBHEADING 9603.30); PAINT PADS AND ROLLERS	9	10			
9603500000	OTHER BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES	9	0			
9603901000	PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING;	9	10			
9603909000	OTHER BROOMS AND BRUSHES, HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS	9	10			
9604000000	HAND SIEVES AND HAND RIDDLES	0	0			
9605000000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	9	10			
9606100000	PRESS-FASTENERS, SNAP-FASTENERS AND PRESS STUDS AND PARTS THEREFOR	0	0			
9606210000	BUTTONS OF PLASTIC, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606220000	BUTTONS OF BASE METAL, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606291000	BUTTONS OF TAGUA (VEGETABLE IVORY)	0	0			
9606299000	BUTTONS OF OTHER MATERIALS	0	0			
9606301000	BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF PLASTIC OR TAGUA (VEGETABLE IVORY)	0	0			
9606309000	OTHER BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF OTHER MATERIALS	0	0			
9607110000	SLIDE FASTENERS, WITH TEETH OF BASE METAL	0	0			
9607190000	OTHER SLIDE FASTENERS	0	0			
9607200000	PARTS OF SLIDE FASTENERS	0	0			
9608101000	BALLPOINT PENS	9	10			
9608102100	BALLPOINT PEN TIPS, WHETHER OR NOT WITH BALL	0	0			

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Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
9608102900	OTHER PARTS OF BALLPOINT PENS (EXCLUDING REFILLS WITH TIPS), EXCLUDING TIPS, WHETHER OR NOT WITH BALL	0	0			
9608201000	FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	9	10			
9608209000	PARTS OF FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	0	0			
9608310000	STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER INDIAN INK DRAWING PENS	9	10			
9608390000	OTHER STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER PENS	9	10			
9608400000	PROPELLING OR SLIDING PENCILS	9	10			
9608500000	SETS OF ARTICLES FROM TWO OR MORE OF THE FOREGOING SUBHEADINGS	9	10			
9608600000	REFILLS FOR BALLPOINT PENS, COMPRISING THE BALLPOINT AND INK-RESERVOIR	9	10			
9608910000	PEN NIBS AND NIB POINTS	9	0			
9608990000	DUPLICATING STYLOS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES, AND OTHER PARTS OF ARTICLES OF HEADING 96.08	9	10			
9609100000	PENCILS	9	10			
9609200000	LEADS FOR PENCILS OR PROPELLING OR SLIDING PENCILS	9	10			
9609900000	PASTELS, CHARCOALS AND CHALKS FOR WRITING OR DRAWING AND TAILORS' CHALKS	9	10			
9610000000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	9	10			
9611000000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS	9	5			
9612100000	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES	9	10			
9612200000	INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES	9	5			
9613100000	POCKET LIGHTERS, GAS FUELLED, NON-REFILLABLE	9	10			
9613200000	POCKET LIGHTERS, GAS FUELLED, REFILLABLE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
9613800000	OTHER CIGARETTE LIGHTERS AND OTHER LIGHTERS	9	10			
9613900000	PARTS OF CIGARETTE LIGHTERS AND OTHER LIGHTERS, OTHER THAN FLINTS AND WICKS	9	10			
9614000000	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	9	5			
9615110000	COMBS, HAIR-SLIDES AND THE LIKE, OF HARD RUBBER OR PLASTIC	9	10			
9615190000	COMBS, HAIR-SLIDES AND THE LIKE, OF MATERIALS OTHER THAN HARD RUBBER OR PLASTIC	9	10			
9615900000	HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE AND PARTS THEREOF, OTHER THAN THOSE OF HEADING 85.16	9	10			
9616100000	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR	9	10			
9616200000	POWDER-PUFFS AND SIMILAR ARTICLES FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS	9	10			
9617000000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0	0			
9618000000	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0	0			
9701100000	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND	9	10			
9701900000	COLLAGES AND SIMILAR DECORATIVE PLAQUES	9	10			
9702000000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	9	10			
9703000000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	9	10			
9704000000	POSTAGE OR REVENUE STAMPS, POSTMARKS, FIRST-DAY COVERS, PRE-STAMPED STATIONERY AND THE LIKE, FRANKED, OR IF UNFRANKED NOT BEING OF LEGAL TENDER AND NOT BEING INTENDED FOR USE AS LEGAL TENDER IN THE COUNTRY OF DESTINATION	9	10			
9705000000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	9	10			
9706000000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	9	10			

⁽¹⁾ SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

^(*) The tariffs resulting from the application of the Price Band System will be maintained.

^(**) The tariffs resulting from the application of the Price Band System will be reduced in accordance with the agreed tariff elimination schedule.

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- Appendix 3 Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1
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- Appendix 5 Products to which subparagraph (b) of the Declaration of the European Union concerning Article 5 in relation to originating products from Peru and Colombia applies

DECLARATIONS**REGARDING ANNEX II CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION**

Declaration of the European Union concerning Article 5 of Annex II in relation to originating products from Peru and Colombia

Joint declaration of Peru and Colombia concerning Article 5 of Annex II in relation to originating products from the European Union

Joint declaration concerning the Principality of Andorra

Joint declaration concerning the Republic of San Marino

Joint declaration on the revision of the rules of origin contained in Annex II concerning the Definition of "Originating Products" and Methods of Administrative Cooperation

SECTION 1

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- "aquaculture" means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;
- "chapters" and "headings" mean the chapters and the headings of two and four digit codes, respectively, used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";
- "classified" refers to the classification of a product or material under a particular heading;
- "competent authorities or customs authorities" refers to the following governmental bodies:
 - (a) with respect to Colombia, the Ministerio de Comercio, Industria y Turismo or the Dirección de Impuestos de Aduanas Nacionales, or their successors;
 - (b) with respect to Peru, the Ministerio de Comercio Exterior y Turismo, or its successors; and
 - (c) with respect to the European Union, the customs authorities of the European Union Member States.
- "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;
- "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
- "ex-works price" means the price paid for the product ex works to the manufacturer in the European Union or in a signatory Andean Country in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- "goods" means both materials and products;
- "manufacture" means any kind of working or processing, including assembly or specific operations;
- "material" means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
- "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- "raw material" means a basic substance in its natural, modified or semi-processed state, used as an input to a production process for subsequent modification or transformation into a finished product;
- "value of the non-originating 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 non-originating materials in the European Union or in a signatory Andean Country.

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"*Article 2***General Requirements**

1. For the purposes of implementing this Agreement, the following products shall be considered as originating in the European Union:

- (a) products wholly obtained in the European Union within the meaning of Article 5; and
- (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6.

2. For the purposes of implementing this Agreement, the following products shall be considered as originating in a signatory Andean Country:

- (a) products wholly obtained in that signatory Andean Country within the meaning of Article 5; and
- (b) products obtained in a signatory Andean Country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that signatory Andean Country within the meaning of Article 6.

*Article 3***Cumulation of Origin**

1. Materials originating in the European Union shall be considered as materials originating in a signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in that signatory Andean Country, provided they have undergone working or processing going beyond that referred to in Article 7.

2. Materials originating in a signatory Andean Country shall be considered as materials originating in the European Union or in another signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in the European Union or in such other signatory Andean Country, provided that they have undergone working or processing going beyond that referred to in Article 7.

3. Notwithstanding paragraphs 1 and 2, materials originating in Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela or in a Member Country of the Andean Community which is not a Party to this Agreement shall be considered as materials originating in a signatory Andean Country when further processed or incorporated into a product obtained there.

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in the signatory Andean Countries went beyond the operations referred to in Article 7;
- (b) the materials originated in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if such materials were exported directly to the European Union ⁽¹⁾; and
- (c) existing arrangements in force between the signatory Andean Countries and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

5. The originating status of materials exported from a country referred to in paragraph 3 to a signatory Andean Country to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

⁽¹⁾ In the case where one of the countries listed in paragraph 3 is not a beneficiary of a preferential regime of the European Union, the rules of this Agreement shall apply.

6. Proof of the originating status acquired under the terms of paragraph 4, of products exported to the European Union, shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting country in accordance with the provisions of Section 4 (Proof of Origin). These documents shall bear the mention "cumulation with [name of country]".

Article 4

Cumulation of Origin with Other Countries

1. At the request of a signatory Andean Country or the European Union, materials originating in a Central American ⁽¹⁾, South American or Caribbean country (hereinafter referred to in this Article as a "non-Party") shall be considered as materials originating, respectively, in a signatory Andean Country or in the European Union when further processed or incorporated into a product obtained there.

2. The request referred to in paragraph 1 shall be addressed to the Subcommittee on Customs, Trade Facilitation and Rules of Origin (hereinafter referred to as "the Subcommittee") in accordance with Article 68, subparagraph 2(f) of this Agreement.

3. In order for the products referred to in paragraph 1 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in the signatory Andean Countries or in the European Union went beyond the operations referred to in Article 7;
- (b) the materials originated in a non-Party, in application of rules of origin identical to those applicable if such materials were exported directly to the signatory Andean Countries or to the European Union, respectively; and
- (c) the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

4. The Parties shall agree, within the Subcommittee, on the materials to which this Article shall apply.

5. The cumulation established in this Article may be applied provided that:

- (a) preferential trade agreements that are in conformity with Article XXIV of the GATT 1994 between the signatory Andean Countries and the non-Party concerned, and between the European Union and such non-Party, respectively, are in force;
- (b) cumulation provisions equivalent to the ones provided for under this Article are contained in the agreements referred to under subparagraph (a), in order for the cumulation provisions to apply in a reciprocal manner between the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned, respectively; and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation under this Article have been published in the Official Journal of the European Union (C series), and in the official publications of the signatory Andean Countries and of the non-Party or non-Parties concerned, according to their own procedures.

6. The Parties may agree within the Subcommittee on additional conditions for the application of this Article.

Article 5

Wholly Obtained Products

1. The following products shall be considered as wholly obtained in the European Union or in a signatory Andean Country:

- (a) mineral products extracted from their soil, subsoil or from their seabed;
- (b) vegetable products collected or harvested there;

⁽¹⁾ This reference includes the United States of Mexico.

- (c) live animals born and raised there;
- (d) products obtained from live animals raised there;
- (e) (i) products obtained by hunting or fishing conducted there;
- (ii) products of aquaculture, including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there;
- (f) products of sea fishing and other products taken from the sea by their vessels ⁽¹⁾;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) raw materials recovered from used goods collected there;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside the territory of the European Union or of a signatory Andean Country, provided that they have rights to work that soil or subsoil; and
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in subparagraphs 1(f) and 1(g) shall apply only to vessels and factory ships which comply with the conditions established in the Declarations attached to this Annex, which constitute an integral part of this Agreement.

Article 6

Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 (hereinafter referred to as "the list") are fulfilled.

2. The conditions referred to in paragraph 1 indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing those products, and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 percent of the ex-works price of the product; and
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

4. Paragraphs 1, 2 and 3 shall apply subject to the provisions of Article 7.

Article 7

Insufficient Working or Processing Operations ⁽²⁾

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating product, regardless of whether the requirements of Article 6 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;

⁽¹⁾ For the purposes of this subparagraph, products of sea fishing and other products taken from the sea by vessels of an European Union Member State within 200 nautical miles from the baselines of a signatory Andean Country shall be regarded as originating in that signatory Andean Country; while products of sea fishing and other products taken from the sea by vessels of a signatory Andean Country within 200 nautical miles from the baselines of a European Union Member State shall be regarded as originating in that European Union Member State.

⁽²⁾ For the purposes of this Article, "simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. Simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

- (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 or flavour 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 ⁽¹⁾ marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals; and
- (p) a combination of two or more operations specified in subparagraphs (a) to (o).

2. All operations carried out either in the European Union or in a signatory Andean Country 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 8

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be that of the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System. 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; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, such packaging shall be included for the purposes of determining origin ⁽²⁾.

Article 9

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 10

Sets

Sets, as defined in General Rule 3 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.

⁽¹⁾ Printing of marks, labels, logos and such distinguishing signs on paper or plastic substrate shall not be considered as an insufficient working or processing operation within the meaning of Article 7 paragraph 1, where the resulting printed article constitutes the final product to be exported under preferences. For example: the manufacture and export of self-adhesive labels; or the manufacture and export of labelled packaging for goods, such as plastic potato chips bags.

However, the fact that the operation is not considered insufficient shall not at the same time be taken to mean that such an operation automatically confers origin. For this, the specific rule in Appendix 2 for the product concerned must be fulfilled.

⁽²⁾ When the products qualify as wholly obtained, the packaging shall not be taken into consideration for the purposes of determining origin.

*Article 11***Neutral Elements**

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

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

SECTION 3

TERRITORIAL REQUIREMENTS*Article 12***Principle of Territoriality**

1. The conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in the European Union or in the signatory Andean Countries.

2. If originating goods exported from the European Union or from the signatory Andean Countries to another country that is not a Party to this Agreement return, such goods shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article 13***Direct Transport**

1. The preferential treatment provided for under this Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the European Union and the signatory Andean Countries. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or temporary warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Originating products may be transported by pipeline across territory other than that of the European Union or the signatory Andean Countries.

3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied, upon request, to the customs authorities of the importing Party by the submission of:

- (a) transportation documents, such as airway bills, bills of lading, cargo manifest, or multimodal, or combined transportation documents, that certify transport from the country of origin to the importing Party;
- (b) customs documents that authorise the trans-shipment or temporary storage; or
- (c) failing these, any substantiating documents.

*Article 14***Exhibitions**

1. Originating products, sent for exhibition in a country other than the European Union and the signatory Andean Countries and sold after the exhibition for importation in the European Union or in the signatory Andean Countries 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 the European Union or from the signatory Andean Countries 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 the European Union or in the signatory Andean Countries;
- (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 Section 4 and submitted to the customs authorities of the importing Party 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 goods 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.

SECTION 4

PROOF OF ORIGIN

Article 15

General Requirements

1. Products originating in the European Union shall, on importation into the signatory Andean Countries, and products originating in a signatory Andean Country shall, on importation into the European Union, benefit from this Agreement upon presentation, in accordance with the domestic law of the importing Party, of:

(a) a movement certificate EUR.1, specimen of which appears in Appendix 3; or

(b) in the cases specified in Article 20, paragraph 1, a declaration (hereinafter referred to as the "invoice declaration") given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 16

Procedure for the Issuance of a Movement Certificate EUR.1

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

2. For the purposes of paragraph 1, the exporter or his/her authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in any of the languages listed in Article 337 of this Agreement and in accordance with the provisions of the domestic law of the exporting Party. If they are hand-written, 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 competent authorities or customs authorities of the exporting Party 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 Annex.

4. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities of a Member State of the European Union or of the signatory Andean Countries if the products concerned can be considered as products originating in the European Union or in the signatory Andean Countries and fulfil the other requirements of this Annex.

5. The competent authorities or customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, such authorities 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 said authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, the competent authorities or customs authorities 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 competent authorities or customs authorities and made available to the exporter as soon as the actual exportation has been effected or ensured.

Article 17

Movement Certificate EUR.1 Issued Retrospectively

1. Notwithstanding Article 16, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after the exportation of the products to which it relates if:

- (a) a movement certificate 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 competent authorities or customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter shall indicate in his/her application the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for his/her request.

3. The competent authorities or customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application coincides with that in the corresponding file.

4. Movement Certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:

BG "ИЗДАДЕН ВПОСЛЕДСТВИЕ"

ES "EXPEDIDO A POSTERIORI"

CS "VYSTAVENO DODATEČNE"

DA "UDSTEDT EFTERFØLGENDE"

DE "NACHTRÄGLICH AUSGESTELLT"

ET "TAGANTJÄRELE VÄLJA ANTUD"

EL "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"

EN "ISSUED RETROSPECTIVELY"

FR "DÉLIVRÉ A POSTERIORI"

IT "RILASCIATO A POSTERIORI"

LV "IZSNIEGTS RETROSPEKTĪVI"

LT "RETROSPEKTYVUSIS IŠDAVIMAS"

HU "KIADVA VISSZAMENŐLEGES HATÁLLYAL"

MT "MAHRUG RETROSPETTIVAMENT"

NL "AFGEGEVEN A POSTERIORI"

PL "WYSTAWIONE RETROSPEKTYWNE"

PT "EMITIDO A POSTERIORI"

RO "EMIS A POSTERIORI"

SK "VYDANÉ DODATOČNE"

SL "IZDANO NAKNADNO"

FI "ANNETTU JÄLKIKÄTEEN"

SV "UTFÄRDAT I EFTERHAND"

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

Article 18

Issuance 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 competent authority or customs authority which issued such certificate for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued pursuant to paragraph 1 shall be endorsed with one of the following words:

BG "ДУБЛИКАТ"

ES "DUPLICADO"

CS "DUPLIKÁT"

DA "DUPLIKAT"

DE "DUPLIKAT"

ET "DUPLIKAAT"

EL "ΑΝΤΙΓΡΑΦΟ"

EN "DUPLICATE"

FR "DUPLICATA"

IT "DUPLICATO"

LV "DUBLIKĀTS"

LT "DUBLIKATAS"

HU "MÁSODLAT"

MT "DUPLIKAT"

NL "DUPLICAAT"

PL "DUPLIKAT"

PT "SEGUNDA VIA"

RO "DUPLICAT"

SK "DUPLIKÁT"

SL "DVOJNIK"

FI "KAKSOISKAPPALE"

SV "DUPLIKAT"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box 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 19

Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin previously issued or Made out

When originating products are placed under the control of a customs authority in the European Union or of a signatory Andean Country, 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 European Union or the signatory Andean Countries. The replacement movement certificate(s) EUR.1 shall be issued by the competent authority or by the customs authority, in this last case, under whose control the products are placed.

Article 20

Conditions for Making Out an Invoice Declaration

1. An invoice declaration as referred to in Article 15, subparagraph 1(b), may be made out:

(a) by an approved exporter within the meaning of Article 21, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the competent authorities or customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration the text of which appears in Appendix 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting Party. If the declaration is hand-written, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that the exporter gives the competent authorities or customs authorities of the exporting Party a written undertaking that s/he accepts full responsibility for any invoice declaration which identifies him/her as if it had been signed in manuscript by him/her.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years after the importation of the products to which it relates.

Article 21

Approved exporter

1. The competent authorities or customs authorities of the exporting Party may authorise any exporter (hereinafter referred to as "approved exporter") who makes frequent shipments of products under this Agreement, to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the competent authorities or customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

2. The competent authorities or customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The competent authorities or customs authorities shall grant the approved exporter an authorisation number which shall appear on the invoice declaration.

4. The competent authorities or customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The competent authorities or customs authorities may withdraw the authorisation at any time. Such authorities shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*Article 22***Validity of Proof of Origin**

1. A proof of origin shall be valid for 12 months from the date a movement certificate EUR.1 is issued, or from the date an invoice declaration is made out in the exporting Party. Such proof of origin must be presented within the said period to the customs authorities of the importing Party, in accordance with its domestic law.
2. Proofs of origin which are submitted to the customs authorities of the importing Party 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 late presentation, the customs authorities of the importing Party may accept, in accordance with their domestic law, the proofs of origin where the products have been submitted before the said final date.
4. For the purposes of applying paragraphs 2 and 3, if a proof of origin is not presented at the time of importation, the importer must declare to the customs authorities of the importing Party the intention of requesting preferential tariff treatment for the products concerned.

*Article 23***Submission of Proof of Origin**

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

*Article 24***Importation by Instalments**

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

*Article 25***Exemptions from Proof of Origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade, have been declared as meeting the requirements of this Annex and there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration may be made on the customs declaration 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. The total value of the products referred to in paragraphs 1 and 2 shall not exceed:
 - (a) for importation into the European Union, 500 euro in the case of small packages or 1 200 euro in the case of products forming part of travellers' personal luggage;
 - (b) for importation into a signatory Andean Country, 2 000 US dollars in the case of small packages, or 1 000 US dollars in the case of products forming part of travellers' personal luggage.
4. For the purposes of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

*Article 26***Supporting Documents**

The documents referred to in Articles 16, paragraph 3 and 20 paragraph 3 used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Party and fulfil the other requirements of this Annex, 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 their accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law;
- (c) documents proving the working or processing of materials in the European Union or in the signatory Andean Countries, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law; or
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

*Article 27***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 years the documents referred to in Article 16, paragraph 3.
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20, paragraph 3.
3. The competent authorities or customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16, paragraph 2.
4. The customs authorities of the importing Party or the importer, according to domestic law of the importing Party, shall keep for at least three years the movement certificates EUR.1 and the invoice declarations presented to or by them.

*Article 28***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 29***Amounts Expressed in Euro**

1. For the application of the provisions of Article 20, subparagraph 1(b) and Article 25, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the European Union Member States equivalent to the amounts expressed in euro shall be fixed annually by the European Union and submitted to the signatory Andean Countries.

2. A consignment shall benefit from the provisions of Article 20 subparagraph 1(b) or Article 25 paragraph 3 having as reference the currency in which the invoice is drawn up, according to the amount fixed by the European Union.

3. The amounts to be used in any given national currency of the European Union Member States shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The European Commission shall notify the signatory Andean Countries of these amounts by 15 October and these amounts shall apply from 1 January the following year.

4. The Member States of the European Union 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 five per cent. The Member States of the European Union may retain unchanged their 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 Subcommittee at the request of a Party. When carrying out this review, the Subcommittee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, the Subcommittee may decide to modify the amounts expressed in euro.

SECTION 5

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 30

Cooperation between Competent Authorities

1. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, with specimen impressions of stamps used for the issue of movement certificates EUR.1 and with the addresses of the competent authorities or customs authorities responsible for verifying those certificates and invoice declarations.

2. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, information about the structure of the authorisation numbers for approved exporters. The competent authorities and customs authorities shall cooperate, through their contact points, should there be a need for further consultation on these numbers.

3. Any changes to the elements referred to in paragraph 1 or 2 shall be notified by the competent authorities or the customs authorities of the Party concerned to the competent authorities or the customs authorities of the other Parties without undue delay, indicating the date when these changes come into effect.

4. In order to ensure the proper application of this Annex, the European Union and the signatory Andean Countries shall assist each other, through the competent authorities or customs authorities, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 31

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the competent authorities or customs authorities of the importing Party 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 Annex.

2. For the purposes of implementing paragraph 1, the competent authorities or customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if submitted, or a copy of these documents, to the competent authorities or customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. 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 competent authorities or customs authorities of the exporting Party. For this purpose, such authorities 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 competent authorities or customs authorities of the importing Party 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 competent authorities or 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 Party and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within 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 competent authorities or customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. For the purposes of this Article, working communications between the competent authorities or customs authorities of the importing and the exporting Parties shall be conducted in English or in Spanish languages, or shall be accompanied by a translation in English or Spanish.

Article 32

Dispute Settlement

1. Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the competent authority or customs authority requesting a verification and the competent authority or customs authority responsible for carrying out this verification, or where questions arise regarding the interpretation of this Annex, they shall be submitted to the Subcommittee.

2. In case a satisfactory solution is not agreed, the affected Party may resort to the dispute settlement mechanism under Title XII (Dispute Settlement) of this Agreement. In that case, the consultations carried out in the Subcommittee shall be taken into consideration for the procedure of consultations established in the dispute settlement mechanism.

3. Any case regarding a dispute between an importer and the competent authority or customs authority of the importing Party shall be settled under the legislation of that Party.

Article 33

Penalties

Penalties shall be imposed, in accordance with the respective domestic legislation of each Party, on any person who draws up, or causes a document to be drawn up, which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 34

Free zones

1. The Parties shall take all necessary measures to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their respective territory, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.

2. Notwithstanding paragraph 1, when products originating in the European Union or in a signatory Andean Country enter into a free zone situated in their territory 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 is in conformity with the provisions of this Annex.

SECTION 6

CEUTA AND MELILLA

Article 35

Application of this Annex

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in a signatory Andean Country, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The signatory Andean Countries shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purposes of the application of paragraph 2 with respect to products originating in Ceuta and Melilla, this Annex shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
 - (a) products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla; or
 - (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in subparagraph 1(a)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;
or that
 - (B) those products are originating in a signatory Andean Country or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;
 - (b) products originating in a signatory Andean Country:
 - (i) products wholly obtained in such signatory Andean Country; or
 - (ii) products obtained in that signatory Andean Country, in the manufacture of which products other than those referred to in subparagraph 1(b)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;
or that
 - (B) those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his/her authorised representative shall enter "Colombia" or "Peru" and "Ceuta and Melilla" in Box 2 of movement certificate EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificate EUR.1 or on invoice declarations.
4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

SECTION 7

FINAL PROVISIONS*Article 37***Modifications to this Annex**

Pursuant to Article 13, subparagraph 2(g)(iii) of this Agreement, the Trade Committee may decide to modify the provisions of this Annex.

*Article 38***Transitional Provisions for Products in Transit or Storage**

This Agreement may apply to products which comply with the provisions of this Annex and which, on the date of entry into force of this Agreement, are either in transit or are in a Party in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

Appendix 1

INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of this Annex.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this means that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 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 corresponding chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. 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 is to be applied.

Note 3:

- 3.1. The provisions of Article 6 of this Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the European Union or in the signatory Andean Countries.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading ex 7224.

If this forging has been forged in the European Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the European Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. 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. Thus, 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.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression 'manufacture from materials of any heading', materials of any heading(s) (even materials of the same description and heading as the product) may 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 ...' or 'manufacture from materials of any heading, including other materials of the same heading as the product' means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used, but does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and 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.

- 3.5. 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 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not 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.

- 3.6. 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 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 which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. 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.
- 4.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, 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 and 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.)

- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only 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 poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which 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 that their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. 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.
- 5.4. 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 a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

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

7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; and 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 of heading ex 2710 only, desulphurisation 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 of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge; and

- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.
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Appendix 2

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 be all covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
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 are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent 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 are wholly obtained ⁽¹⁾	
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	All the products of Chapter 6 shall be wholly obtained	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the materials of Chapter 8 used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
ex Chapter 09	Coffee, tea, mate and spices; except for:	Manufacture from materials of any heading	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained ⁽²⁾	

(1)	(2)	(3)	or	(4)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all edible vegetables, roots and tubers of Chapter 7, fruits of Chapter 8 and cereals of Chapter 10 used are wholly obtained		
1101	Wheat flour	Manufacture from materials of any heading, except that of the product		
ex 1102	Maize (corn) flour	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of white maize of heading 1005 used does not exceed 50 per cent of the total weight of the product		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture from materials of any heading, except that of the product		
ex 1108	Maize (corn) starch	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of yellow maize of heading 1005 used does not exceed 20 per cent of the total weight of the product		
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 are wholly obtained		
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 50 per cent 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		
	– Pectic substances, pectinates and pectates	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

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(1)	(2)	(3)	or	(4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product		
1507 to 1508	Soya-bean oil, ground nut oil, and their fractions, but not chemically modified	Manufacture from materials of any heading, except that of the product ⁽³⁾		
1509 to 1511	Olive oil, other oils obtained solely from olives, palm oil and their fractions, but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained		
1512 to 1515	Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified	Manufacture from materials of any heading, except that of the product ⁽³⁾		
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 the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁽³⁾		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — at least 40 per cent by weight of all the materials of Chapter 4 used are originating, and — the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁽³⁾		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and — in which all the materials of Chapter 3 used are wholly obtained		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any other chapter, except that 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	Manufacture from materials of any other chapter, except that of the product and Chapter 11		
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 50 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture in which all the materials of Chapter 18 used are wholly obtained		
1803 to 1805	Cocoa paste, whether or not defatted; cocoa butter, fat and oil; cocoa powder, not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of cocoa of headings 1801 and 1802 used does not exceed 50 per cent of the total weight of the product ⁽⁴⁾		
1806	Chocolate and other food preparations containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent 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 per cent 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 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
	- Malt extract	Manufacture from cereals of Chapter 10		
	- "Dulce de leche" ("arequipe" or "manjar blanco")	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product		
	- Other dairy preparations containing more than 10 per cent by weight of milk solids	Manufacture from materials of any heading, except that of the product		
	- Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
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 per cent or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used		
	– Containing more than 20 per cent by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used, and — all the materials of Chapters 2 and 3 used are wholly obtained		
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except from potato starch of heading 1108		
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the materials of Chapter 11 used are originating. However, durum wheat and Zea mays and their derivatives of Chapter 11 may be used, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent 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, and — in which mixes and doughs for the preparation of bakers' wares classified in heading 1901 do not exceed 20 per cent of the ex-works price of the product		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the vegetables, fruits and nuts of Chapters 7 and 8 used are 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 from materials of any heading, except that of the product		

(1)	(2)	(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 weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent 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: — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, except for	Manufacture in which: — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
	– Nuts, not containing added sugar or spirits	Manufacture in which the value of all the nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used does not exceed 40 per cent of the ex-works price of the product		
	– Peanut butter; mixtures based on cereals; maize (corn)	Manufacture from materials of any heading, except that of the product		
	– Palm hearts	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
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: — from materials of any heading, except that of the product — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
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 from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used		
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005		
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product		
2106	– Food preparations not elsewhere specified or included, except for sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
	– Sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale	Manufacture: — from materials of any heading, except that of the product, and — in which all the materials of headings 1701 and 1702 used are wholly obtained		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or materials derived from grapes used are wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product, and — in which all the materials of headings 0401 to 0406 used are wholly obtained		

(1)	(2)	(3)	or	(4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except those of heading 1703, 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except those of heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained		
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except 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 are 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 per cent by weight	Manufacture in which all the maize used is wholly obtained		
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soy bean oil	Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207		
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:			
	– Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 per cent of olive oil	Manufacture in which all the olives of Chapter 7 used are wholly obtained		
	– Other	Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207		
2309	Preparations of a kind used in animal feeding	Manufacture in which: — the weight of all the materials from heading 1006, Chapter 11 and headings 2302 and 2303 used does not exceed 20 per cent of the total weight of the product, — all the sugar, molasses or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained		

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(1)	(2)	(3)	or	(4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement, except for:	Manufacture from materials of any heading, except 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		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or 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 from materials of any heading, except 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 per cent 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 from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
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 per cent 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) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent 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 per cent or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining, liquefaction and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent 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) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽⁷⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		

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(1)	(2)	(3)	or	(4)
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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetra-borate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 per cent 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 2909 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent 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 2852, 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ^(?) or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent 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) ^(?) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 2930	Dithiocarbonates (xanthates and xanthogenates)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	

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(1)	(2)	(3)	or	(4)
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 2932 and 2933 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2934	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 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 per cent by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:			
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	- Other:			
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
3003 and 3004	Medicaments (excluding products of heading 3002, 3005 or 3006):			
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	- Other	Manufacture: — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 3006	- Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained		
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:			

(1)	(2)	(3)	or	(4)
	- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
	- made of fabrics	Manufacture from (?): — natural fibres — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	- appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	Manufacture from materials of any heading		
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufacture from materials of any heading		
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
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" ⁽⁸⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3302	Preparations based on odoriferous substances that contain more than 5 per cent of weight in sugar, of a kind used in the food or drink industries	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽⁹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except for: — hydrogenated oils having the character of waxes of heading 1516,	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
		— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and		
		— materials of heading 3404.		
		However, these materials may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 3502	Egg albumin	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture from materials of any heading, including other materials of heading 3505		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
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 from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product	
	– Graphite in paste form, being a mixture of more than 30 per cent by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product
ex 3806	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, (other than salts of rosin adducts); ester gums	Manufacture from rosins and resin acids	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
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:			
	– With a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products		
	– Other	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent 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 from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:			
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 per cent of the ex-works price of the product		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 per cent 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 stabilizers for rubber or plastics	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
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 per cent of the ex-works price of the product		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
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 per cent 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 per cent by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 3821	Prepared culture media for the development or 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 per cent of the ex-works price of the product		
3822	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 per cent 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 from materials of any heading, except that of the product		
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:			
	- 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 2905	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes			
	-- 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			
	Biodiesel: mixtures of mono alkyl esters of the fatty acids of the long chain of sub products of vegetable and animal oils. For greater certainty, the mono alkyl ester makes reference to methyl ester or ethyl ester of fatty acids	Manufacture — from materials of any heading, except that of the product, and — in which all the materials of Chapter 15 used are wholly obtained (?)		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex Chapter 39	Plastics and articles thereof	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS); polyethers of subheading 3907.20 except polyacetals; epoxide resins of subheading 3907.30; polycarbonates of subheading 3907.40; unsaturated polyesters of subheading 3907.91	Manufacture from materials of any heading		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product, or Manufacture from polycarbonate of tetrabromo (bisphenol A) of subheading 3907.40		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3915	Waste, parings and scrap, of plastics	Manufacture from materials of any heading, except that of the product		
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading, except that of the product ⁽¹⁰⁾		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture from materials of any heading, except that of the product		
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 per cent of the ex-works price of the product		
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 headings 4011 and 4012		
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except 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 or Manufacture from materials of any heading, except that of the product		
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 per cent 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 from materials of any heading, except that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product		

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(1)	(2)	(3)	or	(4)
ex 4302	Tanned or dressed furskins, assembled:			
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		
	– Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed	Splicing, planing, sanding or end-jointing		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:			
	– Sanded or end-jointed	Sanding or end-jointing		
	– Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other 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 from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
	– Beadings and mouldings	Beading or moulding		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		

(1)	(2)	(3)	or	(4)
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product		
4503	Articles of natural cork	Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 from materials of any heading, except 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 of any heading, except those of headings 4909 and 4911		

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(1)	(2)	(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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): — 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:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		
		— coir yarn, — natural fibres, — tops of wool, of fine or coarse animal hair or of horsehair of heading 5105 — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5per cent of the ex-works price of the product		
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		

(1)	(2)	(3)	or	(4)
5208 to 5212	Woven fabrics of cotton:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, - or — paper - or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent 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 from materials of any heading, except that of the product		
5306 to 5308	– Yarn of other vegetable textile fibres; paper yarn	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, - or — paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, - or — paper - or		

(1)	(2)	(3)	or	(4)
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5407 and 5408	Woven fabrics of synthetic or artificial filament yarn:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		

(1)	(2)	(3)	or	(4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent 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 (7): — coir yarn, — natural fibres, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper-making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	– Needleloom felt	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp		

(1)	(2)	(3)	or	(4)
		However:		
		— polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the ex-works price of the product		
	– Other	Manufacture from (7): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	– Other	Manufacture from (7): — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
5606	– Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
	– Gimped yarn associated to elastomeric yarn	Manufacture from yarn		

(1)	(2)	(3)	or	(4)
ex 560750 and 5608	Twine (cordeles) and nets	Manufacture from (7) ⁽¹¹⁾ : — coir yarn, — natural fibres, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	– Of needleloom felt	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp However:		
		— polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the ex-works price of the product Jute fabric may be used as a backing		
	– Of other felt	Manufacture from (7): — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	– Other	Manufacture from (7): — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery:			
	– Combined with rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7):		

(1)	(2)	(3)	or	(4)
		— natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent 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:			
	– Containing not more than 90 per cent by weight of textile materials	Manufacture from yarn		
	– Other	Manufacture from chemical materials or textile pulp. However, elastomeric yarns from headings 5402 and 5404 may be used		

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(1)	(2)	(3)	or	(4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or 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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent 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 (7)		
5905	Textile wall coverings:			
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	– Other	Manufacture from (7):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or		
		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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902:			
	– Knitted or crocheted fabrics	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	– Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials	Manufacture from chemical materials		
	– Other	Manufacture from yarn		

(1)	(2)	(3)	or	(4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or 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), provided that the value of the unprinted fabric used does not exceed 47,5 per cent 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 from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310		
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from (7): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽¹²⁾ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,		
		-- monofil of polytetrafluoroethylene ⁽¹²⁾ , -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹²⁾ ,		

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(1)	(2)	(3)	or	(4)
		-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		
	- Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp		
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 yarn (7) ⁽¹³⁾		
	- Other	Manufacture from (7) ⁽¹⁴⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (7) ⁽¹³⁾		
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		

(1)	(2)	(3)	or	(4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽¹³⁾ or		
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Other	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽¹³⁾ Or		
		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), provided that the value of all the unprinted products of headings 6213 and 6214 used does not exceed 47,5 per cent of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:			
	- Embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
	- Other	Manufacture from yarn ⁽¹³⁾		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	– Of felt, of nonwovens	Manufacture (7) from: — natural fibres, or — chemical materials or textile pulp		
	– Other:			
	-- Embroidered	Manufacture from unbleached single yarn (13) (15) or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product		
	-- Other	Manufacture from unbleached single yarn (13) (15)		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
	– Of nonwovens	Manufacture from (7) (13): — natural fibres, or — chemical materials or textile pulp		
	– Other	Manufacture from unbleached single yarn (7) (13)		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 that their total value does not exceed 15 per cent of the ex-works price of the set		
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		

(1)	(2)	(3)	or	(4)
6402	Other footwear with outer soles and uppers of rubber or plastics			
	- Sports footwear; footwear with upper straps or thongs assembled to the sole by means of plugs			
	-- With a customs value above 8 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 8 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	- Other			
	-- With a customs value above 11 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 11 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			
	- With a customs value above 24 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	- With a customs value of 24 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials			
	- With a customs value above 14 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	- With a customs value of 14 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		

(1)	(2)	(3)	or	(4)
6405	Other footwear			
	– With uppers of rubber or plastics			
	-- With a customs value above 11 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 11 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	– With uppers of leather or composition leather			
	-- With a customs value above 24 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 24 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	– With uppers of textile materials			
	-- With a customs value above 14 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 14 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	– Others	Manufacture in which the uppers of footwear of heading 6406 used are originating		
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 from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except 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 ⁽¹³⁾		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except 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 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁶⁾	Manufacture from non-coated glass-plate substrate of heading 7006		
	– Other	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
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 from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product		

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(1)	(2)	(3)	or	(4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 per cent 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 of heading 7019, or — glass wool		
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 from materials of any heading, except 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 per cent 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 of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7113 to 7115	Articles of jewellery and other manufactures	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		

(1)	(2)	(3)	or (4)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product ⁽¹⁷⁾	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
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 products of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished products of heading 7207	
721891 and 721899	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218.10	
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 products of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished products of heading 7218	
7224.90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224.10	
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 products of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished products of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product ⁽¹⁸⁾	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

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(1)	(2)	(3)	or	(4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224		
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 per cent of the ex-works price of the product		
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 per cent of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		
7403	Refined copper and copper alloys, unwrought:	Manufacture from materials of any heading		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metal-lurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7604-7606	Aluminium bars, rods and profiles, wire, plates and sheets	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness not exceeding 0,2 mm	Manufacture from materials of any heading, except those of headings 7606 and 7607	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7608-7609	Aluminium tubes and pipes, or tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price 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: — from materials of any heading, except 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; and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
7801	Unwrought lead:			
	Refined lead	Manufacture from "bullion" or "work" lead		
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		
ex 7806	Lead tubes, pipes and tube or pipe fittings	Manufacture from materials of any heading, except that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		
ex 7907	Zinc tubes, pipes and tube or pipe fittings	Manufacture from materials of any heading, except that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
Chapter 81	Other base metals; cermets; articles thereof			
	– Other base metals, wrought; articles thereof:	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 per cent of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 per cent of the ex-works price of the set		
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product		
ex 8301	Locks	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 8302	– Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	– other mountings, fittings and similar articles suitable for motor vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
	– hinges and parts thereof designed for motor vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 per cent of the ex-works price of the product		
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent 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 per cent 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 50 per cent 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 50 per cent 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 per cent of the ex-works price of the product		
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8426 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent 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 per cent of the ex-works price of the product	
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent 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 per cent of the ex-works price of the product	
	– Parts suitable for use solely or principally with the machinery of headings 8427	Manufacture in which the value of all the materials used does not exceed 50 per cent 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8452	Sewing machines, other than book-sewing machines of heading 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 per cent of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product		
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent 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 from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8482	Ball or roller bearings, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent 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 – machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof – 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 per cent 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		
	– moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	– lifting, handing, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8503	Parts suitable for use solely or principally with the machines of heading No 8501 or 8502	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product		
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508; parts thereof	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
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 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8523	- 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 per cent of the ex-works price of the product		
	- 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 50 per cent 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 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	- proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	- "smart cards" with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product or		Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
		The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4		
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 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

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(1)	(2)	(3)	or (4)
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 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
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 50 per cent 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	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 8531	Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent 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, junctions boxes) for a voltage exceeding 1 000 V	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture from materials of any heading, except that of the product	
ex 8540	Cathode-ray television picture tubes, including video monitor cathode-ray tubes	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8542	Electronic integrated circuits		
	Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 per cent 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 per cent of the ex-works price of the product	
	- others	Manufacture in which: — the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
ex 8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter except particle accelerators, signal generators, machines and apparatus for electroplating, electrolysis or electrophoresis and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 55 per cent 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 per cent 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 per cent of the ex-works price of the product	

(1)	(2)	(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 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 50 per cent 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 microassemblies	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which: — the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 per cent 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 per cent of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent 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 50 per cent of the ex-works price of the product		
8708	Parts and accessories of the motor vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent 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	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8714	Parts and accessories of vehicles of headings 8711 to 8713	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 8804	Rotocrafts	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 per cent 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 9018	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	– Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 per cent 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 per cent of the ex-works price of the product		
9025	– Hydrometers and similar floating instruments, thermometers (except for electric or electronic thermometers for vehicles), 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 per cent of the ex-works price of the product		
	– Electric or electronic thermometers for vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9026	– Instruments and apparatus for measuring or checking the flow, level, or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding electric or electronic fuel gauges for vehicles instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
	– Others	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 55 per cent 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 per cent of the ex-works price of the product		

(1)	(2)	(3)	or (4)
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 per cent of the ex-works price of the product	
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent 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 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 per cent 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 per cent 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 per cent of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product	
ex 9104	Instrument panel clocks and clocks of a similar type for vehicles of Chapter 87	Manufacture in which the value of all the materials used does not exceed 60 per cent 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 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
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 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9405 and 9406	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; prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
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 per cent 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 that their total value does not exceed 15 per cent 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	

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(1)	(2)	(3) or (4)	
ex 9609	Pencils	Manufacture from materials of any heading	
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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 per cent 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 from materials of any heading, except that of the product	

⁽¹⁾ In the case of products of heading 0504, the rule of Article 5(1)(c) applies.

⁽²⁾ See Note 1 of Appendix 2A.

⁽³⁾ See Note 2 of Appendix 2A.

⁽⁴⁾ See Note 3 of Appendix 2A.

⁽⁵⁾ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁽⁶⁾ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁽⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁸⁾ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

⁽⁹⁾ See Note 4 of Appendix 2 A.

⁽¹⁰⁾ See Note 5 of Appendix 2 A.

⁽¹¹⁾ See Note 6 of Appendix 2 A.

⁽¹²⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁽¹³⁾ See Introductory Note 6.

⁽¹⁴⁾ See Note 7 of Appendix 2 A.

⁽¹⁵⁾ 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.

⁽¹⁶⁾ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

⁽¹⁷⁾ See Note 8 in Appendix 2A.

⁽¹⁸⁾ See Notes 8 and 9 of Appendix 2A.

Appendix 2A

ADDENDUM TO 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

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Appendix 2 for products originating either in the European Union or in a signatory Andean Country, as the case may be.
2. When a product is covered by a rule of origin that is subject to quotas, the proof of origin for that product shall contain the following statement in English: 'Product originating in accordance with Appendix 2A of Annex II'.
3. The quotas indicated below will be managed on a first-come, first-served basis. The quantities exported to a Party shall be calculated on the basis of the imports of the Party concerned.
4. In the European Union, any quota referred to in this Appendix shall be managed by the European Commission.

Note 1

The following rule shall confer origin for products exported from the European Union to Colombia or Peru within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 0901	Roasted coffee of the variety Arabica	Manufacture from materials of any heading	
Colombia		Peru	
120 tons		30 tons	

Note 2

The following rule shall confer origin for products exported from the European Union to Peru and from Peru to the European Union:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1508	Soybean oil, peanut (ground-nut)oil, and their fractions, but not chemically modified	Manufacture from materials of any subheading, except that of the product	
1512 to 1515	Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified	Manufacture from materials of any subheading, except that of the product	

(1)	(2)	(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 from materials of any heading except that of the product		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture: — from materials of any heading except that of the product, and — in which at least 40 per cent by weight of all the materials of Chapter 4 used are originating		

Note 3

The following rule shall confer origin for products exported from the European Union to Colombia or Peru within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
1805	Cocoa powder, not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product		
Colombia		Peru		
100 tons		450 tons		

Note 4

The following rule shall confer origin for products exported from the European Union to Peru and from Peru to the European Union:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 3824	Biodiesel: mixtures of mono alkyl ethers of the fatty acids of the long chain of sub products of vegetable and animal oils. For greater certainty, the mono alkyl ether makes reference to methyl ether or ethyl ether of fatty acids	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

Note 5

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not-reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex works price of the product
Colombia		Peru	
15 000 tons		15 000 tons	

If more than 75 per cent of the above-stated quota quantities is used during a given year, these quantities shall be reviewed, with a view to agree on their increase, in the Subcommittee.

Note 6

The following rule shall confer origin for products exported from Peru to the European Union within the annual quota indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 5607 50 and 5608	Twine (cordage) and nets	Manufacture from high tenacity filament yarn classified in subheadings 5402 11, 5402 19 or 5402 20	
HS classification		Peru	
Ex 5607 50 and 5608		650 tons	

This quantity shall be subject to revision every three years, in a period of 12 years. If more than 75 per cent of the above-stated quota quantity is used per year during that 3-year period, the quantity for the next three years will be increased by the rate of growth over the same period of exports from Peru to the European Union of products of chapter 50 to 63 or by 5 per cent, whichever is higher.

The revision mentioned in paragraph 1 will be made according to the data published by the statistical office of the European Union (EUROSTAT) as soon as they are available. The European Commission shall publish the adjusted quotas in the Official Journal of the European Union.

Note 7

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6108.22	Women's or girls' briefs and panties, knitted or crocheted of man-made fibres	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6112.31	Men's or boys' swimwear knitted or crocheted of synthetic fibres	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6112.41	Women's or girls' swimwear knitted or crocheted of synthetic fibres	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6115.10	Graduated compression hosiery (for example, stockings for varicose veins), knitted or crocheted	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6115.21	Other pantyhose and tights of synthetic fibres measuring per single yarn less than 67 decitex, knitted or crocheted	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6115.22	Other pantyhose and tights of synthetic fibres measuring per single yarn 67 decitex or more, knitted or crocheted	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6115.30	Other women's full-length or knee length hosiery, measuring per single yarn less than 67 decitex	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	
6115.96	Other, of synthetic fibres	Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404	

HS heading	Colombia	Peru
6108.22	200 tons	200 tons
6112.31	25 tons	25 tons
6112.41	100 tons	100 tons
6115.10	25 tons	25 tons
6115.21	40 tons	40 tons
6115.22	15 tons	15 tons
6115.30	25 tons	25 tons
6115.96	175 tons	175 tons

If more than 75 per cent of the above-stated quota quantities is used during a given year, these quantities shall be reviewed, with a view to agree on their increase, in the Subcommittee.

Note 8

The rules of origin provided for in Appendix 2 for the products listed below shall apply for as long as the European Union maintains a 0 per cent WTO bound tariff for these products. If the European Union increases the WTO bound tariff applicable to these products, the following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7209 to 7214	Flat-rolled products of iron or non-alloy steel; bars and rods of iron or non-alloy steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7216 to 7217	Angles, shapes and sections of iron or non-alloy steel; wire of iron or non-alloy steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7304 to 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7308	Structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

HS heading	Description	Colombia (tons)	Peru (tons)
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	100,000	100,000
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	100,000	100,000
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	100,000	100,000
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	100,000	100,000

HS heading	Description	Colombia (tons)	Peru (tons)
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	100,000	100,000
7216	Angles, shapes and sections of iron or non-alloy steel	100,000	100,000
7217	Wire of iron or non-alloy steel	50,000	50,000
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	50,000	50,000
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	50,000	50,000
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	100,000	100,000
7308	Structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	50,000	50,000

When 50 per cent of a quota entry is reached, during a given year, the annual tonnage shall increase by 50 per cent for the following year. The basis for calculation shall be the quota quantity of the previous year. These quantities, as well as the basis for calculation may be revised at the request of any Party upon agreement with the other Parties.

Note 9

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

HS heading	Colombia	Peru
7321	20,000 units	20,000 units
7323	50,000 tons	50,000 tons
7325	50,000 tons	50,000 tons

These quantities may be revised at the request of any Party upon agreement with the other Parties.

Appendix 3

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Member States of the European Union and of the signatory Andean Countries may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form 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 (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
	2. Certificate used in preferential trade between And <i>(Insert appropriate countries, groups of countries or territories)</i>		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ ; Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	
11. COMPETENT OR CUSTOMS AUTHORITY ENDORSEMENT ⁽²⁾ <i>Declaration certified</i> Export document ⁽³⁾ Form No Of Competent Authority or Customs office Issuing country or territory Place and date (Signature)		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)	

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.⁽²⁾ The Parties shall accept EUR.1 forms which make no reference to "competent authority" in box 11.⁽³⁾ Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION Verification carried out shows that this certificate ⁽¹⁾ ☐ was issued by the Competent Authority or customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) (Signature) Stamp	 (Place and date) (Signature) Stamp ⁽¹⁾ Insert X in the appropriate box.

NOTES

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

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

Appendix 4

INVOICE DECLARATION*Specific requirements as for the making out of an invoice declaration*

An invoice declaration, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the domestic law of the exporting Party. If the declaration is handwritten, it shall be written in ink in printed characters. The invoice declaration must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (разрешение № ... от митница или от друг компетентен държавен орган ⁽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 o de la autoridad gubernamental competente n° ... ⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení celního nebo příslušného vládního orgánu ... ⁽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 eller den kompetente offentlige myndigheds tilladelse nr. ... ⁽¹⁾) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligung der Zollbehörde oder der zuständigen Regierungsbehörde Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ... ⁽²⁾ sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti või pädeva valitsusasutuse 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 ή της καθύλην αρμόδιας αρχής, υπ' αριθ. ... ⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... ⁽²⁾.

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière ou de l'autorité gouvernementale compétente 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 o dell'autorità governativa competente n. ... ⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas vai kompetentu valsts iestāžu pilnvara Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės arba kompetentingos viešosios valdžios institucijos liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) vagy az illetékes kormányzati szerv által kiadott engedély száma: ...) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... származásúak⁽²⁾.

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira ou da autoridade governamental competente nº ...⁽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 sau a autorității guvernamentale competente nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovak version

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

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom, (pooblastilo carinskih ali pristojnih državnih organov št. ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin tai toimivaltaisen julkisen viranomaisen lupa nro ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperäituotteita⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd eller behörig statlig myndighet 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)

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 36 of this Annex, 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 20(5) of this Annex. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory

Appendix 5

PRODUCTS TO WHICH SUBPARAGRAPH (b) OF THE DECLARATION OF THE EUROPEAN UNION CONCERNING ARTICLE 5 IN RELATION TO ORIGINATING PRODUCTS FROM PERU AND COLOMBIA APPLIES

1. The conditions established in subparagraph (b) of the Declaration of the European Union concerning Article 5 in relation to originating products from Peru and Colombia apply for determining the origin of the following products exported from Peru to the European Union subject to the annual quotas established below:

Combined Nomenclature 2008	Description	Metric tons
0303 74 30	Frozen mackerel "Scomber scombrus" and "Scomber japonicus"	4 000
0303 79 65	Frozen anchovies "Engraulis spp."	120
0303 79 91	Horse mackerel "scad" "Caranx trachurus, Trachurus trachurus", frozen	60
0307 49 59	Frozen squid "Ommastrephes spp.", "Nototodarus spp." and "Sepioteuthis spp.", with or without shell (excl. "Ommastrephes Sagittatus")	4 200
0307 49 99	Squid "Ommastrephes spp.", "Nototodarus spp.", "Sepioteuthis spp.", dried, salted or in brine, with or without shell (excl. "Ommastrephes Sagittatus")	2 500
1604 15 11	Fillets of mackerel of the species Scomber scombrus and Scomber japonicus, prepared or preserved	2 000
1604 15 19	Mackerel of the species Scomber scombrus and Scomber japonicus, prepared or preserved, whole or in pieces (excl. minced mackerel and fillets of mackerel)	800
1604 15 90	Prepared or preserved mackerel of species Scomber australasicus, whole or in pieces (excl. minced)	20
1604 16 00	Prepared or preserved anchovies, whole or in pieces (excl. minced)	400
1604 20 40	Prepared or preserved anchovies (excl. whole or in pieces)	30
1605 90 30	Mussels, snails and other molluscs, prepared or preserved (excl. mussels of the species Mytilus and of the species Perna)	500

2. The proofs of origin issued or made out for products which use the quotas established in this Appendix shall bear the following statement in English: "Product originating in accordance with Appendix 5 of Annex II".
3. The quotas established in this Appendix shall be managed on a first-come, first-served basis. The quantities exported to the European Union shall be calculated on the basis of the imports of the European Union.

Declaration of the European Union concerning Article 5 in relation to originating products from Peru and Colombia

The European Union declares that, for the purposes of subparagraphs 1(f) and 1(g) of Article 5 of Annex II Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation (hereinafter referred to as 'the Annex'):

- (a) the terms 'their vessels' and 'their factory ships' shall apply only to vessels and factory ships which ⁽¹⁾:
- (i) are registered in a European Union Member State or in a signatory Andean Country;
 - (ii) sail under the flag of a European Union Member State or of a signatory Andean Country; and
 - (iii) meet the following conditions:
 - they are at least 50 percent owned by nationals of a European Union Member State or of a signatory Andean Country; or
 - they are owned by juridical persons:
 - = which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and
 - = which are at least 50 percent owned by nationals or public entities of a European Union Member State or of a signatory Andean Country.
- (b) notwithstanding subparagraph (a), the terms 'their vessels' and 'their factory ships' shall also apply to vessels and factory ships that capture products of sea fishing within 200 nautical miles from the baselines of Peru and that comply with the following conditions:
- (i) they are registered in a European Union Member State or in a signatory Andean Country;
 - (ii) they sail under the flag of a European Union Member State or of a signatory Andean Country;
 - (iii) they land their captures in Peru; and
 - (iv) they are owned by juridical persons:
 - which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and
 - who collect more than 50 percent of their total turnover in a European Union Member State or in a signatory Andean Country

The conditions established in this subparagraph (b) shall be applicable to products specified in Appendix 5.

Every three years from the entry into force of this Agreement, the European Union shall review Appendix V, taking into account the situation of the biomass within 200 nautical miles from the base lines of Peru, the investments in Peru, its export capacity and the social and economic impact in the European Union.

The provisions of the Annex and its Appendices shall be applicable to the present Declaration, which constitutes an integral part of this Agreement.

⁽¹⁾ For the purposes of fulfilling the conditions for the vessels and factory ships established under this subparagraph of this Declaration, cumulation of origin may apply with a member Countries of the Andean Community that is not a Party to this Agreement, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama and Venezuela.

Joint Declaration of Peru and Colombia concerning Article 5 in relation to originating products from the European Union

The Republic of Peru and the Republic of Colombia declare that, for the purposes of subparagraphs 1(f) and 1(g) of Article 5 of Annex II Concerning the Definition of The Concept of 'Originating Products' and Methods of Administrative Cooperation (hereinafter referred to as 'the Annex'):

The terms 'their vessels' and 'their factory ships' shall apply only to vessels and factory ships which:

- (a) are registered in a European Union Member State or in a signatory Andean Country;
- (b) sail under the flag of a European Union Member State or of a signatory Andean Country; and
- (c) meet the following conditions:
 - (i) they are at least 50 percent owned by nationals of a European Union Member State or of a signatory Andean Country; or
 - (ii) they are owned by juridical persons:
 - which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and
 - which are at least 50 percent owned by nationals or public entities of a European Union Member State or of a signatory Andean Country.

The provisions of the Annex and its Appendices shall be applicable to this Declaration, which constitutes an integral part of this Agreement.

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 signatory Andean Countries as originating in the European Union within the meaning of Article 2 of Annex II Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation (hereinafter referred to as 'the Annex').
2. The Annex shall apply *mutatis mutandis* for the purposes 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 signatory Andean Countries as originating in the European Union within the meaning of Article 2 of Annex II Concerning the Definition of The Concept of 'Originating Products' and Methods of Administrative Cooperation (hereinafter referred to as 'the Annex').
 2. The Annex shall apply *mutatis mutandis* for the purposes of defining the originating status of the above-mentioned products.
-

Joint Declaration on the Revision of the rules of origin contained in Annex II Concerning the Definition of 'Originating Products' and Methods of Administrative Cooperation

1. The Parties agree to review the rules of origin contained in the Annex II Concerning the Definition of 'Originating Products' and Methods of Administrative Cooperation (hereinafter referred to as 'the Annex') and discuss the necessary amendments upon request of either Party. In such discussions, the Parties shall take into account the development of technologies, production processes and all other factors, including on-going reforms of rules of origin, which might justify the changes to the rules. Any changes to the Annex shall be made on the basis of an agreement of the Parties concerned, in accordance with Article 37 of the Annex.
 2. Appendix 2 to the Annex will be adapted in accordance with the periodical changes to the Harmonised System.
 3. The Parties agree to analyse the feasibility of implementing a digital proof of origin.
-

ANNEX III

SPECIAL PROVISIONS ON ADMINISTRATIVE COOPERATION

1. The Parties agree that administrative cooperation between their competent authorities is essential for the implementation and the control of the preferential treatment granted under this Agreement and underline their commitment to combat potential problems in this respect.
2. Where a Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation with respect to the preferences granted under this Agreement, the Party concerned may, in accordance with this Annex, temporarily suspend the relevant preferential treatment of the product(s) concerned by the failure to provide administrative cooperation, the products concerned being of a specific origin and of the same tariff classification.
3. For the purposes of this Annex, a failure to provide administrative cooperation between the Competent Authorities of the Parties means:
 - (a) a repeated failure to fulfil the obligation to verify the originating status of the product(s) concerned under Article 31 of Annex II (Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation);
 - (b) a repeated refusal or undue delay in carrying out and/or communicating the result of the verification of the proof of origin under Article 31 of Annex II (Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation);
 - (c) a repeated refusal or undue delay in obtaining authorisation to participate, along with officials of the exporting Party, in visits in the territory of the exporting Party to verify the origin of the products, when requested by the importing Party.
4. The application of a temporary suspension shall be subject to the following conditions:
 - (a) the Party which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation shall raise the issue with the Subcommittee on Customs, Trade Facilitation and Rules of Origin and, without undue delay, notify the Trade Committee of its finding together with the objective information. Such Party shall enter into consultations within the Trade Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties;
 - (b) where the Parties have entered into consultations within the Trade Committee as indicated in subparagraph (a) and have failed to agree on an acceptable solution within three months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product or products concerned by the failure to provide administrative co-operation;
 - (c) temporary suspensions shall not exceed a period of six months, which may be renewed if the conditions that gave rise to the suspension persist; a temporary suspension and its renewal shall be notified to the Trade Committee without undue delay and shall be subject to periodic consultations within the Trade Committee in particular with a view to their termination as soon as the conditions for their application no longer apply.
5. Once a Party has temporarily suspended preferential tariff treatment, the Parties are entitled to request the activation of the Dispute Settlement mechanism under Title XII of this Agreement. In that case, the stage of consultations established in paragraph 4(a) shall replace the stage of consultations established in Article 301 of this Agreement, provided that the conditions provided for in paragraph 9 of that Article are fulfilled ⁽¹⁾.

⁽¹⁾ For the purposes of this paragraph, the reference to a subcommittee in Article 301 paragraph 9 shall be understood as referring to the Trade Committee.

ANNEX IV

AGRICULTURAL SAFEGUARD MEASURES

SECTION A

COLOMBIA

Subject Goods and Trigger Import Volumes

For the purposes of Article 29 of this Agreement, European Union goods that may be subject to an agricultural safeguard measure and the trigger aggregate volumes from each of those goods are listed below:

Staging category LP1:

Tariff lines	Year	Trigger Import Volume (Metric tones)
04021010 04021090 04022111 04022119 04022191 04022199		
	Entry into Force	20 % in addition of the pro – rated quota
	1	5 280
	2	5 760
	3	6 240
	4	6 720
	5	7 200
	6	7 680
	7	8 160
	8	8 640
	9	9 120
	10	9 600
	11	10 080
	12	10 560
	13	11 040
	14	11 520
	15	12 000
	16	12 480
	17	12 960

Staging category LP2:

Tariff lines	Year	Trigger Import Volume (Metric tones)
04022911 04022919 04022991 04022999 04029110 04029190 04029990		
	Entry into Force	20 % in addition of the pro – rated quota
	1	660
	2	720
	3	780
	4	840
	5	900
	6	960
	7	1 020
	8	1 080
	9	1 140
	10	1 200
	11	1 260
	12	1 320

Staging category LS:

Tariff lines	Year	Trigger Import Volume (Metric tones)
04041010 04041090 04049000		
	Entry into Force	20 % in addition of the pro – rated quota
	1	3 300
	2	3 600
	3	3 900
	4	4 200
	5	4 500
	6	4 800
	7	5 100
	8	5 400
	9	5 700

Tariff lines	Year	Trigger Import Volume (Metric tones)
	10	6 000
	11	6 300
	12	6 600

Staging category Q:

Tariff lines	Year	Trigger Import Volume (Metric tones)
04062000 04063000 04064000 04069040 04069050 04069060 04069090		
	Entry into Force	20 % in addition of the pro – rated quota
	1	3 049
	2	3 326
	3	3 604
	4	3 881
	5	4 158
	6	4 435
	7	4 712
	8	4 990
	9	5 267
	10	5 544
	11	5 821
	12	6 098
	13	6 376
	14	6 653
	15	6 930
	16	7 207
	17	7 484

Staging category LM:

Tariff lines	Year	Trigger Import Volume (Metric tones)
19011010 19011091 19011099		
	Entry into Force	20 % in addition of the pro – rated quota
	1	1 452

Tariff lines	Year	Trigger Import Volume (Metric tonnes)
	2	1 584
	3	1 716
	4	1 848
	5	1 980
	6	2 112
	7	2 244
	8	2 376
	9	2 508
	10	2 640
	11	2 772
	12	2 904
	13	3 036
	14	3 168
	15	3 300
	16	3 432
	17	3 564

SECTION B

PERU

1. Peru may apply an agricultural safeguard measure provided in Article 29 of this Agreement to the goods listed in this Annex when the amount of imports exceeds by 10 per cent the volume of the tariff rate quota set out for that year in Section C of Appendix 1 of Annex I (Tariff Elimination Schedules).
2. For heading 1601, Peru may apply an agricultural safeguard measure when the amount of imports exceeds 400 metric tonnes. This amount shall be increased by 40 metric tonnes each year.

NAN07 2010	Description
0203110000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FRESH OR CHILLED
0203120000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FRESH OR CHILLED
0203190000	OTHER MEAT OF SWINE, FRESH OR CHILLED
0203210000	MEAT OF SWINE AS CARCASSES AND HALF-CARCASSES, FROZEN
0203220000	HAMS, SHOULDERS AND CUTS THEREOF, FROM SWINE, WITH BONE IN, FROZEN
0203290000	OTHER MEAT OF SWINE, FROZEN
0402101000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG.
0402109000	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG.

NAN07 2010	Description
0402211100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG
0402211900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG
0402219100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG
0402219900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG
0402291100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG
0402291900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG
0402299100	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG
0402299900	MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG
0402911000	EVAPORATED MILK
0402919000	OTHER MILK OR CREAM, WITHOUT ADDED SUGAR OR OTHER SWEETENER
0402991000	CONDENSED MILK
0402999000	OTHER MILK OR CREAM, WITH ADDED SUGAR OR OTHER SWEETENER
0406100000	FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE, AND CURD
0406200000	CHEESE OF ALL KINDS, GRATED OR POWDERED
0406300000	PROCESSED CHEESE, NOT GRATED OR POWDERED
0406400000	BLUE PASTE CHEESE
0406904000	CHEESE WITH A MOISTURE CONTENT OF LESS THAN 50 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS
0406905000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 50 % BUT NO MORE THAN 56 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS
0406906000	CHEESE WITH A MOISTURE CONTENT OF AT LEAST 56 % BUT NO MORE THAN 69 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS
0406909000	OTHER CHEESE
1601000000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS

ANNEX V

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS*Article 1***Definitions**

For the purposes of this Annex:

- ‘applicant authority’ means any competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Annex;
- ‘customs legislation’ means any law, rule or any other legal instrument applicable in the territory of a Party, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- ‘operation in breach of customs legislation’ means any violation or attempted violation of the customs legislation of any Party;
- ‘personal data’ means any information relating to an identified or identifiable individual and may mean, if the legislation of the Party so provides, any information relating to an identified or identifiable legal person;
- ‘requested authority’ means any competent administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Annex.

*Article 2***Scope of Application**

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions set out in this Annex, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Annex, shall apply to any administrative authority of the Parties which is competent for the application of this Annex. This shall not prejudice the rules governing mutual assistance in criminal matters, nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by the said authority.
3. Assistance to recover duties, taxes or fines is not covered by this Annex.

*Article 3***Assistance on Request**

1. Upon request of an applicant authority, the requested authority shall provide it with all relevant information that may enable it to

ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. Upon request of an applicant authority, the requested authority shall inform it as to whether:

- (a) goods exported from the territory of a Party have been properly imported into the territory of another Party, specifying, where appropriate, the customs procedure applied to the goods;

- (b) goods imported into the territory of a Party have been properly exported from the territory of another Party, specifying, where appropriate, the customs procedure applied to the goods.

3. Upon request of an applicant authority, a requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;

- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;

- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

*Article 4***Spontaneous Assistance**

The Parties shall assist each other, at their own initiative and in accordance with their laws, rules and other legal instruments, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to another Party;

- (b) new means or methods employed in carrying out operations in breach of customs legislation;

- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5

Delivery and Notification

1. Upon request of an applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order to deliver any document or to notify any decision emanating from the applicant authority and falling within the scope of application of this Annex, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing either in Spanish or in English, whichever is acceptable to the requested authority.

Article 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Annex shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required by the urgency of the situation, oral requests may be accepted, but shall be immediately confirmed in writing.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of, and the reason for, the request;
- (d) the laws, rules and other legal instruments involved;
- (e) indications as accurate and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted to a signatory Andean Country in either Spanish or English, and in the case of the EU Party, in whichever of these is acceptable to the requested authority.

4. If a request does not meet the requirements set out in paragraphs 2 and 3, its correction or completion may be requested; in the

meantime precautionary measures may be ordered, according to the laws, rules and legal instruments of the Party concerned.

Article 7

Execution of Requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the laws, rules and other legal instruments of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the requested Party and subject to the conditions, laws, rules and other legal instruments laid down by the latter, be present at the offices of the requested authority or any other concerned authority in accordance with paragraph 1, in order to obtain relevant information in the context of an investigation aimed at establishing a breach or potential breach of customs legislation.

4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the territory of the latter.

Article 8

Form in Which Information Is to Be Communicated

1. A requested authority shall communicate results of requests for assistance to the applicant authority in written form, together with relevant documents, certified copies, reports and the like.

2. The information referred to in paragraph 1 may be in computerised form.

3. The documents provided under this Annex will not need further certification, authentication or other type of solemnity other than that provided by the competent administrative authority, and shall be held to be authentic.

Article 9

Exceptions to the Obligation to Provide Assistance

1. Assistance may be refused or may be subject to certain conditions or requirements being satisfied, where a Party is of the opinion that assistance under this Annex would:

- (a) be likely to prejudice the sovereignty of a signatory Andean Country or that of an European Union Member State which has been requested to provide assistance under this Annex;
- (b) be likely to prejudice public order, security or other essential interests, in particular in the cases referred to under Article 10, paragraph 2;
- (c) violate an industrial, commercial or professional secret; or
- (d) be unconstitutional or contrary to its law, rules or other legal instruments.

2. Assistance may be postponed by the requested authority on the grounds that it may interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

Article 10

Information Exchange and Confidentiality

1. Any information communicated in whatever form pursuant to this Annex shall be of a confidential or restricted nature, in accordance with the rules applicable in each of the Parties. Such information shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the authorities of the EU Party.

2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to that applicable in that particular case in the Party that may supply them.

3. A Party may refuse to provide the information requested by another Party where the latter has not acted in conformity with the provisions of paragraph 2.

4. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Annex, is considered to be for the purposes of this Annex. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the

courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Annex. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

5. Information obtained pursuant to this Annex shall be used solely for the purposes of the application of the latter. Where a Party wishes to use such information for other purposes, such Party shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11

Experts and Witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered under this Annex, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article 12

Assistance Expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Annex, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Annex shall be entrusted on the one hand to the customs or other competent authority designated by the relevant signatory Andean Country and on the other hand to the competent services of the European Commission and the customs authorities of the European Union Member States, as appropriate.

2. The authorities referred to in paragraph 1 shall decide on all practical measures and arrangements necessary for the application of this Annex, taking into consideration the rules in force in particular in the field of data protection. These authorities may recommend to the competent bodies the development of complementary instruments for the application of this Annex.

3. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Annex.

*Article 14***Other Agreements**

1. Taking into account the respective competencies of the European Union and of the European Union Member States, the provisions of this Annex shall:

- (a) not affect the obligations of the Parties under any other international agreement or convention;
- (b) be deemed complementary to agreements on mutual assistance which have been, or may be, concluded between an individual European Union Member State and a signatory Andean country; and
- (c) not affect European Union provisions governing the communication between the competent services of the European Commission and

the customs authorities of the European Union Member States of any information obtained under this Annex which could be of interest to the European Union.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Annex shall prevail over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between an European Union Member State and a signatory Andean Country insofar as the provisions of the latter are incompatible with those of this Annex.

3. The Parties shall consult to resolve any question relating to the applicability of this Annex, within the framework of the Subcommittee on Customs, Trade Facilitation and Rules of Origin established in Article 68 of this Agreement.

ANNEX VI

SANITARY AND PHYTOSANITARY MEASURES*Appendix 1***COMPETENT AUTHORITIES****1. Competent Authorities of the EU Party**

Control competences are shared between the national services of the European Union Member States and the European Commission. In this respect the following applies:

- (a) as regards exports to Colombia and/or Peru, the European Union Member States are responsible for control of the production conditions and procedures, including statutory inspections and issuing health (or animal welfare) certifications attesting compliance with the standards and requirements established by the importing Party.
- (b) as regards imports from Colombia and/or Peru, the European Union Member States are responsible for the control of the compliance of such imports with the import conditions established by the European Union;
- (c) the European Commission is responsible for overall co-ordination, inspections and audits of inspection systems and the necessary legislative action to ensure uniform application of standards and requirements within the European Union.

2. Competent Authorities of Colombia

Control and surveillance are carried out jointly by the Instituto Colombiano Agropecuario (hereinafter referred to as "ICA") and the Instituto Nacional de Vigilancia de Medicamentos y Alimentos – (hereinafter referred to as "INVIMA"), in accordance with the competences assigned to each institution by law. In this respect the following applies:

- (a) as regards exports to European Union Member States, ICA and INVIMA are responsible for the surveillance and control of the sanitary and phytosanitary conditions and procedures, including statutory inspections and issuing sanitary and phytosanitary certificates attesting compliance with the standards and requirements established by the importing Party;
- (b) as regards imports from the European Union Member States into Colombia, ICA and INVIMA are responsible for the verification and control of the compliance with the established import conditions, including the inspections and the sanitary and phytosanitary certificates issued by the European Union Member States attesting the compliance of such imports with the standards and import requirements in force in Colombia;
- (c) ICA and INVIMA are responsible, in accordance with their respective competences, for the overall co-ordination, inspection and audits of inspection systems.

3. Competent Authorities of Peru

The competent authorities of Peru in sanitary and phytosanitary matters are the following institutions:

- (a) Servicio Nacional de Sanidad Agraria (hereinafter referred to as "SENASA")
- (b) Dirección General de Salud Ambiental (hereinafter referred to as "DIGESA")
- (c) Ministerio de Salud
- (d) Instituto Tecnológico Pesquero (hereinafter referred to as "ITP")
- (e) Ministerio de Comercio Exterior y Turismo (hereinafter referred to as "MINCETUR").

*Appendix 2***REQUIREMENTS AND PROVISIONS FOR APPROVAL OF ESTABLISHMENTS FOR PRODUCTS OF ANIMAL ORIGIN**

1. The competent authority of the importing Party shall draw up lists of approved establishments and shall make these lists publicly available.
2. The requirements and procedures for approval are the following:
 - (a) the import of the animal product concerned from the exporting Party shall have been authorised by the competent authority of the importing Party; this authorisation shall include the import and certification requirements in force for the products concerned;
 - (b) the competent authority of the exporting Party shall approve the establishments intended to export and provide the importing Party with satisfactory sanitary guarantees that those establishments meet the relevant requirements of the importing Party;
 - (c) the competent authority of the exporting Party must have the effective power to suspend or withdraw the export approval of an establishment in the event of non-compliance of the relevant requirements of the importing Party;
 - (d) the importing Party may carry out verifications in accordance with the provisions of Article 93 of this Agreement, as part of the approval procedure;
 - (e) the verifications referred to in subparagraph (d), shall concern the structure, organisation and powers of the competent authority responsible for the approval of the establishments and the sanitary guarantees that such competent authority can provide regarding the compliance with the requirements of the importing Party;
 - (f) the verifications referred to in subparagraph (d), may include on-the-spot inspection of a representative number of establishments appearing on the list or lists provided by the exporting Party;
 - (g) taking into account the specific structure and distribution of competences within the EU Party, verifications referred to in subparagraph (d) carried out in the EU Party may concern individual European Union Member States;
 - (h) based on the results of the verifications provided for in subparagraph (d), the importing Party may modify the list of establishments.
3. Approval pursuant to paragraphs 1 and 2 shall initially be limited to the following categories of establishments:
 - (a) all establishments for fresh meat of domestic species;
 - (b) all establishments for fresh meat of wild and farmed game;
 - (c) all establishments for poultry meat;
 - (d) all establishments for meat products of all species;
 - (e) all establishments for other products of animal origin for human consumption (eg. casings, meat preparations, minced meat);
 - (f) all establishments for milk and milk products for human consumption; and
 - (g) processing establishments and factory/freezer vessels for fishery products for human consumption including bivalve molluscs and crustaceans.

*Appendix 3***GUIDELINES FOR CONDUCTING VERIFICATIONS**

Verifications may be carried out on the basis of audits and/or on-the-spot inspections.

For the purposes of this Annex:

- The "auditee" is the Party subject to the verification;
- The "auditor" is the Party that carries out the verification.

1. General Principles of Verification

- (a) verifications shall be carried out in cooperation between the auditor and the auditee in accordance with the provisions set out in this Appendix;
- (b) verifications shall aim at verifying the effectiveness of the controls of the auditee rather than at rejecting individual animals, groups of animals, consignments of food establishments or individual lots of plants or plant products; where verification reveals a serious risk to animal, plant or human health, the auditee shall take immediate corrective action. The process may include the study of the relevant regulations, the method of implementation, the assessment of the end result, the level of compliance and subsequent corrective actions;
- (c) the frequency of verifications shall be based on performance. A low level of performance should result in an increased frequency of verifications. Unsatisfactory performance shall be corrected by the auditee to the auditor's satisfaction;
- (d) verifications, and the decisions based on them, shall be made in a transparent and consistent manner.

2. Principles Relating to the Auditor

The auditors shall prepare a plan, preferably in accordance with recognised international standards, that covers the following points:

- (a) the subject, depth and scope of the verification;
- (b) the date and place of the verification, along with a timetable up to and including the issue of the final report;
- (c) the language or languages in which the verification will be conducted and the report written;
- (d) the identity of the auditors including, if a team approach is used, the leader; specialised professional skills may be required to carry out verification of specialised systems and programmes; and
- (e) a schedule of meetings with competent officials and visits to the establishments or facilities, as appropriate; the identity of establishments or facilities to be visited need not be stated in advance.

Subject to provisions on freedom of information, respect of commercial confidentiality shall be observed by the auditor. Conflicts of interest must be avoided.

3. Principles Relating to the Auditee

In order to facilitate verification, the following principles shall apply to actions taken by the auditee:

- (a) the auditee shall cooperate fully with the auditor and shall designate personnel responsible for this task; cooperation may include, for example:
 - (i) access to all relevant regulations and standards;
 - (ii) access to compliance programmes and relevant records and documents;
 - (iii) access to audit and inspection reports;
 - (iv) access to documentation concerning corrective actions and sanctions; and

(v) facilitating entry to establishments;

(b) the auditee shall carry out a documented programme to demonstrate to the auditor that standards are being met on a consistent and uniform basis.

4. Procedures

(a) Opening meeting

An opening meeting shall be held between representatives of the Parties. At this meeting, the auditor shall be responsible for reviewing the verification plan and confirming that adequate resources, documentation, and any other necessary means are available for conducting the verification.

(b) Document review

The document review may consist in the examination of the documents and records referred to in subparagraph 3(a), the structures and competences of the auditee, and any relevant changes to inspection and certification systems since the entry into force of this Agreement or after the last verification, with emphasis on the implementation of elements of the system of inspection and certification for animals, animal products plants or plant products of interest. This may include an examination of relevant inspection and certification records and documents.

(c) on-the-spot inspections

(i) to decide if an on-the-spot inspection should be carried out, the risk of the relevant animal, plant or animal or plant product should be considered, taking into account factors such as the history of conformity of the industry sector or exporting Party with requirements, the volume of product produced and imported or exported, changes in infrastructure and the domestic inspection and certification systems;

(ii) on-the-spot inspections may involve visits to production and manufacturing facilities, food-handling or storage areas and control laboratories to check on compliance with the information contained in the documentary material referred to in subparagraph (b) above.

(d) Follow-up verification

Where a follow-up verification is being conducted in order to verify the correction of deficiencies, it may be sufficient to examine only those points which have been found to require correction.

5. Working documents

Forms for reporting audit findings and conclusions should be standardised as much as possible in order to make the approach to verification more uniform, transparent and efficient. The working documents may include any checklist of elements to evaluate. Such checklists may cover:

(a) legislation;

(b) structure and operations of inspection and certification services;

(c) establishment details and working procedures, health statistics, sampling plans and results;

(d) compliance action and procedures;

(e) reporting and complaint procedures; and

(f) training programmes.

6. Closing Meeting

A closing meeting shall be held between representatives of the Parties involved, including, where appropriate, officials responsible for the national inspection and certification programmes. At this meeting, the auditor shall present the findings of the verification. The information shall be presented in a clear and concise manner, so that the conclusions of the audit are clearly understood. An action plan for correction of any deficiencies noted shall be drawn up by the auditee, preferably with target dates for completion.

7. Report

The draft report of verification shall be forwarded to the auditee within 45 working days following the closing meeting referred to in paragraph 6. The auditee shall have 30 working days to comment on the draft report. Comments made by the auditee shall be attached to and, where appropriate, included in the final report. However, where a significant public, animal or plant health risk has been identified during the verification, the auditee shall be informed as soon as possible and, in any case, within 10 working days following the end of the verification.

Appendix 4

CONTACT POINTS AND WEB-SITES**A. Contact Points**

For the European Union

European Commission

Postal Address: Rue de la Loi 200 - B-1049 Brussels –Belgium

Tel. + 322 2963314

Fax. +322 2964286

For Colombia

Instituto Colombiano Agropecuario (ICA)

Postal Address: Calle 37 N° 8-43 Edificio Colgas, Bogotá, D.C. – Colombia

Tel. +57 1 3203654

Fax. +57 1 2324695

E- mail: subgerencia.pecuaria@ica.gov.co

Instituto Nacional de Vigilancia de Medicamentos y Alimentos (INVIMA)

Postal Address: Carrera 68D N° 17 – 11/21, Bogotá, D.C. - Colombia

Tel. +57 1 2988700

E-mail: invimagr@invima.gov.co

Ministerio de Comercio, Industria y Turismo

Postal Address: Calle 28 N° 13 A - 15, piso 3° - Bogotá, D.C. – Colombia

Tel. +57 1 6064775

For Peru

SENASA

Postal Address: Avenida la Molina N° 1915-Lima 12 – La Molina – Lima - Perú

Tel. +511 3133300

Fax. +511 3401486

DIGEMID

Postal Address: Las Amapolas N° 350 Urbanización San Eugenio – Lince – Lima – Perú

Tel. +511 4428335, 4210146, 4210258

Fax. +511 4226404

ITP

Postal Address: Carretera a Ventanilla Km. 5.2 - Callao – Perú

Tel.+511 5770116, 5770118

Fax.+511 5770908

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B. Free websites

For the European Union

http://europa.eu.int/comm/dgs/health_consumer/index_en.htm

For Colombia

www.ica.gov.co

www.invima.gov.co

www.mincomercio.gov.co

For Peru

www.senasa.gob.pe

www.digesa.minsa.gob.pe

www.itp.gob.pe

www.mincetur.gob.pe

ANNEX VII

LIST OF COMMITMENTS ON ESTABLISHMENT

(referred to in Article 114 of this Agreement)

SECTION A

COLOMBIA

1. The List of Commitments below indicates the economic activities committed by Colombia pursuant to Article 114 of this Agreement and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors from the other Party in those sectors. The list is composed of the following elements:

- (a) first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalization to which the reservations apply;
- (b) second column describing the applicable reservations and the obligation affected (Market Access or National Treatment). The Market Access and National Treatment commitments are independent; therefore if Market Access is not committed in a sub-sector (remains 'unbound'), this does not invalidate the National Treatment commitment.

The sectors or sub-sectors which are not included in the following list are not committed.

2. In identifying individual sectors and sub-sectors:

- (a) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002; and
- (b) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the other Party.

4. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.

5. In accordance with Article 112 of this Agreement, non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

NOTES ON THE LIMITATIONS APPLIED TO SECTORIAL SPECIFIC COMMITMENTS ON ESTABLISHMENT IN SERVICES AND NON SERVICES SECTORS

Note number 1: Colombia reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups, including with respect to the communal lands held by ethnic groups in accordance with Art. 63 of the Constitución Política de Colombia. The ethnic groups in Colombia are: indigenous and Rom (gypsy) people, Afro-Colombian communities and the Raizal community of the Archipelago of San Andrés, Providencia, and Santa Catalina.

Note number 2: Colombia reserves the right to adopt or maintain any measure according rights or preferences to local communities with respect to the support and development of expressions relating to intangible cultural patrimony declared pursuant to Resolución No. 0168 de 2005.

Note number 3: If the Colombian State decides to sell all or part of its interest in an enterprise to a person other than a Colombian state enterprise or other Colombian government entity, it shall first offer such interest exclusively, and under the conditions established in articles 3 and 11 of Ley 226 de 1995, to:

- (a) current, pensioned, and former employees (other than former employees terminated for just cause) of the enterprise and of other enterprises owned or controlled by the enterprise;
- (b) associations of employees and former employees of the enterprise;
- (c) employee unions;
- (d) federations and confederations of trade unions;
- (e) employee funds ('fondos de empleados');
- (f) pension and severance funds; and
- (g) cooperative entities.

However, once such interest has been transferred or sold, Colombia does not reserve the right to control any subsequent transfer or other disposal of such interest.

Note number 4: A juridical person organized under the laws of another country, and with its principal domicile in another country, must establish as a branch in Colombia in order to develop a concession obtained from the Colombian State.

Note number 5: Only natural or juridical persons with their main office in the free port of San Andrés, Providencia, and Santa Catalina may supply services in this region.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Taxes National Treatment With regard to foreign corporations, a tax exists on remittances of profits ⁽¹⁾.
ALL SECTORS	Real estate National Treatment Colombia reserves the right to adopt or maintain any measure related to ownership of real property by foreigners in border regions, national coasts, or insular territory of Colombia. for the purposes of this entry: 'border region' means a zone of two kilometers in width, parallel to the national border line; 'national coast' means a zone of two kilometers in width, parallel to the line of the highest tide; and 'insular territory' means islands, islets, keys, headlands, and shoals that are part of the territory of Colombia.
ALL SECTORS	Investment Market Access and National Treatment Foreign investment is allowed in all sectors of the economy except for investment projects in activities relating to national defence and the processing and disposal of toxic, hazardous or radioactive waste not produced in Colombia.
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽²⁾	None, except as indicated in notes number 1, 2 and 3 of this Section.
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ⁽²⁾	None, except as indicated in notes number 1, 2 and 3 of this Section.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ⁽²⁾	Market Access and National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Only Colombian nationals may engage in artisanal fishing. A foreign-flagged vessel may engage in fishing and related activities in Colombian territorial waters only in association with a Colombian enterprise that owns a permit. The costs of the permit and fishing license are higher for foreign-flagged vessels than for Colombian-flagged vessels. If the flag of a foreign-flagged vessel is that of a country that is a party to another bilateral agreement with Colombia, the terms of that other bilateral agreement shall determine whether or not the requirement to associate with a Colombian enterprise that owns a permit applies.

Sector or Sub-Sector	Description of Reservations
3. MINING AND QUARRYING	
A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	None, except as indicated in notes number 1, 2 and 3 of this Section.
B. Extraction of crude petroleum and natural gas ⁽³⁾ (ISIC rev 3.1: 1110)	None, except as indicated in notes number 1, 2 and 3 of this Section.
C. Mining of metal ores (ISIC rev 3.1: 13)	None, except as indicated in notes number 1, 2 and 3 of this Section.
D. Other mining and quarrying (ISIC rev 3.1: 14)	None, except as indicated in notes number 1, 2 and 3 of this Section.
4. MANUFACTURING ⁽⁴⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None, except as indicated in notes number 1, 2 and 3 of this Section.
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None, except as indicated in notes number 1, 2 and 3 of this Section.
C. Manufacture of textiles (ISIC rev 3.1: 17)	None, except as indicated in notes number 1, 2 and 3 of this Section.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None, except as indicated in notes number 1, 2 and 3 of this Section.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None, except as indicated in notes number 1, 2 and 3 of this Section.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None, except as indicated in notes number 1, 2 and 3 of this Section.

Sector or Sub-Sector	Description of Reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None, except as indicated in notes number 1, 2 and 3 of this Section.
H. Publishing, printing and reproduction of recorded media ⁽⁵⁾ (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ⁽⁶⁾)	None, except as indicated in notes number 1, 2 and 3 of this Section.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None, except as indicated in notes number 1, 2 and 3 of this Section.
J. Manufacture of refined petroleum products (ISIC rev 3.1: 232)	None, except as indicated in notes number 1, 2 and 3 of this Section.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None, except as indicated in notes number 1, 2 and 3 of this Section.
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None, except as indicated in notes number 1, 2 and 3 of this Section.
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None, except as indicated in notes number 1, 2 and 3 of this Section.
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None, except as indicated in notes number 1, 2 and 3 of this Section.
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None, except as indicated in notes number 1, 2 and 3 of this Section.
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None, except as indicated in notes number 1, 2 and 3 of this Section.
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None, except as indicated in notes number 1, 2 and 3 of this Section.

Sector or Sub-Sector	Description of Reservations
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None, except as indicated in notes number 1, 2 and 3 of this Section.
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None, except as indicated in notes number 1, 2 and 3 of this Section.
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None, except as indicated in notes number 1, 2 and 3 of this Section.
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None, except as indicated in notes number 1, 2 and 3 of this Section.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None, except as indicated in notes number 1, 2 and 3 of this Section.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None, except as indicated in notes number 1, 2 and 3 of this Section.
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None, except as indicated in notes number 1, 2 and 3 of this Section.
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None, except as indicated in notes number 1, 2 and 3 of this Section.
U. Recycling (ISIC rev 3.1: 37)	None, except as indicated in notes number 1, 2 and 3 of this Section.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	

Sector or Sub-Sector	Description of Reservations
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁷⁾	None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access Only enterprises organized under Colombian law before July 12, 1994, may engage in marketing (comercialización) and transmission of electrical power or engage in more than one of the following activities at the same time: generation, distribution, or transmission of electrical power.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽⁸⁾	None, except as indicated in notes number 1, 2 and 3 of this Section.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽⁹⁾	None, except as indicated in notes number 1, 2 and 3 of this Section.
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) Only locally qualified lawyers can supply services in respect of domestic law.	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
b) 1. Accounting and Bookkeeping Services (CPC 862)	National Treatment Registration as an accountant is required, for which it is necessary to be a Colombian national having the exercise of civil rights or a foreigner domiciled in Colombia for at least three years prior to the application. Evidence of accounting experience of not less than one (1) year, acquired in Colombia either during or upon completion of studies in public accountancy. Market Access None
c) Taxation Advisory Services (CPC 863)	None

Sector or Sub-Sector	Description of Reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
i) Veterinary services (CPC 932)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access Unbound.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopedically goods (CPC 63211) and other services supplied by pharmacists — Provisions set out for Sector 9. Distribution Services apply	National Treatment None. Market Access None.
B. Computer and Related Services (CPC 84)	For CPC 841, CPC 842, CPC 843 and CPC 844 None For CPC 845+849 Market Access: None, except as indicated in note number 1 of this Section. For CPC 845+849 National Treatment: None except as indicated in notes number 1, 2 and 3 of this Section.
C. Research and Development Services	Notes number 1, 2 and 3 of this Section apply as limitations to National Treatment on this sector.

Sector or Sub-Sector	Description of Reservations
a) Research and experimental development services on physical sciences (CPC 85101)	National Treatment None, except that mechanisms and incentives are established to encourage transfer of technology and appropriation of knowledge by local firms, with the involvement, where possible, of recognized research groups and centres. Market Access Unbound
b) Research and experimental development services on social sciences and humanities (CPC 852)	National Treatment None, except that mechanisms and incentives are established to encourage transfer of technology and appropriation of knowledge by local firms, with the involvement, where possible, of recognized research groups and centres. Market Access Unbound
c) Interdisciplinary Research and Development services (CPC 853)	National Treatment None, except that mechanisms and incentives are established to encourage transfer of technology and appropriation of knowledge by local firms, with the involvement, where possible, of recognized research groups and centres. Market Access Unbound
D. Real Estate Services	
a) Involving Own or Leased Property (CPC 821)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
b) On a Fee or Contract Basis (CPC 822)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
b) Relating to Aircraft (CPC 83104)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None
d) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
e) Relating to personal and household goods (CPC 832)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
f) Telecommunications equipment rental (CPC 7541)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
F. Other Business Services	
b) Market Research and Opinion Polling (CPC 864)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
c) Management Consulting Services (CPC 865)	None

Sector or Sub-Sector	Description of Reservations
d) Services Related to Management Consulting (CPC 866)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
e) Technical Testing and Analysis Services (CPC 8676)	None
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Only Colombian nationals may engage in artisanal fishing. The costs of the permit and fishing license are higher for foreign-flagged vessels than for Colombian-flagged vessels. If the flag of a foreign-flagged vessel is that of a country that is a party to another bilateral agreement with Colombia, the terms of that other bilateral agreement shall determine whether or not the requirement to associate with a Colombian enterprise that owns a permit applies Market Access None, except as indicated in note number 1 of this Section. A foreign-flagged vessel may engage in fishing and related activities in Colombian territorial waters only in association with a Colombian enterprise that owns a permit.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885, not including those part of CPC 88442)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
i) Placement and Supply Services of Personnel (CPC 872)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
k) Related Scientific and Technical Consulting Services (CPC 8675)	None

Sector or Sub-Sector	Description of Reservations
l) 1. Maintenance and repair of vessels (part of CPC 8868)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
l) 4. Maintenance and Repair of Aircraft and parts thereof (CPC 8868)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
m) Building-Cleaning Services (CPC 874)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
o) Packaging Services (CPC 876)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
p) Printing and Publishing (CPC 88442)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
q) Convention Services (CPC 87909)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 1. Translation and Interpretation Services (CPC 87905)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 2. Interior Design and other Specialty Design Services (CPC 87907) It does not include jewelry design nor handicrafts design	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 3. Collection Agency Services (CPC 87902)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 4. Credit reporting services (CPC 87901)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
r) 5. Duplicating services (CPC 87904) ⁽¹⁰⁾	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 6. Telecommunications consulting services (CPC 7544)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
r) 7. Telephone answering services (CPC 87903)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
7. COMMUNICATION SERVICES	
A. Postal and courier services Services relating to the handling ⁽¹¹⁾ of postal items ⁽¹²⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations:	National Treatment None, except as indicated in notes 1, 2, and 3 of this Section Only juridical persons established under Colombian law whose main corporate purpose is the provision of postal services may supply postal services and courier services in Colombia Market access: None, except as indicated in note 1 of this Section. In Colombia, the postal services indicated in i) to iv) are provided exclusively by the official postal operator.
i) Handling of addressed written communications on any kind of physical medium ⁽¹³⁾ , including — Hybrid mail service — Direct mail ii) Handling of addressed parcels and packages ⁽¹⁴⁾ iii) Handling of addressed press products ⁽¹⁵⁾ ,	

Sector or Sub-Sector	Description of Reservations
iv) Handling of the items referred to in i) to (ii) above as registered or insured mail) Express delivery services ⁽¹⁶⁾ for items referred to in (i) to (iii) above, vi) Handling of non-addressed items, vii) Exchange of documents ⁽¹⁷⁾	
B. Telecommunications Services ⁽¹⁸⁾ These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a. All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹⁹⁾ excluding broadcasting ⁽²⁰⁾	National Treatment None, except that <i>Colombia Telecomunicaciones S.A. E.S.P.</i> provides long-distance basic public switched telephony services under the same regulatory conditions as the other operators, other than the initial licence payment and duration of licence validity. Market access None
b. Satellite broadcast transmission services	National Treatment None Market access None
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For CPC 511, CPC 512, CPC 513, CPC 514, CPC 515 and CPC 516: None For CPC 517 and 518: National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. For CPC 517 and 518: Market Access None, except as indicated in note number 1 of this Section.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	These commitments do not include sectors in which the government establishes a monopoly, pursuant to Article 336 of the <i>Constitución Política</i> de Colombia, with revenue to be dedicated for public or social services ⁽²¹⁾. This limitation does not affect National Treatment. These commitments do not include distribution or sale of books, magazines, periodical publications, or printed or electronic newspapers; of recordings of movies or videos; of music recordings in audio or video format; of printed music scores or scores readable by machines; and of handicrafts.

Sector or Sub-Sector	Description of Reservations
	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Other Commission Agents' Services (CPC 621)	None.
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products)	None.
C. Retailing Services	
a) Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	None.
b) Retailing Services of telecommunication terminal equipment (part of CPC 7542)	None.
c) Food retailing services (CPC 631)	None.

Sector or Sub-Sector	Description of Reservations
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods (CPC 632 excluding CPC 63211 and 63297)	None.
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
D. Adult Education Services (CPC 924 ⁽²²⁾)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
11. ENVIRONMENTAL SERVICES	These commitments do not include public services whether owned and operated or contracted out by local, regional or central government. Sewage services, refuse disposal services and sanitation and similar services must be supply by a domiciliary public service enterprise, which must be organized under the ' <i>Empresas de Servicios Públicos</i> ' or ' <i>ESP</i> ' regime, must be domiciled in Colombia and organized under Colombian law as a share company (<i>sociedad por acciones</i>). National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
A. Waste Water Services (CPC 9401)	National Treatment None, except that an enterprise in which a locally organized community holds a controlling interest shall be given a preference over enterprises with otherwise equivalent bids in the granting of a concession or license for the provision of domiciliary public services to that community. Market Access None, except services established or maintained for a public purpose.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	

Sector or Sub-Sector	Description of Reservations
a) Refuse Disposal Services (CPC 9402)	National Treatment None, except that an enterprise in which a locally organized community holds a controlling interest shall be given a preference over enterprises with otherwise equivalent bids in the granting of a concession or license for the provision of domiciliary public services to that community. Market Access None, except services established or maintained for a public purpose.
b) Sanitation and Similar Services (CPC 9403)	National Treatment None, except that an enterprise in which a locally organized community holds a controlling interest shall be given a preference over enterprises with otherwise equivalent bids in the granting of a concession or license for the provision of domiciliary public services to that community. Market Access None, except services established or maintained for a public purpose.
C. Protection of ambient air and climate (CPC 9404) ⁽²³⁾	National Treatment None. Market Access None, except services established or maintained for a public purpose.
D. Remediation and clean up of soil and waters	
a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)	National Treatment None. Market Access None, except services established or maintained for a public purpose.
E. Noise and vibration abatement (CPC 9405)	National Treatment None. Market Access None, except services established or maintained for a public purpose.
F. Protection of biodiversity and landscape	

Sector or Sub-Sector	Description of Reservations
a) Nature and landscape protection services (part of CPC 9406)	National Treatment None. Market Access None, except services established or maintained for a public purpose.
G. Other environmental and ancillary services (CPC 94090)	National Treatment None. Market Access None, except services established or maintained for a public purpose.
12. FINANCIAL SERVICES	
All financial services	Except for reinsurance and retrocession, nothing in these commitments applies to financial services forming part of a statutory system of social security or public retirement plans. In the disposal of State holdings in enterprises, special conditions are offered exclusively to Colombian natural or legal persons. The establishment of suppliers of financial services from abroad is only permitted in the form of affiliated companies or subsidiaries. The supply of financial services must correspond to the purpose specifically authorized, which must adopt the corporate form required by Colombian legislation. Agencies of foreign financial entities may not supply financial services in Colombia. In the case of Banks and Insurances Companies and no later than four (4) years after the entry into force of this Agreement, Colombia will allow the establishment through branches Colombia reserves the right to choose how to regulate such forms of establishment of branches, including among others, their characteristics, structure, relationship to their parent company, capital requirements, technical reserves, and obligations regarding risk patrimony and their investments. ⁽²⁴⁾. Other modalities are excluded. For that purpose, Colombia may require that the capital assigned to the branches of banks of the other Party in Colombia be effectively brought into Colombia and converted into local currency, in accordance with Colombian law. The operations of branches of banks of the other Party shall be limited by the capital assigned and brought into Colombia. The supply of financial services in Colombia requires prior Government authorization. Such authorization is granted in accordance with the relevant requirements in Colombian legislation and with the regulatory principles generally accepted at the international level. In particular, the authorization permitting suppliers of financial services to operate in Colombia is subject to verification by the Finance Superintendence (Superintendencia Financiera de Colombia) of the character, responsibility and qualifications of persons participating in the operation as owners, directors or managers.

Sector or Sub-Sector	Description of Reservations
	In addition, the Finance Superintendence verifies that the applicant entities have satisfactory controls to prevent the laundering of assets and to manage risks, and that they have consolidated supervision in conformity with generally accepted principles in this respect at the international level. No later than four (4) years after the entry into force of this Agreement, Colombia will allow banks and insurance companies of the other Party to establish in its territory by way of branches.
A. Insurance and insurance-related services	
1. direct insurance (including co-insurance)	None, except that Colombia reserves the right to choose how to regulate the establishment of branches, including among others, their characteristics, structure, relationship to their parent company, the licensing regime; accounting; the responsibility of administrators; the authorized operations, including operations with the central bank; responsibility vis-à-vis local creditors; capital requirements, technical reserves, and obligations regarding risk patrimony and their investments ⁽²⁵⁾. For that purpose, Colombia may require that the capital assigned to the branches of insurance companies of the other Party in Colombia be effectively brought into Colombia and converted into local currency, in accordance with Colombian law. The operations of branches of insurance companies of the other Party shall be limited by the capital assigned and brought into Colombia
2. reinsurance and retrocession	None.
3. insurance inter-mediation, such as brokerage and agency	
4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	
B. Banking and other financial services (excluding insurance)	
1. acceptance of deposits and other repayable funds from the public	None, except that Colombia reserve the right to choose how to regulate the establishment of bank branches including among others, their characteristics, structure, relationship to their parent company, the licensing regime; accounting; the responsibility of administrators; the authorized operations, including operations with the central bank; responsibility vis-à-vis local creditors; capital requirements, technical reserves, and obligations regarding risk patrimony and their investments, capital requirements, technical reserves, and obligations regarding risk patrimony and their investments ⁽²⁶⁾. For that purpose, Colombia may require that the capital assigned to the branches of banks of the other Party in Colombia be effectively brought into Colombia and converted into local currency, in accordance with Colombian law. The operations of branches of banks of the other Party shall be limited by the capital assigned and brought into Colombia.
2. lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	
3. financial leasing	
4. all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	
5. guarantees and commitments	
6. trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:	

Sector or Sub-Sector	Description of Reservations
(a) money market instruments (including cheques, bills, certificates of deposits); (b) foreign exchange; (c) derivative products including, but not limited to, futures and options; (d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (e) transferable securities; and (f) other negotiable instruments and financial assets, including bullion. 7. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues 8. money broking	
9. asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services, excluding pension funds, management and severance payment funds management (Sociedades Administradoras de Fondos de Pensiones y Cesantias) and other assets management relating to the social security system.	None, excluding: custodial services, unless they are related to managing a collective investment scheme; trustee services, but not excluding the holding in trust of investments by a collective investment scheme established as a trust; and; execution services, unless they are related to managing a collective investment scheme.
10. settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments 11. provision and transfer of financial information, and financial data processing and related software.	None.
12. advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs 1 through 11, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	

Sector or Sub-Sector	Description of Reservations
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643)	For CPC 641 None. For CPC 642 and CPC 643 National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. For CPC 642 and CPC 643 Market Access None, except as indicated in note number 1 of this Section.
B. Travel Agencies and Tour Operators Services (CPC 7471)	None.
C. S Tourist Guides Services (CPC 7472)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services	
Circus, amusement park and similar attraction services (CPC 96194)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
Ballroom, discotheque and dance instructor services (CPC 96195)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
B. News and Press Agencies Services (CPC 962)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section.

Sector or Sub-Sector	Description of Reservations
	Market Access None, except as indicated in note number 1 of this Section. The director or general manager of a newspaper published in Colombia that focuses on Colombian politics must be a Colombian national.
C. Libraries, archives museums and other cultural services (only privately funded services) (CPC 963)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access Unbound.
D. Sporting services (CPC 9641)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access Unbound.
E. Recreation park and beach Services (CPC 96491)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
16. TRANSPORT SERVICES	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section.
A. Maritime transport	Colombia undertakes commitments according Maritime Transport Services List.
B. Internal Waterways Transport	
a) Passenger transportation (CPC 7221)	None.
b) Freight transportation (CPC 7222)	None.

Sector or Sub-Sector	Description of Reservations
C. Rail Transport	
a) Passenger transportation (CPC 7111)	National Treatment None. Market Access None, except restrictions on the number of concessions and the total number of operations.
b) Freight transportation (CPC 7112)	National Treatment None. Market Access None, except restrictions on the number of concessions and the total number of operations.
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	National Treatment None. Market Access None, except restrictions on the number of concessions and the total number of operations.
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account)	None.
E. Pipeline transport of goods other than fuel (CPC 7139)	National Treatment None. Market Access None, except restrictions on the number of concessions and the total number of operations.
17. SERVICES AUXILIARY TO TRANSPORT	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section. Unbound respecting the number of concessions and the total number of operations.

Sector or Sub-Sector	Description of Reservations
A. Services auxiliary to Maritime Transport	
g) Rental of Vessels with Crew (CPC 7213)	None.
h) Pushing and towing services (CPC 7214)	National Treatment and Market Access None, except that the holder of a concession to supply port services must be organized under Colombian law as a corporation (<i>sociedad anónima</i>) whose corporate objective is the construction, maintenance, and administration of ports.
j) Other supporting and auxiliary services (part of CPC 749)	None.
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of Vessels with Crew (CPC 7223)	None.
e) Pushing and towing services (CPC 7224)	National Treatment and Market Access None, except that the holder of a concession to supply port services must be organized under Colombian law as a corporation (<i>sociedad anónima</i>) whose corporate objective is the construction, maintenance, and administration of ports.
g) Other supporting and auxiliary services (part of CPC 749)	None.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741)	None.

Sector or Sub-Sector	Description of Reservations
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Pushing and towing services (CPC 7113)	None.
e) Supporting services for rail transport services (CPC 743)	None.
f) Other supporting and auxiliary services B (part of CPC 749)	None.
Customs Clearance Services (as defined in point 5 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None, except that in order to perform the following customs services, a person must be domiciled in Colombia or have a domiciled representative legally responsible for their activities in Colombia: customs intermediation, intermediation for postal services (<i>'intermediación para servicios postales'</i>) and <i>mensajería especializada</i> (including express delivery), deposit of merchandise, transportation of merchandise under the customs control, or international cargo services, or to act as Permanent Customs Users (<i>'Usuarios Aduaneros Permanentes'</i>) or Highly Exporting Users (<i>'Usuarios Altamente Exportadores'</i>). Market Access None ⁽²⁷⁾, except restrictions on the number of concessions for these type of services.
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741)	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	None.

Sector or Sub-Sector	Description of Reservations
e) Supporting services for road transport equipment (CPC 744)	None.
f) Other supporting and auxiliary services (part of CPC 749)	None.
Customs Clearance Services (as defined in point 5 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None, except that in order to perform the following customs services, a person must be domiciled in Colombia or have a domiciled representative legally responsible for their activities in Colombia: customs intermediation, intermediation for postal services (<i>'intermediación para servicios postales'</i>) and <i>mensajería especializada</i> (including express delivery), deposit of merchandise, transportation of merchandise under the customs control, or international cargo services, or to act as Permanent Customs Users (<i>'Usuarios Aduaneros Permanentes'</i>) or Highly Exporting Users (<i>'Usuarios Altamente Exportadores'</i>). Market Access None ⁽²⁷⁾, except restrictions on the number of concessions for these type of services.
E. Services auxiliary to air transport services	
a) Ground handling services	None.
b) Storage and warehouse services (part of CPC 742)	None.
c) Freight transport agency services (part of CPC 748)	None.
e) Sales and Marketing	None, except provisions on commissions and/or payments that transporters apply to travel agents and to intermediaries in general.
f) Computer Reservations System	None.
g) Airport management	None.
Customs Clearance Services (as defined in point 5 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None, except that In order to perform the following customs services, a person must be domiciled in Colombia or have a domiciled representative legally responsible for their activities in Colombia: customs intermediation, intermediation for postal services (<i>'intermediación para servicios postales'</i>) and <i>mensajería especializada</i> (including express delivery), deposit of merchandise, transportation of merchandise under the customs control, or international cargo services, or to act as Permanent Customs Users (<i>'Usuarios Aduaneros Permanentes'</i>) or Highly Exporting Users (<i>'Usuarios Altamente Exportadores'</i>). Market Access None ⁽²⁷⁾, except restrictions on the number of concessions for these type of services.

Sector or Sub-Sector	Description of Reservations
F. Services auxiliary to pipeline transport of goods other than fuel	
a) Storage and warehouse services of goods other than fuel transported by pipelines, (part of CPC 742)	None.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883)	None
B. Transportation of petroleum and natural gas (CPC 71310)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in notes number 1, 2 and 3 of this Section. Unbound respecting the number of concessions and the total number of operations.
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742) Bulk storage services of liquids or gases (CPC 74220)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in notes number 1, 2 and 3 of this Section.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water It applies what is set out in Sector 9. Distribution Services	National Treatment None. Market Access None, except that only enterprises organized under Colombian law before July 12, 1994, may engage in marketing (<i>comercialización</i>) and transmission of electrical power or engage in more than one of the following activities at the same time: generation, distribution, or transmission of electrical power.
E. Retailing Services of motor fuel (CPC 613) It applies what is set out in Sector 9. Distribution Services	None.

Sector or Sub-Sector	Description of Reservations
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled gas), steam and hot water It applies what is set out in Sector 9. Distribution Services	National Treatment None. Market Access None, except that only enterprises organized under Colombian law before July 12, 1994, may engage in marketing (<i>comercialización</i>) and transmission of electrical power or engage in more than one of the following activities at the same time: generation, distribution, or transmission of electrical power.
G. Services incidental to energy distribution (including the operation of transmission /distribution of electricity) (CPC 887)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section. Only enterprises organized under Colombian law before July 12, 1994, may engage in marketing (<i>comercialización</i>) and transmission of electrical power or engage in more than one of the following activities at the same time: generation, distribution, or transmission of electrical power. Unbound in respect of the establishment of exclusive areas for services incidental to energy distribution in order to ensure universal service
COMMUNITY, SOCIAL AND PERSONAL SERVICES OTHER SERVICES	
Funeral, cremation and undertaking services (CPC 97030)	National Treatment None, except as indicated in notes number 1, 2 and 3 of this Section. Market Access None, except as indicated in note number 1 of this Section. The supply of funeral services can be done by entities of cooperative or mutual nature, nonprofit entities (<i>entidades sin ánimo de lucro</i>) and corporations (<i>sociedades comerciales</i>), referred to in Article 86 of Law 1328 of 2009, independent of who are their shareholders.

(¹) Colombia considers that this tax is in conformity with the provisions of Article XIV of the GATS, in particular with the footnote of paragraph d) and therefore it is not specified or scheduled in this list.

(²) Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

(³) Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

(⁴) This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

(⁵) The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

(⁶) Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

(⁷) Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

(⁸) Does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽⁹⁾ Does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽¹⁰⁾ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).

⁽¹¹⁾ The term 'handling' should be taken to include clearance, sorting, transport and delivery.

⁽¹²⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽¹³⁾ E.g. letter, postcards.

⁽¹⁴⁾ Books, catalogues are included hereunder.

⁽¹⁵⁾ Journals, newspapers, periodicals.

⁽¹⁶⁾ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁽¹⁷⁾ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

⁽¹⁸⁾ In Colombia the provision of networks and telecommunications services, which is a public service entrusted to the state, is widespread and must be paid for by a contribution to the Information Technology and Telecommunications Fund. (Article 10 Law 1341)

⁽¹⁹⁾ These services do not include information online and/or data processing (including processing of transactions) included in Section 1.B. Computer Services.

⁽²⁰⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽²¹⁾ At the date of the signature of this Agreement, Colombia has in place monopolies only with respect to liquor and games of chance.

⁽²²⁾ Colombia understands regular education system to mean the formal education system provided for in its legislation.

⁽²³⁾ Corresponds to Cleaning Services of Exhaust Gases.

⁽²⁴⁾ Colombia may establish the following requirements, among others:

- (a) require branches to comply with the same obligations currently required or that may be required in the future of banks established under Colombian law;
- (b) ensure that mechanisms exist to ensure the availability to Colombia of information pertaining to a particular bank of the other Party from the financial supervisory and/or regulatory authorities of that other Party before permitting the establishment of a branch by that bank;
- (c) require a bank that seeks to establish through a branch to demonstrate that it fulfills the regulatory and prudential supervision requirements in its country of origin, in accordance with international practices;
- (d) require that the acts undertaken in Colombia and contracts entered into in Colombia by branches of banks of the other Party established in Colombia be subject to Colombian law and authorities;
- (e) issue regulations for the branches, which may relate to the following aspects of their operation, among others: the licensing regime; accounting; the responsibility of administrators; the authorized operations, including operations with the central bank; responsibility vis-à-vis local creditors;
- (f) require that all subsequent capitalization have the same treatment as the branch's initial capital;
- (g) require that, for the purposes of transactions between a branch established in Colombia and its parent company or other related companies, each one of these entities be considered as an independent institution and that, without prejudice to the foregoing, a financial institution of the other Party be liable for the obligations contracted by its branch in Colombia;
- (h) require the owners and representatives of branches established in Colombia to comply with the solvency and moral integrity requirements established by law in Colombia that must be complied with by the shareholders of financial entities organized in Colombia; and
- (i) allow branches established in Colombia to make transfers of their net profits, provided that there is no deficit in their solvency margin nor a deficit in other capital requirements contemplated in local regulations.

⁽²⁵⁾ Colombia may establish the following requirements, among others:

- (a) require branches to comply with the same obligations currently required or that may be required in the future of insurance companies established under Colombian law;
- (b) ensure that mechanisms exist to ensure the availability to Colombia of information pertaining to a particular insurance company of the other Party from the financial supervisory and/or regulatory authorities of that other Party before permitting the establishment of a branch by that insurance company;
- (c) require an insurance company that seeks to establish through a branch to demonstrate that it fulfills the regulatory and prudential supervision requirements in its country of origin, in accordance with international practices;
- (d) require that the acts undertaken in Colombia and contracts entered into in Colombia by branches of insurance companies of the other Party established in Colombia be subject to Colombian law and authorities;
- (e) require that any subsequent capitalization or reserve increase have the same treatment as the branch's initial capital and reserves;
- (f) require that, for the purposes of transactions between a branch established in Colombia and its parent company or other related companies, each one of these entities be considered as an independent institution and that, without prejudice to the foregoing, a financial institution of the other Party be liable for the obligations contracted by its branch in Colombia;
- (g) require the owners and representatives of branches established in Colombia to comply with the solvency and moral integrity requirements established by law in Colombia that must be complied with by the shareholders of financial entities organized in Colombia; and
- (h) allow branches established in Colombia to make transfers of their net profits, provided that there is no deficit in the investment of their technical reserves that could constitute a breach of their contractual obligations, nor a deficit in their solvency margin or technical reserves that constitutes insufficient coverage from the claims rate deviation reserve and other risks that may arise in their operation, nor a deficit in other capital requirements contemplated in local regulations.

(²⁶) Colombia may establish the following requirements, among others:

- (a) require branches to comply with the same obligations currently required or that may be required in the future of banks established under Colombian law;
- (b) ensure that mechanisms exist to ensure the availability to Colombia of information pertaining to a particular bank of the other Party from the financial supervisory and/or regulatory authorities of that other Party before permitting the establishment of a branch by that bank;
- (c) require a bank that seeks to establish through a branch to demonstrate that it fulfills the regulatory and prudential supervision requirements in its country of origin, in accordance with international practices;
- (d) require that the acts undertaken and contracts entered into in Colombia by branches of banks of the other Party established in Colombia be subject to Colombian law and authorities;
- (e) issue regulations for the branches referred to in this commitments, which may relate to the following aspects of their operation, among others: the licensing regime; accounting; the responsibility of administrators; the authorized operations, including operations with the central bank; and responsibility vis-à-vis local creditors;
- (f) require that any subsequent capitalization have the same treatment as the branch's initial capital;
- (g) require that, for the purposes of transactions between a branch established in Colombia and its parent company or other related companies, each one of these entities be considered as an independent institution and that, without prejudice to the foregoing, a financial institution of the other Party be liable for the obligations contracted by its branch in Colombia;
- (h) require the owners and representatives of branches established in Colombia to comply with the solvency and moral integrity requirements established by law in Colombia that must be complied with by the shareholders of financial entities organized in Colombia; and
- (i) Allow branches established in Colombia to make transfers of their net profits, provided that no deficiencies arise in the solvency margin and other capital requirements contemplated in local regulations.

(²⁷) Public utility concession or licensing procedures may apply in case of occupation of the public domain.

LIST OF MARITIME TRANSPORT SERVICES

NOTES TO THE LIST OF INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this list, a multimodal transport operator (defined in point 3 of the definitions of the notes to the list of international maritime transport services of this Section) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations and this additional commitment, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. In the case of Colombia, due to its geographical location, 'cabotage' is the one realized between Colombian continental ports or Colombian insular ports, in accordance to Article 143 of Decree 2324 of 1984 ⁽¹⁾ and Article 2 of Decree 804 of 2001 ⁽²⁾.
2. 'Other forms of commercial presence for the supply of international maritime transport services' means the ability for international maritime transport service suppliers of other Members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
 - (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
 - (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Section 4, Chapter 5, Title IV of this Agreement);
 - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
 - (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.
3. 'Multimodal transport operator' means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.
 4. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

— the loading/discharging of cargo to/from a ship;

⁽¹⁾ DECREE 2324 OF 1984: (...)'ARTICLE 143.- INTERNATIONAL AND CABOTAGE TRANSPORT: Maritime transport services can be international or of cabotage. The international services are supplied between foreign ports and Colombian ports, and the cabotage services between Colombian ports.

PARÁGRAFO [PARAGRAPH]:-When in a transport cabotage operation the cargo is loaded/discharged or passengers are laded/unladed in a foreign port, it will be consider, for all the effects, as international transport.'

⁽²⁾ DECREE 804 OF 2001: 'Article 2: Definitions: (...) Cabotage maritime transport: It is the one realized between Colombian continental ports or Colombian insular ports'

- the lashing/unlashing of cargo;
 - the reception/delivery and safekeeping of cargoes before shipment or after discharge.
5. 'Customs clearance services' (alternatively 'customs house brokers' services') means activities consisting in carrying out on behalf of the other Party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
 6. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
 7. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - acting on behalf of the companies organising the call of the ship or taking over cargoes when required.
 8. 'Freight forwarding services' means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
 9. Movement of equipment. International maritime transport suppliers may move / relocate equipments (empty containers, flatbeds, etc.) in their ships between Colombian ports ⁽¹⁾.

⁽¹⁾ According to Colombian legislation, these activities do not include *cabotaje*.

Sector or Sub-Sector	Description Reservations
TRANSPORT SERVICES	
MARITIME TRANSPORT SERVICES	
International Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport (as defined in point 1 of the definitions of the notes to the list of international maritime transport services of this Section)	(a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment National Treatment Unbound Market Access Unbound
	(b) Other forms of commercial presence for the supply of international maritime transport services (as defined in point 2 of the definitions of the notes to the list of international maritime transport services of this Section): National Treatment None Market Access None
	The following services at the port are made available to international maritime transport suppliers on reasonable and non discriminatory terms and conditions:
	1. Pilotage
	2. Towing and the tug assistance
	3. Provisioning, fuelling and watering
	4. Garbage collecting and ballast waste disposal
	5. Port Captain's services
	6. Navigation aids
	7. Shore-based operational services essential to ship operations including communications, water and electrical supplies
	8. Emergency repair facilities
	9. Anchorage, berth and berthing services

Sector or Sub-Sector	Description Reservations
Maritime auxiliary services	
Maritime Cargo Handling Services (as defined in point –4 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None, except that the holder of a concession to supply port services must be organized under Colombian law as a corporation (sociedad anónima) whose corporate objective is the construction, maintenance, and administration of ports.
	Only Colombian flag vessels may supply port services in Colombian waters. However, in exceptional cases, the Dirección General Marítima may authorize supply of such services by foreign flag vessels if no Colombian vessel has the capacity to supply such service. The authorization will be issued for six months, but may be extended up to one year.
	Market Access None ⁽¹⁾, except restrictions on the number of concessions and the total number of operations for these type of services.
	The holder of a concession to supply port services must be organized under Colombian law as a corporation (sociedad anónima) whose corporate objective is the construction, maintenance, and administration of ports.
Storage and Warehousing Services (CPC 742)	National Treatment None, except that the holder of a concession to supply port services must be organized under Colombian law as a corporation (sociedad anónima) whose corporate objective is the construction, maintenance, and administration of ports..
	Only Colombian flag vessels may supply port services in Colombian waters. However, in exceptional cases, the Dirección General Marítima may authorize supply of such services by foreign flag vessels if no Colombian vessel has the capacity to supply such service. The authorization will be issued for six months, but may be extended up to one year.
	Market Access None ⁽¹⁾, except restrictions on the number of concessions and the total number of operations for these type of services.
	The holder of a concession to supply port services must be organized under Colombian law as a corporation (sociedad anónima) whose corporate objective is the construction, maintenance, and administration of ports.
Customs Clearance Services (as defined in point 5 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None, except that in order to perform the following customs services, a person must be domiciled in Colombia or have a domiciled representative legally responsible for their activities in Colombia: customs intermediation, intermediation for postal services ('intermediación para servicios postales') and mensajería especializada (including express delivery), deposit of merchandise, transportation of merchandise under the customs control, or international cargo services, or to act as Permanent Customs Users ('Usuarios Aduaneros Permanentes') or Highly Exporting Users ('Usuarios Altamente Exportadores').
	Market Access None ⁽¹⁾, except restrictions on the number of concessions and the total number of operations for these type of services.

Sector or Sub-Sector	Description Reservations
Container Station and Depot Services (as defined in point 6 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None
	Market Access None ⁽¹⁾ , except restrictions on the number of concessions and the total number of operations for these type of services.
Maritime Agency Services (as defined –in point 7 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None
	Market Access None, except restrictions on the number of concessions and the total number of operations for these type of services.
Maritime Freight Forwarding Services (as defined in point 8 of the definitions of the notes to the list of international maritime transport services of this Section)	National Treatment None
	Market Access None, except restrictions on the number of concessions and the total number of operations for these type of services.
⁽¹⁾ Public utility concession or licensing procedures may apply in case of occupation of the public domain.	

SECTION B

EU PARTY

The following abbreviations are used:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
ES	Spain
EE	Estonia
EU	European Union, including all its Member States
FI	Finland
FR	France
EL	Greece
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

1. The list of commitments below indicate the economic activities liberalised pursuant to Article 114 of this Agreement and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors of the signatory Andean Countries in those activities. The lists are composed of the following elements:

- (a) first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply; and
- (b) a second column describing the applicable reservations.

When the column referred to under subparagraph (b) only includes European Union Member State-specific reservations, European Union Member States not mentioned therein undertake commitments in the sector concerned without reservations ⁽¹⁾.

Sectors or sub-sectors not mentioned in the list below are not committed.

⁽¹⁾ The absence of European Union Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral EU-broad reservations that may apply.

2. In identifying individual sectors and sub-sectors:
 - (a) 'ISIC rev 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
 - (b) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991;and
 - (c) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.
3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the signatory Andean Countries.
4. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
5. In accordance with Article 112 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.
6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Real estate AT, BG, CY, CZ, DK, EE, ES, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors ⁽¹⁾
ALL SECTORS	Public utilities EU: Economic activities considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators ⁽²⁾.
ALL SECTORS	Types of establishment EU: Treatment accorded to subsidiaries (of third country companies) formed in accordance with the law of a European Union Member State and having their registered office, central administration or principal place of business within the territory of the European Union is not extended to branches or agencies established in a European Union Member State by a third country company. BG: Establishment of branches is subject to authorisation EE: At least one half of the members of the Board of directors shall have their residence in the European Union. FI: A foreigner carrying on trade as a partner in a Finnish limited or general partnership needs a trade permit and has to be permanently resident in the European Union. For all sectors except telecommunications services, there is a nationality condition and residency requirement for at least half of the ordinary and deputy members of the Board of Directors. Company exemptions may, however, be granted. If a foreign organization intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required. A permission to act as a founder of a limited company is required of a foreign organization or a private person, who is not an European Union citizen. For telecommunications services, permanent residency for half of the founders and half of the members of the Board of directors is required. If the founder is a juridical person, there is also a residence requirement for that juridical person. IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorization to pursue the activity BG, PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. PL: With the exception of financial services, unbound for branches. Non-European Union investors can undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company (in the case of legal services only in the form of registered partnership and limited partnership). RO: The sole administrator or the chairman of the Board of directors as well as half of the total number of administrators of the commercial companies shall be Romanian citizens unless otherwise stipulated in the company contract or its statutes. The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: A foreign company (which has not established a legal entity in Sweden) shall conduct its commercial operations through a branch, established in Sweden with independent management and separate accounts. Building projects with duration of less than a year are exempted from the requirements of establishing a branch or appointing a resident representative. A limited liability company (joint stock company) may be established by one or several founders. A founding party shall either reside in Sweden or be a Swedish legal entity. A partnership can only be a founding party if each partner resides in Sweden. Corresponding conditions prevail for establishment of all other types of legal entities. At least 50 per cent of the members of the Board of directors shall reside in Sweden. Foreign or Swedish citizens not residing in Sweden, who wishes to conduct commercial operations in Sweden, shall appoint and register with the local authority a resident representative responsible for such activities. Residency conditions might be waived if it can be proved that they are not necessary in a given case.

Sector or Sub-Sector	Description of Reservations
	SI: The establishment of branches by foreign companies is conditioned with the registration of the parent company in a court register in the country of origin for at least one year. SK: A foreign natural person whose name is to be registered in the Commercial Register as a person authorized to act on behalf of an entrepreneur is required to submit residence permit for the Slovak Republic.
ALL SECTORS	Investment ES: Investment in Spain by foreign government and foreign public entities (which tends to imply, besides economic, also non-economic interests to entity's part), directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorization by the government. BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 per cent, the transfer of these shares to third parties needs authorisation. Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act. Foreign investors cannot participate in privatisation. Foreign investors and Bulgarian juridical persons with controlling foreign participation require permission for a) prospecting, development or extraction of natural resources from the territorial sea, the continental shelf or the exclusive economic zone and b) acquisition of a controlling participation in companies engaged in any of the activities specified under a). FR: Foreign purchases exceeding 33,33 per cent of the shares of capital or voting rights in existing French enterprise, or 20 per cent in publicly quoted French companies, are subject to the following regulations: — investments of less than 7.6 million euro in French enterprises with a turnover not exceeding 76 million euro are free, after a delay of 15 days following prior notification and verification that these amounts are met; — after a period of one month following prior notification, authorization is tacitly granted for other investments unless the Minister of Economic Affairs has, in exceptional circumstances, exercised its right to postpone the investment. Foreign participation in newly privatized companies may be limited to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorization is needed if the managing director is not holder of a permanent residence permit. FI: Acquisition of shares by foreign owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1000 employees or with a turnover exceeding 168 million euro or with a balance sheet total exceeding 168 million euro) is subject to confirmation by the Finnish authorities; the confirmation may be denied only if an important national interest would be jeopardized. These limitations do not apply to telecommunications services. HU: Unbound for foreign participation in newly privatized companies. IT: Exclusive rights may be granted or maintained to newly-privatized companies. Voting rights in newly privatized companies may be restricted in some cases. For a period of five years, the acquisition of large equity stakes of companies operating in the fields of defence, transport services, telecommunications and energy may be subject to the approval of the competent authorities.
ALL SECTORS	Geographical zones FI: In the Åland Islands, limitations on the right of establishment by natural persons who do not enjoy regional citizenship in Åland or by any juridical person without permission by the competent authorities of the Åland Islands.

Sector or Sub-Sector	Description of Reservations
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ⁽³⁾	AT, HU, MT, RO: Unbound for agricultural activities. CY: Non-European Union participation is allowed only up to 49 per cent. FR: The establishment of agricultural enterprises by non-European Union nationals and the acquisition of vineyards by non-European Union investors are subject to authorisation. IE: Establishment by non-European Union residents in flour milling activities is subject to authorisation.
B Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services	BG: Unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services	AT: At least 25 per cent of vessels have to be registered in Austria. BE, FI, IE, LV, NL, PT, SK: Foreign investors not incorporated and not having their principal office in Belgium, Finland, Ireland, Latvia, the Netherlands, Portugal and the Slovak Republic respectively cannot own Belgian, Finnish, Irish, Latvian, Dutch, Portuguese and Slovak flag vessels respectively CY, EL: Non-European Union participation is allowed only up to 49 per cent. DK: Non-European Union residents cannot own one-third or more of a business engaged in commercial fishing. Non-European Union residents cannot own Denmark flag vessels except through an enterprise incorporated in Denmark. FR: Non-European Union nationals cannot participate in the maritime State property for fish/shellfish/algae farming. Foreign investors not incorporated and not having their principal office in France cannot own more than 50 per cent of a French flag vessel. DE: Sea fishing licence granted only to vessels entitled to fly the flag of Germany. These are fishing vessels of which the majority of shares is owned by European Union citizens or companies established in accordance with European Union rules and that have their principal place of business in a European Union Member State. The use of the vessels must be headed and supervised by persons residing in Germany. In order to obtain a fishing licence, all fishing vessels must register with the relevant coastal states in which the ships have their homeports. EE: Ships are entitled to fly Estonian flag if located in Estonia and majority ownership is held by Estonian nationals in general partnership and in limited partnership companies or other legal entities that are located in Estonia with voting majority held by Estonian nationals in the Board of directors. BG, HU, LT, MT, RO: Unbound. IT: Foreigners other than European Union residents cannot own a majority interest in Italian flag vessels or a controlling interest in ship owning companies having their headquarters in Italy. Fishing in Italian territorial waters is reserved to Italian flag vessels. SE: Foreign investors not incorporated and not having their principal office in Sweden cannot own more than 50 per cent of a Swedish flag vessel. Acquisition by foreign investors of 50 per cent or more of shares in firms engaged in commercial fishing activities in Swedish waters requires authorisation. SI: Ships are entitled to fly the Slovenian flag if more than half of the ship is owned by European Union citizens or by juridical persons having their headquarters in a European Union Member State.

Sector or Sub-Sector	Description of Reservations
	UK: Reservation on the acquisition of UK flagged vessels, unless the investment is at least 75 per cent owned by British citizens and/or by companies which are at least 75 per cent owned by British citizens, in all cases resident and domiciled in the UK. Vessels must be managed, directed and controlled from within the UK.
3. MINING AND QUARRYING ⁽⁴⁾ A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10) B. Extraction of crude petroleum and natural gas ⁽⁵⁾ (ISIC rev 3.1: 1110) C. Mining of metal ores (ISIC rev 3.1: 13) D. Other mining and quarrying (ISIC rev 3.1: 14)	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas. ES: Unbound for foreign investment in strategic minerals.
4. MANUFACTURING ⁽⁶⁾	
A. Manufacture of food products and beverages (ISIC rev 3.1: 15)	None
B. Manufacture of tobacco products (ISIC rev 3.1: 16)	None
C. Manufacture of textiles (ISIC rev 3.1: 17)	None
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	None
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	None
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	None

Sector or Sub-Sector	Description of Reservations
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None
H Publishing, printing and reproduction of recorded media ⁽⁷⁾ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ⁽⁸⁾)	IT: Nationality condition for owner of publishing and printing companies.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None
J. Manufacture of refined petroleum products ⁽⁴⁾ (ISIC rev 3.1: 232)	EU: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev 3.1: 24 excluding manufacturing of explosives)	None
L. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	None
M. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	None
N. Manufacture of basic metals (ISIC rev 3.1: 27)	None
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	None
P. Manufacture of machinery	
a) Manufacture of general purpose machinery (ISIC rev 3.1: 291)	None
b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None

Sector or Sub-Sector	Description of Reservations
c) Manufacture of domestic appliances n.e.c. (ISIC rev 3.1: 293)	None
d) Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	None
e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	None
f) Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	None
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	None
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	None
S. Manufacture of other (non-military) transport equipment (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other transport equipment for military use)	None
T. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 361, 369)	None
U. Recycling (ISIC rev 3.1: 37)	None
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ⁽⁴⁾ (EXCLUDING NUCLEAR BASED ELECTRICITY GENERATION)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010) ⁽⁹⁾	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).

Sector or Sub-Sector	Description of Reservations
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020) ⁽¹⁰⁾	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ⁽¹¹⁾	EU: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽¹²⁾ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, <i>huissiers de justice</i> or other <i>officiers publics et ministériels</i>	AT: Foreign lawyers' (who must be fully qualified in their home country) equity participation and shares in the operating result of any law firm may not exceed 25 per cent. They may not have decisive influence in decision making. BE: Quotas apply for appearing before the 'Cour de cassation' in non-criminal cases. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' and 'avocat auprès du Conseil d'Etat' is subject to quotas. DK: Only lawyers with a Danish license to practice and law firms registered in Denmark may own shares in a Danish law firm. Only lawyers with a Danish license to practise may sit on the Board of directors or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence. FR: Some types of legal form ('association d'avocats' and 'société en participation d'avocat') are reserved to lawyers fully admitted to the Bar in FR. In a law firm providing services in respect of French or European Union law, at least 75 per cent of the partners holding 75 per cent of the shares shall be lawyers fully admitted to the Bar in FR. HU: Commercial presence should take the form of partnership with a Hungarian barrister (<i>ügyvéd</i>) or a barrister's office (<i>ügyvédi iroda</i>), or representative office. PL: While other types of legal forms are available for European Union lawyers, foreign lawyers only have access to the legal forms of registered partnership and limited partnership.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	AT: Foreign accountants' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent, if they are not members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector. DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Foreign auditors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent, if they are not members of the Austrian Professional Body.

Sector or Sub-Sector	Description of Reservations
	CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector. CZ, SK: At least 60 per cent of capital share or voting rights are reserved to nationals. DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency. FI: Residency requirement for at least one of the auditors of a Finnish Liability company. LV: In a commercial company of sworn auditors more than 50 per cent of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the European Union. LT: Non less than 75 per cent of shares should belong to European Union auditors or auditing companies. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval. SI: The share of foreign persons in auditing companies may not exceed 49 per cent of the equity.
c) Taxation Advisory Services (CPC 863) ⁽¹³⁾	AT: Foreign tax advisors' (who must be authorised according to the law of their home country) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 per cent; this applies only to non-members of the Austrian Professional Body. CY: Access is subject to economic needs test. Main criteria: the employment situation in the sub-sector.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors. LV: For architectural services, in order to receive a licence enabling to engage in business activity with full range of legal responsibility and rights to sign a project, practice of 3 years in Latvia in the field of projecting and university degree is required.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	AT: Unbound except for dental services and for psychologists and psychotherapists, where: none DE: Economic needs test when medical doctors and dentists are authorized to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region. FI: Unbound

Sector or Sub-Sector	Description of Reservations
	FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. LV: Economic needs test. Main criteria: shortage of doctors and dentists in the given region. BG, LT: The supply of service is subject to authorization which is based on a health services plan established in function of needs, taking into account the population and already existing medical and dental services. SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; autopsy UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.
i) Veterinary services (CPC 932)	AT: Unbound BG: Economic needs test. Main criteria: population and density of existing business. HU: Economic needs test. Main criteria: labour market conditions in the sector. FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'.
j) 1. Midwives services (part of CPC 93191)	BG, FI, MT, SI: Unbound. FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. BG, MT: Unbound. FI, SI: Unbound for Physiotherapists and Paramedical Personnel. FR: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. LT: Economic needs test may be applied. Main criteria: employment situation in the sub-sector. LV: Economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽¹⁴⁾	AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound BE, DE, DK, EE, ES, FR, IT, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.

Sector or Sub-Sector	Description of Reservations
B. Computer and Related Services (CPC 84)	None
C. Research and Development Services ⁽⁴⁾ a) Research and Development services on natural sciences (CPC 851) b) Research and Development services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽¹⁵⁾ c) Interdisciplinary Research and Development services (CPC 853)	For a) and c): EU: For publicly funded Research and Development services, exclusive rights and/or authorisations can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. For b): None
D. Real Estate Services ⁽¹⁶⁾	
a) Involving Own or Leased Property (CPC 821)	None
b) On a Fee or Contract Basis (CPC 822)	None
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania. SE: To fly the Swedish flag proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships
b) Relating to Aircraft (CPC 83104)	EU: Aircraft used by European Union carriers have to be registered in the European Union Member State licensing the carrier or elsewhere in the European Union. The aircraft must be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control (including nationality of directors). Waivers can be granted for short term lease contracts or under exceptional circumstances.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	None
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None

Sector or Sub-Sector	Description of Reservations
e) Relating to personal and household goods (CPC 832)	AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound for CPC 83202
f) Telecommunications equipment rental (CPC 7541)	None
F. Other Business Services	
a) Advertising (CPC 871)	None
b) Market Research and Opinion Polling (CPC 864)	None
c) Management Consulting Services (CPC 865)	None
d) Services Related to Management Consulting (CPC 866)	HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services ⁽¹⁷⁾ (CPC 8676)	None
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	CY, CZ, EE, LT, MT, SK, SI: Unbound
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	None
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	None
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound

Sector or Sub-Sector	Description of Reservations
i) 2. Placement Services (CPC 87202)	AT, BG, CY, CZ, EE, FI, LV, LT, MT, PL, PT, RO, SK: Unbound BE, FR, IT: State monopoly DE: Authorisation is subject to an economic needs test. Main criteria: situation and development of the labour market
i) 3. Supply Services of office support personnel (CPC 87203)	AT, BG, CY, CZ, DE, EE, FI, LV, LT, MT, PL, PT, RO, SK, SI: Unbound IT: State monopoly
i) 4 Model agency Services (part of CPC 87209)	None.
j) 1. Investigation Services (CPC 87301)	BE, BG, CY, CZ, DE, ES, EE, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI: Unbound
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	DK: Requirement of nationality and residence for members of the Board of directors. Unbound for the supply of airport guard services BG, CY, CZ, EE, FI, LV, LT, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations. ES: Unbound for direct branching (incorporation is required). Access is subject to prior authorization.
k) Related Scientific and Technical Consulting Services ⁽¹⁸⁾ (CPC 8675)	FR: Foreign investors require a specific authorisation for exploration and prospecting services.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	None
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: State monopoly. SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	SE: Economic needs tests apply when an investors intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	None
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽¹⁹⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None

Sector or Sub-Sector	Description of Reservations
m) Building-Cleaning Services (CPC 874)	None
n) Photographic Services (CPC 875)	CY, EE, MT: Unbound
o) Packaging Services (CPC 876)	None
p) Printing and Publishing (CPC 88442)	LT, LV: Establishment rights in publishing sector granted only to nationally incorporated juridical persons (no branches). PL: Nationality requirement for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.
q) Convention Services (part of CPC 87909)	None
r) 1. Translation and Interpretation Services (CPC 87905)	DK: Authorisation for authorised public translators and interpreters may limit the scope of activity. PL: Unbound for the supply of sworn interpretation services. BG, HU, SK: Unbound for official translation and interpretation.
r) 2. Interior Design and other Specialty Design Services (CPC 87907)	None
r) 3. Collection Agency Services (CPC 87902)	IT, PT: Nationality condition for investors.
r) 4. Credit reporting services (CPC 87901)	BE: For consumer credit databanks, nationality condition for investors. IT, PT: Nationality condition for investors.
r) 5. Duplicating services (CPC 87904) ⁽²⁰⁾	None
r) 6. Telecommunications consulting services (CPC 7544)	None
r) 7. Telephone answering services (CPC 87903)	None

Sector or Sub-Sector	Description of Reservations
7. COMMUNICATION SERVICES	
A. Postal and Courier Services (Services relating to the handling⁽²¹⁾ of postal items⁽²²⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium⁽²³⁾, including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages⁽²⁴⁾, (iii) Handling of addressed press products⁽²⁵⁾, (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services⁽²⁶⁾ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange⁽²⁷⁾)	None ⁽²⁸⁾
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams⁽²⁹⁾, plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235⁽³⁰⁾ and part of CPC 73210⁽³¹⁾)	
B. Telecommunications Services These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means⁽³²⁾, excluding broadcasting⁽³³⁾	None ⁽³⁴⁾
b) Satellite broadcast transmission services⁽³⁵⁾	EU: service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the European Union regulatory framework for electronic communications. BE: Unbound
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: For projects of national or regional significance, foreign investors have to act in partnership or as subcontractors of local investors. CY, CZ, HU, MT, SK: Unbound

Sector or Sub-Sector	Description of Reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material) All sub-sectors mentioned below ⁽³⁶⁾	AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances. For the distribution of pharmaceutical products and of tobacco products, exclusive rights and/or authorisations can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None
b) Other Commission Agents' Services (CPC 621)	None
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	None
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	None
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽³⁷⁾)	FR, IT: State monopoly on tobacco. FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.
C. Retailing Services ⁽³⁸⁾ Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631)	ES, FR, IT: State monopoly on tobacco. BE, BG, DK, FR, IT, MT, PT: Authorisation for department stores (in the case of FR only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment. IE, SE: Unbound for the retail sale of alcoholic beverages. SE: Authorisation for temporary trade in clothing, shoes and foodstuffs that are not consumed at the point of sale may be subject to an economic needs test. Main criteria: impact on existing stores in the geographic area in question.

Sector or Sub-Sector	Description of Reservations
(Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽³⁹⁾ (CPC 632 excluding CPC 63211 and 63297)	
D. Franchising (CPC 8929)	None
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921) B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education Services (CPC 924)	EU: Participation of private operators in the education network is subject to concession. AT: Unbound for higher education services. Unbound for education services for adults by means of radio or television broadcasting. BG: Unbound for the supply of primary and/or secondary education services by foreign natural persons and associations and for the supply of higher education services. CZ, SK: Nationality condition for majority of members of the Board of directors. Unbound for the supply of higher education services except for post-secondary technical and vocational education services (CPC 92310). CY, FI, MT, RO, SE: Unbound EL: Nationality condition for majority of members of the Board of directors in primary and secondary schools. Unbound for higher education institutions granting recognised States diplomas. ES, IT: Needs test for opening private universities authorised to issue recognised diplomas or degrees; procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. HU, SK: The number of schools being established may be limited by local authorities (or in the case of high schools and other higher education institutions by central authorities) in charge of granting licenses. LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224). SI: Unbound for primary schools. Nationality condition for majority of members of the Board of directors in secondary and high schools.
E. Other education services (CPC 929)	AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for majority of members of the Board of directors.
11. ENVIRONMENTAL SERVICES ⁽⁴⁾ A.) Waste Water Services (CPC 9401) ⁽⁴⁰⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402)	None

Sector or Sub-Sector	Description of Reservations
b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ⁽⁴¹⁾ D. Remediation and clean up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ⁽⁴²⁾ E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 9409)	
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	AT: The licence for branch offices of foreign insurers has to be denied if the insurer, in the home country, does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association. BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years. EL: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices. FI: At least one half of the promoters and members of the board of directors and the supervisory board of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. Foreign insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance. IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities. BG, PL: Local incorporation (no branches) required for insurance intermediaries. PT: In order to establish a branch in Portugal, foreign insurance companies need to demonstrate prior operational experience of at least five years. Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a European Union Member State.

Sector or Sub-Sector	Description of Reservations
	SK: A foreign national may establish an insurance company in the form of a joint stock company or may conduct insurance business through their subsidiaries with registered office in the Slovak Republic (no branches). SE: Insurance broking undertakings not incorporated in Sweden may establish only through a branch.
B. Banking and other financial services (excluding insurance)	EU: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same European Union Member State, is required to perform the activities of management of unit trusts and investment companies. BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residence in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors. CY: Only members (brokers) of the Cyprus Stock Exchange can undertake business pertaining to securities brokerage in Cyprus. A brokerage firm may only be registered as a member of the Cyprus Stock Exchange if it has been established and registered in accordance with the Companies Law of Cyprus (no branches). FI: At least one half of the founders, the members of the board of directors, at least one ordinary and one deputy member of the supervisory board and the person entitled to sign in the name of the credit institution shall have their permanent residence in the European Union. Exemption from these requirements may be granted by the competent authorities. HU: Branches of foreign institutions are not allowed to provide asset management services for private pension funds or management of venture capital. The board of a financial institution should include at least two members, who are Hungarian citizens, residents in the meaning of the relevant foreign exchange regulations and have permanent residency in Hungary for at least one year. IE: In the case of collective investment schemes constituted as unit trusts and variable capital companies (other than undertakings for collective investment in transferable securities, UCITS), the trustee/depository and management company is required to be incorporated in Ireland or in another European Union Member State (no branches). In the case of an investment limited partnership, at least one general partner must be incorporated in Ireland. To become a member of a stock exchange in Ireland, an entity must either (I) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (II) be authorised in another European Union Member State in accordance with the European Union Investment Services Directive. IT: In order to be authorised to manage the securities settlement system with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In order to be authorised to manage central securities depository services with an establishment in Italy, companies are required to be incorporated in Italy (no branches). In the case of collective investment schemes other than UCITS harmonised under European Union legislation, the trustee/ depository is required to be incorporated in Italy or in another European Union Member State and established through a branch in Italy. Management companies of UCITS not harmonised under European Union legislation are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investment firms and companies managing UCITS harmonised under European Union legislation having their legal head office in the European Union, as well as UCITS incorporated in Italy may carry out the activity of pension fund resources management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a European Union Member State. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services. LT: For the purpose of asset management, incorporation as a specialised management company (no branches) is required. Only firms having their registered office in Lithuania can act as the depositories of the assets.

Sector or Sub-Sector	Description of Reservations
	PT: Pension fund management may be provided only by specialized companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up the life insurance business or by entities authorised to pension fund management in other European Union Member States (unbound for direct branching from non-European Union countries). RO: Branches of foreign institutions are not allowed to provide asset management services. SK: Investment services in the Slovak Republic can be provided by banks, investment companies, investment funds and security dealers which have legal form of joint-stock company with equity capital according to the law (no branches). SI: Unbound for private pension funds (non-compulsory pension funds). SE: A founder of a savings bank shall be a natural person resident in the European Union.
13. HEALTH SERVICES AND SOCIAL SERVICES (*) (only privately funded services)	
A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	EU: Participation of private operators in the health and social network is subject to concession. Economic needs tests may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment. AT, SI: Unbound for ambulance services. BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. CZ, FI, MT, SE, SK: Unbound HU, SI: Unbound for social services. PL: Unbound for ambulance services, for residential health facilities other than hospital services and for social services. BE, UK: Unbound for ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes. CY: Unbound for hospital services, ambulance services, for residential health facilities other than hospital services and for social services other than convalescent and rest houses and old people's homes.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽⁴³⁾	BG: Incorporation is required (no branches). IT: Economic needs tests applied on bars, cafes and restaurants. Main criteria: population and density of existing establishments.
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: Unbound for direct branching (incorporation is required). PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches). CZ: Economic needs test based on population criterion.

Sector or Sub-Sector	Description of Reservations
C. Tourist Guides Services (CPC 7472)	BG, CY, HU, LT, MT, PL: Unbound
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	CY, CZ, FI, MT, PL, RO, SI, SK: Unbound BG: Unbound except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191), services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192) and ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services. LV: Unbound except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	FR: Foreign participation in companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. Establishment of press agencies by foreign investors is subject to reciprocity.
C. Libraries, archives, museums and other cultural services ⁽⁴⁾ (CPC 963)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound AT, LT: Participation of private operators in the libraries, archives, museums and other cultural services' network is subject to concession or licence.
D. Sporting services (CPC 9641)	AT, SI: Unbound for ski school services and mountain guide services. BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound
E. Recreation park and beach Services (CPC 96491)	None
16. TRANSPORT SERVICES	
A. Maritime transport ⁽⁴⁴⁾	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ⁽⁴⁵⁾	EU: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. BG: Unbound for direct branching (incorporation is required). BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI, SE: Feeder services by authorisation.
B. Internal Waterways Transport ⁽⁴⁶⁾	

Sector or Sub-Sector	Description of Reservations
a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping. EU: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the board of directors and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by European Union citizens. BG: Unbound for direct branching (incorporation is required). FI: Services can be provided only by ships operating under the Finnish flag.
C. Rail Transport ⁽⁴⁷⁾ a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	BG: Unbound for direct branching (incorporation is required).
D. Road Transport ⁽⁴⁾	
a) Passenger Transportation (CPC 7121 and CPC 7122)	EU: Foreign investors cannot provide transport services within a European Union Member State (cabotage), except for rental of non-scheduled services of buses with operator. EU: Economic needs test for taxi services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. AT, BG: Exclusive rights and/or authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV, SE: Requirement on established entities to use vehicles with national registration. ES: Economic needs test for CPC 7122. Main criteria: Local demand. IT, PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment.

Sector or Sub-Sector	Description of Reservations
	ES, IE, IT: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment. FR: Unbound for intercity bussing services.
b) Freight Transportation ⁽⁴⁸⁾ (CPC 7123, excluding transportation of mail on own account ⁽⁴⁹⁾).	AT, BG: Exclusive rights and/or authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). FI, LV: Authorisation required, not extended to foreign registered vehicles. LV, SE: Requirement on established entities to use vehicles with national registration. IT, SK: Economic needs test. Main criteria is local demand.
E. Pipeline transport of goods other than fuel ⁽⁵⁰⁾ ⁽⁴⁾ (CPC 7139)	AT: Exclusive rights can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union.
17. SERVICES AUXILIARY TO TRANSPORT ⁽⁵¹⁾	
A. Services auxiliary to Maritime Transport ⁽⁵²⁾ a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (including catering) (part of CPC 749)	EU: Unbound for rental of vessels with crew, pushing and towing services and supporting services for maritime transport. IT: Economic needs test for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.

Sector or Sub-Sector	Description of Reservations
B. Services auxiliary to internal waterways transport ⁽⁵²⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping. EU: Unbound for rental of vessels with crew, pushing and towing services and supporting services for internal waterway transport. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the board of directors and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by European Union citizens. BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent. HU: Participation of the State may be required in an establishment. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.
C. Services auxiliary to rail transport ⁽⁵³⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749) g) Customs Clearance Services	BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance HU: Unbound for customs clearance services PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. FI: Unbound for direct branching NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.

Sector or Sub-Sector	Description of Reservations
D. Services auxiliary to road transport ⁽⁵³⁾ a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Supporting services for road transport equipment (CPC 744) f) Other supporting and auxiliary services (part of CPC 749) g) Customs Clearance Services	AT: For rental of commercial road vehicles with operators, authorisation can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. BG: Unbound for direct branching (incorporation is required). Participation in Bulgarian companies is limited to 49 per cent. FI: For rental of commercial road vehicles with operators, authorisation required, not extended to foreign registered vehicles. SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance. HU: Unbound for customs clearance services PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. FI: Unbound for direct branching NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.
D. Services auxiliary to air transport services	
a) Ground handling services (including catering)	EU: Categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons. BG: Unbound for direct branching (incorporation is required).
b) Storage and warehouse services (part of CPC 742)	BG: Unbound for direct branching (incorporation is required). PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend of size of airport. The number of providers in each airport can be limited due to available-space constraints and to not less than two suppliers for other reasons.
c) Freight transport agency services (part of CPC 748)	BG: Unbound for direct branching (incorporation is required). HU: Unbound SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance.

Sector or Sub-Sector	Description of Reservations
d) Rental of aircraft with crew (CPC 734)	EU: Aircraft used by European Union carriers have to be registered in a European Union Member State licensing the carrier or, if the licensing European Union Member State allows so, elsewhere in the European Union. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control. Aircraft must be operated by air carriers owned either by natural persons meeting specific nationality criteria or by juridical persons meeting specific criteria regarding ownership of capital and control.
e) Sales and Marketing	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers.
f) Computer Reservations System	EU: Specific obligations for investors operating computer reservation systems that are owned or controlled by air carriers.
g) Airport management ⁽⁴⁾	BG: Unbound for direct branching (incorporation is required). PL: Foreign participation is limited to 49 per cent.
h) Customs Clearance Services	BG: Unbound for direct branching (incorporation is required). SI: Only juridical persons established in the Republic of Slovenia (no branches) can perform customs clearance. HU: Unbound PL: national restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. FI: Unbound for direct branching NL: the admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.
E. Services auxiliary to pipeline transport of goods other than fuel ⁽⁵⁴⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines ⁽⁴⁾ (part of CPC 742)	None
18. ENERGY SERVICES	

Sector or Sub-Sector	Description of Reservations
A. Services Incidental to Mining ⁽⁴⁾ (CPC 883) ⁽⁵⁵⁾	None
B. Pipeline Transportation of fuels ⁽⁴⁾ (CPC 7131)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
C. Storage and warehouse services of fuels transported through pipelines ⁽⁴⁾ (part of CPC 742)	CY, CZ, MT, PL, SK: Investors from countries which are energy suppliers may be prohibited to obtain control of the activity. Unbound for direct branching (incorporation is required).
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water ⁽⁴⁾	EU: Unbound for wholesale trade services of electricity, steam and hot water.
E. Retailing Services of motor fuel (CPC 613) F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water ⁽⁴⁾	EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water. BE, BG, DK, FR, IT, MT, PT: For retail sales of fuel oil, bottled gas, coal and wood, authorisation for department stores (in the case of France only for large stores) is subject to an economic needs test. Main criteria: number of and impact on existing stores, population density, geographic spread, impact on traffic conditions and creation of new employment.
G. Services incidental to energy distribution ⁽⁵⁶⁾ (CPC 887)	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, HU, IT, LU, LT, MT, NL, PL, PT, RO, SK, SE, UK: Unbound except for consultancy services, where: none. SI: Unbound except for services incidental the distribution of gas, where: none.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	None
b) Hairdressing services (CPC 97021)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.

Sector or Sub-Sector	Description of Reservations
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
d) Other beauty treatment services n.e.c (CPC 97029)	IT: Economic needs tests applied on a national treatment basis. The economic needs test, when applied, sets a limit on the number of enterprises. Main criteria: population and density of existing business.
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽⁵⁷⁾ ⁽⁵⁸⁾ (CPC ver. 1.0 97230)	None
g) Telecommunications connection services (CPC 7543)	None

⁽¹⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing commitments under the GATS.

⁽²⁾ Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical. To facilitate comprehension, specific footnotes in this list of commitments will indicate in an illustrative and non-exhaustive way those sectors where public utilities play a major role.

⁽³⁾ Advisory and consultancy services related to agriculture, hunting, forestry and fishing are to be found in BUSINESS SERVICES under 6.F.f) and 6.F.g).

⁽⁴⁾ The horizontal limitation on public utilities applies.

⁽⁵⁾ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields which are to be found in ENERGY SERVICES under 18.A.

⁽⁶⁾ Does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

⁽⁷⁾ The sector is limited to manufacturing activities. It does not include activities which are audiovisual related or present a cultural content.

⁽⁸⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

⁽⁹⁾ It does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are to be found in ENERGY SERVICES.

⁽¹⁰⁾ It does not include transportation of natural gas and gaseous fuels via pipelines, transmission and distribution of gas on a fee or contract basis and sales of natural gas and gaseous fuels, which are to be found in ENERGY SERVICES.

⁽¹¹⁾ It does not include transmission and distribution of steam and hot water on a fee or contract basis and sales of steam and hot water, which are to be found in ENERGY SERVICES.

⁽¹²⁾ It includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, European Union law and the law of any jurisdiction where the investor or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in European Union Member States. For lawyers providing legal services in respect of public international law and foreign law, these may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of European Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the European Union acting personally, and legal services in respect of the law of an European Union Member State shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that European Union Member State acting personally. Full admission to the Bar in the relevant European Union Member State might therefore be necessary for representation before courts and other competent authorities in the European Union since it involves practice of European Union and national procedural law. However, in some European Union Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

⁽¹³⁾ It does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.

⁽¹⁴⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in European Union Member States. As a general rule, this activity is reserved to pharmacists. In some European Union Member States, only the supply of prescription drugs is reserved to pharmacists.

⁽¹⁵⁾ Part of CPC 85201 which is to be found under 6.A.h) - Medical and dental services.

⁽¹⁶⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽¹⁷⁾ The horizontal limitation on public utilities applies to technical testing and analysis services compulsory for the granting of marketing authorisations or for utilisation authorisations (e.g. car inspection, food inspection).

⁽¹⁸⁾ The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

- ⁽¹⁹⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.
- ⁽²⁰⁾ It does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).
- ⁽²¹⁾ The term 'handling' should be taken to include clearance, sorting, transport and delivery.
- ⁽²²⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.
- ⁽²³⁾ E.g. letter, postcards.
- ⁽²⁴⁾ Books, catalogues are included hereunder.
- ⁽²⁵⁾ Journals, newspapers, periodicals.
- ⁽²⁶⁾ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.
- ⁽²⁷⁾ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.
- ⁽²⁸⁾ For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.
- ⁽²⁹⁾ 'Items of correspondence': a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.
- ⁽³⁰⁾ Transportation of mail on own account by any land mode.
- ⁽³¹⁾ Transportation of mail on own account by air.
- ⁽³²⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.
- ⁽³³⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
- ⁽³⁴⁾ Footnote for clarification purposes: Some European Union Member States maintain public participation in certain telecommunication operators. European Union Member States reserve their rights to maintain such public participation in the future. This is not a market access limitation. In Belgium, government participation and voting rights in Belgacom are freely determined under legislative powers as is presently the case under the law of 21 March 1991 on the reform of government-owned economic enterprises.
- ⁽³⁵⁾ These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
- ⁽³⁶⁾ The horizontal limitation on public utilities applies to the distribution of chemical products, of pharmaceuticals, of products for medical use such as medical and surgical devices, medical substances and objects for medical use, of military equipment and precious metals (and stones) and in some European Union Member States also to the distribution of tobacco and tobacco products and of alcoholic beverages.
- ⁽³⁷⁾ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
- ⁽³⁸⁾ It does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).
It does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.
- ⁽³⁹⁾ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).
- ⁽⁴⁰⁾ It corresponds to sewage services.
- ⁽⁴¹⁾ It corresponds to Cleaning Services of Exhaust Gases.
- ⁽⁴²⁾ It corresponds to parts of Nature and Landscape Protection Services.
- ⁽⁴³⁾ Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 17.D.a) Ground handling services.
- ⁽⁴⁴⁾ The horizontal limitation on public utilities applies to port services and other maritime transport services requiring the use of the public domain.
- ⁽⁴⁵⁾ Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in the same State when no revenue is involved.
- ⁽⁴⁶⁾ The horizontal limitation on public utilities applies to port services and other internal waterway transport services requiring the use of the public domain.
- ⁽⁴⁷⁾ The horizontal limitation on public utilities applies to rail transport services requiring the use of the public domain.
- ⁽⁴⁸⁾ The horizontal limitation on public utilities applies in some European Union Member States.
- ⁽⁴⁹⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.
- ⁽⁵⁰⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.
- ⁽⁵¹⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.
- ⁽⁵²⁾ The horizontal limitation on public utilities applies to port services, to services auxiliary to maritime transport requiring the use of the public domain and to pushing and towing services.

⁽⁵³⁾ The horizontal limitation on public utilities applies when the services require the use of the public domain.

⁽⁵⁴⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 18.C.

⁽⁵⁵⁾ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines), supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

⁽⁵⁶⁾ Except for consulting services, the horizontal limitation on public utilities applies.

⁽⁵⁷⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

⁽⁵⁸⁾ The horizontal limitation on public utilities applies to Spa services and non therapeutical massages provided in domains of public utility such as certain water sources.

SECTION C

PERU

1. The List of Commitments below indicates the economic activities committed by Peru pursuant to Article 114 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to establishments and investors from the other Party in those sectors. The list is composed of the following elements:

- (a) a first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalization to which the reservations apply; and
- (b) a second column describing the applicable reservations and the obligation affected (Market Access - MA or National Treatment - NT). The MA and NT commitments are independent; therefore if MA is not committed in a subsector (remains 'unbound'), this does not invalidate the NT commitment.

The sectors or sub-sectors which are not included in the following list are not committed.

2. In identifying individual sectors and sub-sectors:

- (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002; and
- (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirement that certain activities may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to investors of the other Party.

4. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.

5. In accordance with Article 112 of this Agreement non-discriminatory requirements as regards the types of legal form of an establishment are not included in the list below.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS INCLUDED IN THIS LIST	MA, NT: Peru reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups. For the purposes of this reservation: 'ethnic groups' means indigenous, native and peasant communities ⁽¹⁾. Peru reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose: income security and insurance, social security, social welfare, public education, public training, health, and childcare ⁽²⁾. Peru reserves the right to adopt or maintain any measure at a local level of government, in force at the date of subscription of this Agreement, which limits the Market Access (Article 112 of this Agreement) ⁽²⁾. Subsidies NT: Unbound Land or water property NT: No foreign national, enterprise constituted under foreign law or enterprise constituted under Peruvian law, and owned in whole or part, directly or indirectly, by foreign nationals may acquire or own, directly or indirectly, by any title, land or water (including mines, forest or energy sources) located within 50 kilometers of the Peruvian border. Exceptions may be authorised by Supreme Decree approved by the Council of Ministers in conformity with law in cases of expressly declared public necessity.
	Hiring of foreign workers MA, NT: All employers in Peru, independently of their activity or nationality, shall give preferential treatment to nationals when hiring its employees. Foreign natural persons who are service providers and who are employed in Peru may provide services in Peru under a written and time-limited employment contract, which may not exceed three years. The contract may be subsequently extended for like periods of time. Service-providing enterprises must show proof of the company's commitment to train national personnel in the same occupation. Foreign natural persons may not represent more than 20 per cent of the total number of employees of an enterprise, and their pay may not exceed 30 per cent of the total payroll for wages and salaries. These percentages will not apply in the following cases: — when the foreign national providing the service is the spouse, parent, child or sibling of a Peruvian national; — when the personnel is working for a foreign enterprise providing international land, air and water transport services under a foreign flag and registration; — when the foreign personnel works in a multinational bank or an enterprise that provides multinational services, subject to the laws governing specific cases; — for a foreign investor, provided that its investment permanently maintains in Peru at least five Tributary Tax Units 'UITs - Unidad Impositiva Tributaria' during the life of its contract ⁽³⁾; — for artists, athletes or other service-providers engaged in public performances in Peruvian territory, for a maximum of three months a year; — when a foreign national has an immigrant visa;

Sector or Sub-Sector	Description of Reservations
	— for a foreign national whose country of origin has a labour reciprocity or dual nationality agreement with Peru; and — when foreign personnel provides services in Peru under a bilateral or multilateral agreement concluded by the Peruvian Government. Employers may request waivers for the percentages related to the number of foreign employees and their share of the company's payroll in those cases involving: — specialised professional or technical personnel; — directors or management personnel for new a business activity or reconverted business activity; — teachers hired for post secondary education, or for foreign private elementary and high schools; or for language teaching in local private schools; or for specialized language centers; — personnel working for public or private enterprises with contractual agreements with public organizations, institutions or enterprises; and — in any other case determined by Supreme Decree pursuant to specialization, qualification or experience criteria. Theater Arts, Visual Arts, Music and Publishing Peru reserves the right to adopt or maintain any measure conditioning the receipt or continued receipt of government support for the development and production of jewelry design, theater arts, visual arts, music, and publishing on the recipient achieving a given level or percentage of domestic creative content. Audio-visual industry, Publishing and Music Peru reserves the right to adopt or maintain any measure that affords to a natural person or juridical person of the other Party the treatment that is afforded by that other Party to Peruvian natural or juridical persons in the audiovisual, publishing, and music sectors.
A. AGRICULTURE, HUNTING AND FORESTRY Except the activities of supply of services, such as advisory and consultancy	
01. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015)	MA, NT: None
02. Forestry, logging (ISIC rev 3.1: 020)	MA, NT: None
B. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) Except the activities of supply of services, such as advisory and consultancy	MA: Unbound NT: Peru reserves the right to adopt or maintain any measure relating to artisanal fishing. For greater certainty, Peru may maintain provisions or measures for foreign-flagged vessels different from those established for Peruvian-flagged vessels, and this shall not be interpreted as a violation of National Treatment.

Sector or Sub-Sector	Description of Reservations
C. MINING AND QUARRYING Except the activities of supply of services, such as advisory and consultancy	
10. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	MA: Unbound NT: None
11. Extraction of crude petroleum and natural gas ⁽⁴⁾ (ISIC rev 3.1: 1110)	MA: Unbound NT: None
12. Mining of uranium and thorium ores (ISIC rev 3.1: 12)	MA: Unbound NT: None
13. Mining of metal ores (ISIC rev 3.1: 13)	MA: Unbound NT: None
14. Other mining and quarrying (ISIC rev 3.1: 14)	MA: Unbound NT: None
D. MANUFACTURING ⁽⁵⁾	
15. Manufacture of food products and beverages (ISIC rev 3.1: 15)	MA, NT: None
16. Manufacture of tobacco products (ISIC rev 3.1: 16)	MA, NT: None
17. Manufacture of textiles (ISIC rev 3.1: 17)	MA, NT: None
18. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev 3.1: 18)	MA, NT: None
19. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev 3.1: 19)	MA, NT: None

Sector or Sub-Sector	Description of Reservations
20. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev 3.1: 20)	MA, NT: None
21. Manufacture of paper and paper products (ISIC rev 3.1: 21)	MA, NT: None
22. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22) excluding publishing and printing on a fee or contract basis ⁽⁶⁾	MA, NT: None
23. Manufacture of coke, refined petroleum products and nuclear fuel (ISIC rev 3.1: 23)	MA, NT: None
24. Manufacture of chemicals and chemical products except explosives (ISIC rev 3.1: 24 excluding explosives manufacturing)	MA, NT: None
25. Manufacture of rubber and plastics products (ISIC rev 3.1: 25)	MA, NT: None
26. Manufacture of other non-metallic mineral products (ISIC rev 3.1: 26)	MA, NT: None
27. Manufacture of basic metals (ISIC rev 3.1: 27)	MA, NT: None
28. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev 3.1: 28)	MA, NT: None
29. Manufacture of machinery and equipment n.e.c. except the manufacturing of arms and munitions (ISIC rev 3.1: 291, 2921, 2922, 2923, 2924, 2925, 2926, 2929, 293)	MA, NT: None

Sector or Sub-Sector	Description of Reservations
30. Manufacture of office, accounting and computing machinery (ISIC rev 3.1: 30)	MA, NT: None
31. Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev 3.1: 31)	MA, NT: None
32. Manufacture of radio, television and communication equipment and apparatus (ISIC rev 3.1: 32)	MA, NT: None
33. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev 3.1: 33)	MA, NT: None
34. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev 3.1: 34)	MA, NT: None
35. Manufacture of other transport equipment (non-military) ⁽⁷⁾ (ISIC rev 3.1: 35 excluding manufacturing of warships, warplanes and other military transport equipment)	MA, NT: None
36. Manufacture of furniture; manufacturing n.e.c. (ISIC rev 3.1: 36)	MA, NT: None
37. Recycling (ISIC rev 3.1: 37)	MA, NT: None
E. ELECTRICITY, GAS AND WATER SUPPLY ⁽⁸⁾ (part of ISIC rev 3.1: 4010, 4020 and 4030)	MA: Unbound NT: None, except that Peru reserves the right to adopt or maintain any measure in relation to the public supply of potable water.
1. BUSINESS SERVICES	
A. PROFESSIONAL SERVICES	In order to provide professional services in Peru, diplomas which have been obtained abroad must be recognised by the competent authority in Peru. Residence in Peru is required, with no nationality discrimination, for the recognition of diplomas. Moreover, in some professions it is required to be an active member of the relevant professional body in order to practice the profession.

Sector or Sub-Sector	Description of Reservations
a) Legal Services (CPC 861)	MA: None, except that the number of notary positions depends of the number of inhabitants of each city. NT: None, except that only Peruvian nationals by birth may practice as a notary.
b) Accounting, auditing and book-keeping services (CPC 862)	MA, NT: None, except that auditing societies shall be constituted only and exclusively by public accountants licensed and resident in the country and duly qualified by the Board of Public Accountants of Lima (<i>Colegio de Contadores Públicos de Lima</i>). No partner may be a member of another auditory society in Peru.
c) Taxation services (CPC 863)	MA, NT: None
d) Architectural services (CPC 8671)	MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$250 for a Peruvian national with a degree from a Peruvian university; (b) US\$400 for a Peruvian national with a degree from a foreign university; or (c) US\$3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.
e) Engineering services (CPC 8672)	MA, NT: None
f) Integrated engineering services (CPC 8673)	MA, NT: None
g) Urban planning and landscape architectural services (CPC 8674)	MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$250 for a Peruvian national with a degree from a Peruvian university; (b) US\$400 for a Peruvian national with a degree from a foreign university; or

Sector or Sub-Sector	Description of Reservations
	(c) US\$3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.
i) Veterinary services (CPC 932)	MA, NT: None
j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	MA, NT: None
k) Other Solely: Management consulting services for advice, guidance and operational assistance related to tourism development (CPC 86509)	MA, NT: None
B. COMPUTER AND RELATED SERVICES (CPC 84)	MA, NT: None
C. RESEARCH AND DEVELOPMENT SERVICES (CPC 85)	MA: None, except that a permission of operation or authorization may be required and the competent authority may state the incorporation to the expedition of one or more representatives of the Peruvian pertinent activities, in order to participate and know the studies and its scope. NT: None, except that archaeological research projects headed by foreign archaeologists must employ a Peruvian archaeologist with accredited experience registered in the National Registry of Archaeologists as scientific co-director or sub-director of the project. The co-director and sub-director shall participate in the integral execution of the project (field and office work).
D. REAL ESTATE SERVICES (CPC 821 + 822)	MA, NT: None
E. RENTAL/LEASING SERVICES WITHOUT OPERATORS	
a) Relating to ships (CPC 83103)	MA, NT: None, except that: A 'National Shipowner' or 'National Ship Enterprise' is understood as a natural person of Peruvian nationality or juridical person constituted in Peru, with its principal domicile and real and effective headquarters in Peru, whose business is to provide water transportation services in national traffic or cabotage ⁽⁹⁾ and/or international traffic and who is the owner or lessee under a financial lease or a bareboat charter, with an obligatory purchase option, of at least one Peruvian flag merchant vessel and that has obtained the relevant Operation Permit from the General Aquatic Transport Directorate (<i>Dirección General de Transporte Acuático</i>).

Sector or Sub-Sector	Description of Reservations
b) Relating to aircraft (CPC 83104)	MA, NT: None
c) Relating to other transport equipment (CPC 83101, 83102, 83105)	MA, NT: None
d) Relating to other machinery and equipment (CPC 83106-83109)	
e) Other (CPC 832)	
F. OTHER BUSINESS SERVICES	
a) Advertising services (CPC 871)	MA, NT: None, except that: commercial advertising produced in Peru, must have at least 80 per cent of national artists. National artists shall receive no less than 60 per cent of the total payroll for wages and salaries paid to artists. The same percentages established in the preceding paragraphs shall govern the work of technical personnel involved in commercial advertising.
b) Market research and public opinion polling services (CPC 864)	MA, NT: None
c) Management consulting service (CPC 865)	
d) Services related to management consulting (CPC 866)	
e) Technical testing and analysis services (CPC 8676)	
f) Services incidental to agriculture, hunting and forestry (CPC 881)	
g) Services incidental to fishing (CPC 882)	MA: Unbound, except 'none' for advisory and consulting services relating to fishing. NT: None, except that: Before commencing operations, shipowners of foreign-flagged fishing vessels must present an unconditional, irrevocable, letter of guarantee with automatic execution and joint liability, which will be valid for no more than 30 calendar days after the expiry of the fishing permit, issued for the benefit and to the satisfaction of the Ministry of Production (<i>Ministerio de la Producción</i>) by a financial, banking or insurance institution recognized by the Superintendency of Banking, Insurance and Private Pension Fund Administrators (<i>SBS - Superintendencia de Banca, Seguros y AFP</i>). Such letter shall be issued in an amount equal to 25 per cent of the amount that must be paid for fishing rights.

Sector or Sub-Sector	Description of Reservations
	A shipowner of a foreign-flagged fishing vessel, that is not of large scale and that operates in Peruvian jurisdictional waters must rely on the Satellite Tracking System in its vessel, except for shipowners operating in highly migratory fisheries who are excepted from this obligation by a Ministerial Resolution. Foreign-flagged fishing vessels with a fishing permit must have on board a scientific technical observer appointed by the Sea Institute of Peru (IMARPE - <i>Instituto del Mar del Perú</i>). The shipowner must provide accommodation on board for that representative and a daily stipend, which must be deposited in a special account to be administered by IMARPE. Shipowners of foreign-flagged fishing vessels that operate in Peruvian jurisdictional waters must hire a minimum of 30 per cent of Peruvian crew, subject to applicable domestic legislation. Peru reserves the right to adopt or maintain any measure relating to artisanal fishing.
h) Services incidental to mining (CPC 883+5115)	MA, NT: None
i) Services incidental to manufacturing (CPC 884+885) Except those included in CPC 88442 and the jewelry design services	MA, NT: None
k) Placement and supply services of personnel (CPC 872)	MA, NT: None
l) Investigation and security (CPC 873)	MA: None NT: None, except that persons hired as security watchmen must be Peruvian nationals by birth. A senior manager of an enterprise that supplies security services must be a Peruvian national by birth and be a resident of Peru.
m) Related scientific and technical consulting services (CPC 8675)	MA, NT: None
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment different from those included in CPC 6122) Solely: (CPC 6122+633+7545+8861+8862+8864+ 8865+8866)	MA, NT: None
o) Building-cleaning services (CPC 874)	

Sector or Sub-Sector	Description of Reservations
p) Photographic services (CPC 875) q) Packaging services (CPC 876) r) Printing of packaging materials (CPC 88442 (**)) s) Convention services (CPC 87909 (**))	
— Maintenance and repair of maritime vessels (CPC 8868 (**)) — Maintenance and repair of aircraft (CPC 8868 (**)) — Maintenance and repair of railway transport equipment (CPC 8868 (**)) — Maintenance and repair of vehicles, motorcycles, snow-mobiles and road transport equipment (CPC 6112, CPC 6122 and CPC 8867 (**))	MA, NT: None
t) Other (CPC 8790), except: — Credit rating services (CPC 87901) — Speciality design services (CPC 87907 (**)) and design services of handicrafts that are identified as peruvian handicrafts — Other business services non elsewhere classified (CPC 87909)	MA, NT: None

Sector or Sub-Sector	Description of Reservations
Other Additional Services, different from those established in 1.F.t of W/120 classification, solely: Advisory services on telecommunications (CPC 7544)	MA, NT: None
2. COMMUNICATION SERVICES	Horizontal Note: The provision of postal, courier or telecommunication services in Peru requires a concession or another authorization. Horizontal Note - Postal and Courier: In case of inconsistency between the commitments of the Postal and Courier Sector and the commitments and/or the applicable legislation of the Air and Land Transport Sectors, the commitments and/or the applicable legislation of these sectors shall prevail. Horizontal Note - Telecommunications: In the case of value-added services and/or information services defined in accordance with the national legislation, the Ministry of Transportation and Communications reserves the right to determine the cases in which a concession or authorization may be required to provide these services.
POSTAL AND COURIER SERVICES	
Services relating to the handling ⁽¹⁰⁾ of postal items ⁽¹¹⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) handling of addressed written communications on any kind of physical medium ⁽¹²⁾ , including hybrid mail service and direct mail, (ii) handling of addressed parcels and packages ⁽¹³⁾ , (iii) handling of addressed press products ⁽¹⁴⁾ , (iv) handling of items referred to in (i) to (iii) above as registered or insured mail, (v) express delivery services ⁽¹⁵⁾ for items referred to in (i) to (iii) above, (vi) handling of non-addressed items, (vii) document exchange ⁽¹⁶⁾	MA, NT: None, except as indicated in the Horizontal Note of this Sector.
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams ⁽¹⁷⁾ , plus the registered mail service used in the course of judicial or administrative procedures. (CPC 751 (**), 71235 (**) ⁽¹⁸⁾ and 73210 (**) ⁽¹⁹⁾)	
C. TELECOMMUNICATION SERVICES	

Sector or Sub-Sector	Description of Reservations
All services consisting of the transmission and reception of signals by any electromagnetic means ⁽²⁰⁾, excluding broadcasting ⁽²¹⁾ These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport	MA: None, except: (a) as indicated in the horizontal Note of this Sector. The juridical persons constituted under Peruvian law can be eligible for a concession; (b) the Call-back, understood as being the offer of telephone services for the realization of attempts to make calls originated in the country with the objective of obtaining a return call with an invitation to dial, coming from a basic telecommunications network located outside the national territory, is prohibited. This restriction does not apply to the value added and/or information services; (c) the supply of the service for national and international long-distance communications must use the carrier services developed by enterprises that hold a concession or authorization granted by the Ministry of Transportations and Communications; and (d) the interconnection among private services is prohibited. NT: None, except: (a) as indicated in the horizontal Note of this Sector; and (b) the Call-back, understood as being the offer of telephone services for the realization of attempts to make calls originated in the country with the objective of obtaining a return call with an invitation to dial, coming from a basic telecommunications network located outside the national territory, is prohibited. This restriction does not apply to the value added and/or information services.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
A. GENERAL CONSTRUCTION WORK FOR BUILDINGS (CPC 512) B. GENERAL CONSTRUCTION WORK FOR CIVIL ENGINEERING (CPC 513) C. INSTALLATION AND ASSEMBLY WORK (CPC 514+516) D. BUILDING COMPLETION AND FINISHING WORK (CPC 517) E. OTHER (CPC 511+515+518)	MA, NT: None
4. DISTRIBUTION SERVICES	
A. COMMISSION AGENTS' SERVICES (CPC 621)	MA: None, except 'unbound' for hydrocarbons NT: None

Sector or Sub-Sector	Description of Reservations
B. WHOLESALE TRADE SERVICES (CPC 622), except for products that are identified as handicrafts of Peru	MA: None, except 'unbound' for hydrocarbons NT: None
C. RETAILING SERVICES	
— Retailing services of food (CPC 631), except for alcohol and tobacco — Retailing services of non-edible products (CPC 632) except for products that are identified as handicrafts of Peru	MA, NT: None
— Sales services of motor vehicles (CPC 6111) For greater certainty, this commitment includes the commission agents' and the wholesale trade services of motor vehicles — Sales services of parts and accessories of motor vehicles (CPC 6113) For greater certainty, this commitment includes the commission agents' and the wholesale trade services of parts and accessories of motor vehicles — Sales services of motorcycles and snowmobiles and related parts and accessories (CPC 6121) For greater certainty, this commitment includes the commission agents' and the wholesale trade services of motorcycles and snowmobiles and related parts and accessories — Wholesale trade and retail services of telecommunications equipment (CPC 7542)	MA, NT: None
D. FRANCHISING (CPC 8929) Solely franchises and no other rights for other exclusive uses	MA, NT: None

Sector or Sub-Sector	Description of Reservations
5. EDUCATIONAL SERVICES	The commitments under this section do not apply to the public education services and the public training.
A. PRIMARY EDUCATION SERVICES (CPC 921) B. SECONDARY EDUCATION SERVICES (CPC 922) C. HIGHER EDUCATION SERVICES (CPC 923) D. ADULT EDUCATION (CPC 924) E. OTHER EDUCATION SERVICES (CPC 929) Solely: — Centres for culinary studies — Language centers	MA: Unbound NT: None
6. ENVIRONMENTAL SERVICES	
A. SEWAGE SERVICES (CPC 9401) B. REFUSE DISPOSAL SERVICES (CPC 9402) C. SANITATION AND SIMILAR SERVICES (CPC 9403) D. CLEANING SERVICES OF EXHAUST GASES (CPC 9404) E. NOISE ABATEMENT SERVICES (CPC 9405) F. NATURE AND LANDSCAPE PROTECTION SERVICES Solely: Remediation and clean-up of soil and waters (CPC 94060) (**) Except ⁽²²⁾ : Bioprospecting or biological prospecting services	MA, NT: None, except 'Unbound' for public sewage services.

Sector or Sub-Sector	Description of Reservations
7. FINANCIAL SERVICES	To clarify the commitment of Peru with respect to Article 112 of this Agreement (Market Access), financial service suppliers constituted under the laws of Peru are subject to non-discriminatory limitations on juridical form ⁽²³⁾. Foreign banking and reinsurance institutions may carry out promotional activities in Peru through a representative in the country, without having to set up a public limited company provided that they have been so authorized by the Superintendency of Banking, Insurance and Pension Fund Management Companies (SBS). Representatives may not engage in the actual business operations of the enterprises they represent ⁽²⁴⁾. Foreign institutions may not make claims through diplomatic channels in respect of business or operations which they carry out in Peru on the basis of rights derived from their nationality. A juridical person in the financial system cannot be a shareholder of another juridical person of the same nature. The term 'juridical person of the same nature' does not include other kinds of juridical person belonging to the financial system that are different in nature from the juridical person concerned. This does not apply if shares are purchased with a view to taking over and merging with the juridical person that issued the shares in question. Persons who are directly or indirectly majority shareholders of a juridical person belonging to the financial system may not hold, either directly or indirectly, more than 5 per cent of the shares in another juridical person of the same nature. Creditors domiciled in Peru have legal preference with regard to the assets located in Peru of a branch of a foreign financial services supplier, in case of liquidation of the enterprise or its branch in Peru. Peru reserves the right to adopt or maintain measures against the obligations of article 112 subparagraphs (2) (a) and (b) with regard to the supply of services described in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' referred to in Article 152 of this Agreement.
A. ALL INSURANCE AND INSURANCE-RELATED SERVICES	MA, NT: None, except that: Financial service suppliers of the other Party, that supply insurance services and that are established in Peru through a branch must assign to its branch certain capital, which must be located in Peru. The operations of the branch are limited by its capital located in Peru. Peru may require that the administrators of a financial services supplier must be residents in Peru, and that a minority of the board of directors be composed of nationals of Peru, personal residing in the territory of Peru, or a combination thereof.
B. BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)	MA, NT: None, except that: Financial service suppliers of the other Party, that supply banking services and that are established in Peru through a branch must assign to its branch certain capital, which must be located in Peru. The operations of the branch are limited by its capital located in Peru. The establishment of branches of pension funds managers is not permitted. Financial services suppliers established in Peru to supply financial services in the securities or commodities markets or financial services related to asset management, including by pension fund managers, must be constituted under the laws of Peru. Therefore, financial service suppliers of the other Party established in Peru to supply these financial services may not be established as branches or agencies.

Sector or Sub-Sector	Description of Reservations
	Peru may require that the administrators of a financial services supplier must be residents in Peru, and that a minority of the board of directors be composed of nationals of Peru, personal residing in the territory of Peru, or a combination thereof. Peru may grant advantages or exclusive rights, without limitation, to one or more of the following financial entities, so long as they are partially or fully owned by the State: Corporación Financiera de Desarrollo (COFIDE), Banco de la Nación, Banco Agropecuario, Fondo Mivivienda, Cajas Municipales de Ahorro y Crédito, and the Caja Municipal de Crédito Popular. Examples of such advantages are the following ⁽²⁵⁾: (a) The Banco de la Nación and Banco Agropecuario are not required to diversify their risk; and (b) The Cajas Municipales de Ahorro y Crédito may directly sell collateral they repossess in cases of loan default, in accordance with pre-established procedures. Financial service suppliers constituted under the laws of Peru and debt securities offered in a primary or secondary public offering in the territory of Peru must be rated by credit rating companies constituted under the laws of Peru. They may also be rated by other credit rating agencies, but only in addition to the mandatory rating.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. HOTELS AND RESTAURANTS, including catering (CPC 641-643)	MA, NT: None
B. TRAVEL AGENCIES AND TOUR OPERATORS SERVICES (CPC 7471)	MA, NT: None
C. TOURIST GUIDES SERVICES (CPC 7472)	MA, NT: None
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES	
A. ENTERTAINMENT SERVICES (CPC 9619)	MA, NT: None, except that (a) any domestic artistic audiovisual production and (b) any domestic artistic live performances must be comprised at least of 80 per cent of national artists. National artists shall receive no less than 60 per cent of the total payroll for wages and salaries paid to artists. The same percentages established in the preceding paragraphs shall govern the work of technical personnel involved in artistic activities. A foreign circus may stay in Peru with the original cast for a maximum of 90 days. This period may be extended for the same period of time. If it is extended, the foreign circus will include a minimum of 30 per cent Peruvian nationals as artists and 15 per cent Peruvian nationals as technicians. The same percentages shall apply to the payroll of salaries and wages. The remaining 20 per cent may be performed by foreign artists provided that they certify a contract celebrated before its entrance, have an artist visa and the corresponding inter-syndical pass. The percentages related to domestic artistic live performance (as referred in (b)) shall not be applied in the case of performances given by foreign casts hired as such outside Peru provided that their performance constitute the entire work or entertainment and are properly qualified as cultural performance.

Sector or Sub-Sector	Description of Reservations
	At least one bullfighter of Peruvian nationality must participate in any bullfighting event. At least one apprentice bullfighter of Peruvian nationality must participate in fights involving young bulls.
B. NEWS AGENCY SERVICES (CPC 962)	MA, NT: None
C. LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL SERVICES (CPC 963), except CPC 96332	MA, NT: None
D. SPORTING AND OTHER RECREATIONAL SERVICES	
— Sporting services (CPC 9641) — Other recreational services (CPC 9649) Solely: Recreational parks services (part of the CPC 96491)	MA, NT: None
— Other recreational services (CPC 9649) Solely: Gambling and betting services (CPC 96492)	MA: None, except that: Only five- and four-star lodging establishments may establish gaming casinos on their premises. Gaming casinos may only be established in five-fork tourist restaurants and buildings declared historic monuments, subject to authorization from the National Institute of Culture. NT: None
11. TRANSPORT SERVICES	
A. MARITIME TRANSPORT SERVICES International transport (freight and passengers) (CPC 7211 and 7212) Except cabotage (as defined in paragraph 1 of Note 1 of this Section)	MA: (a) Establishment of registered company for the purposes of operating a fleet as National shipowner or National Ship Enterprise in Peru: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined –in paragraph 2 of Note 1 of this Section): none

Sector or Sub-Sector	Description of Reservations
	NT: (a) Establishment of registered company for the purpose of operating a fleet as National shipowner or National Ship Enterprise in Peru: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 2 of Note 1 of this Section): none The following services at the port are made available to international maritime transport suppliers on reasonable and no discriminatory terms and conditions. (1) Pilotage (2) Towing and tug assistance (3) Provisioning, fuelling and watering (4) Garbage collecting and ballast waste disposal (5) Port Captain's services (6) Navigation aids (7) Shore-based operational services essential to ship operations, including communications, water and electrical supplies (8) Emergency repair facilities (9) Anchorage, berth and berthing services
B. INTERNAL WATERWAYS TRANSPORT (only international transport) — Passenger transportation (CPC 7221) — Freight transportation (CPC 7222) Except cabotage (as defined in paragraph 1 of Note 1 of this Section)	MA: Unbound NT: None, except that: A 'National shipowner' or 'National Ship Enterprise' is understood as a natural person of Peruvian nationality or juridical person constituted in Peru, with its principal domicile and real and effective headquarters in Peru, whose business is to provide services in water transportation in national traffic (?) or cabotage and/or international traffic and who is the owner or lessee under a financial lease or a bareboat charter, with an obligatory purchase option, of at least one Peruvian flag merchant vessel and that has obtained the relevant Operation Permit from the General Aquatic Transport Directorate. At least 51 per cent of the subscribed and paid-in capital stock must be owned by Peruvian citizens. The chairman of the board of directors, the majority of the directors, and the General Manager must be Peruvian nationals and residents in Peru.

Sector or Sub-Sector	Description of Reservations
	The captain and crew of Peruvian-flagged vessels must be entirely Peruvian nationals authorised by the 'Dirección General de Capitanías y Guardacostas'. In exceptional cases and after ascertaining that there is no Peruvian qualified personnel with experience in that type of vessel available, foreign nationals could be hired to a maximum of 15 per cent of the total crew, and for a limited period of time. The latter exception does not reach the captain of the vessel. Only a Peruvian national may be a licensed harbor pilot.
D. TRANSPORTATION VIA SPACE (CPC 733)	MA, NT: None
E. TRANSPORT SERVICES BY RAILWAY	
a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	MA, NT: None
F. ROAD TRANSPORT SERVICES	
a) Passenger transportation (CPC 7121+7122) b) Freight transportation (CPC 7123) Except road cabotage transport	MA: Unbound NT: None, except that: Peru reserves the right to adopt or maintain any measure relating to the international land transportation of cargo or passengers in border areas. Additionally, Peru reserves the right to adopt or maintain the following limitations for the supply of international land transportation from Peru: (a) the service supplier must be a Peruvian natural or juridical person; (b) the service supplier must have a real an effective domicile in Peru; and (c) in the case of juridical persons, the service supplier must be legally constituted in Peru and more than 50 percent of its capital stock must be owned by Peruvian nationals and its effective control must be by Peruvian nationals.
G. PIPELINE TRANSPORT Solely: b) Transportation of other goods other than fuel (CPC 7139)	MA, NT: None

Sector or Sub-Sector	Description of Reservations
SERVICES AUXILIARY TO TRANSPORT	
A. SERVICES AUXILIARY TO MARITIME TRANSPORT	
— Maritime cargo handling services (as defined –in paragraph 4 of Note 1 of this Section) — Storage and warehouse services (CPC 742 (**)) — Customs clearance services (as defined in paragraph 5 of Note 1 of this Section) — Container station and depot services (as defined –in paragraph 6 of Note 1 of this Section)	MA: None ⁽²⁶⁾ NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law. Only juridical persons established in Peru (no branches) can perform the customs clearance services. The corporate legal representative must be a Peruvian national. The legal representatives to customs for customs clearance service must be resident in Peru and have a customs agent degree issued by the competent authority. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
— Maritime agency services (as defined in paragraph 7 of Note 1 of this Section) — Freight forwarding services (as defined in paragraph 8 of Note 1 of this Section)	MA, NT: None, except that only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.
Rental of Vessels with Crew (CPC 7213)	MA: Unbound NT: None, except that the limitations on the leasing to be considered National shipowner or National Ship Enterprise apply.

Sector or Sub-Sector	Description of Reservations
Pushing and towing services (CPC 7214)	MA, NT: None, except that the pushing, towing, mooring and unmooring services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.
Supporting services for maritime transport (part of CPC 745)	MA, NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.
B. SERVICES AUXILIARY TO INTERNAL WATERWAYS TRANSPORT	
— Cargo-handling services (part of CPC 741) — Storage and warehouse services (part of CPC 742) — Freight transport agency services (part of CPC 748)	MA: Unbound NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services;

Sector or Sub-Sector	Description of Reservations
	(5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.
Rental of Vessels with Crew (CPC 7223)	MA: Unbound NT: None, except that the limitations on the leasing to be considered National shipowner or National Ship Enterprise apply.
Pushing and towing services (CPC 7224)	MA, NT: None, except that the pushing, towing, mooring and unmooring services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment. Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.
Supporting services for internal waterway transport (part of CPC 745)	MA, NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, 'tarjador', 'winchero', 'gruero', 'portalonero', 'levantador de costado de nave', among others that are established in each port according to the regulations of the current law.

Sector or Sub-Sector	Description of Reservations
C. SERVICES AUXILIARY TO RAIL TRANSPORT	
— Cargo-handling services (CPC 741 (**)) — Storage and warehouse services (CPC 742 (**)) — Freight transport agency services (CPC 748 (**))	MA: None ⁽²⁶⁾ NT: None
— Pushing and towing services (CPC 7113) — Supporting services for rail transport services (CPC 743)	MA, NT: None
Customs clearance services (as defined in paragraph 5 of Note 1 of this Section)	MA, NT: None, except that: Only juridical persons established in Peru (no branches) can perform the customs clearance services. The corporate legal representative must be a Peruvian national. The legal representatives to customs for customs clearance service must be resident in Peru and have a customs agent degree issued by the competent authority. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
D. SERVICES AUXILIARY TO ROAD TRANSPORT	
— Cargo-handling services (CPC 741 (**)) — Storage and warehouse services (CPC 742 (**)) — Freight transport agency services (CPC 748 (**))	MA: None ⁽²⁶⁾ NT: None
Supporting services for road transport services (CPC 744)	MA: Unbound NT: None

Sector or Sub-Sector	Description of Reservations
Customs clearance services (as defined in paragraph 5 of Note 1 of this Section)	MA: Unbound NT: None, except that: Only juridical persons established in Peru (no branches) can perform the customs clearance services. The corporate legal representative must be a Peruvian national. The legal representatives to customs for customs clearance service must be resident in Peru and have a customs agent degree issued by the competent authority. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
E. SERVICES AUXILIARY TO AIR TRANSPORT SERVICES	
— Selling and marketing of air transport services	MA: None
— Computer reservation system ('CRS') services	NT: None
Maintenance and repair of aircraft	MA: None, except that branches are not allowed. NT: None
Specialized Airport Services (Note 2 of this Section)	MA, NT: None
Cargo handling services	MA, NT: None
Airport management services	MA, NT: None ⁽²⁷⁾
Customs clearance services (as defined in paragraph 5 of Note 1 of this Section)	MA, NT: None, except that: Only juridical persons established in Peru (no branches) can perform the customs clearance services. The corporate legal representative must be a Peruvian national. The legal representatives to customs for customs clearance service must be resident in Peru and have a customs agent degree issued by the competent authority. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
F. SERVICES AUXILIARY TO PIPELINE TRANSPORT OF GOODS OTHER THAN FUEL	
Storage and warehouse services of goods other than fuel (CPC 742 (**))	MA: Unbound NT: None
ENERGY SERVICES	

Sector or Sub-Sector	Description of Reservations
6. SERVICES RELATED TO EXPLORATION AND PRODUCTION	
— Related scientific and technical consulting services (CPC 8675) — Services incidental to mining (CPC 883) — Maintenance and Repair services of fabricated metal products, machinery and equipment, and electrical machinery (part of CPC 8861-8866) — Engineering services (CPC 8672)	MA, NT: None
— Integrated engineering services (CPC 8673) — Management consulting services (CPC 865) — Services related to management consulting (CPC 866) — Technical testing and analysis services (CPC 8676)	
B. SERVICES RELATED TO THE CONSTRUCTION OF ENERGY FACILITIES	
B.1 Construction of energy facilities — For long distance pipelines, communication and power lines (cables) (CPC 51340) — For local pipelines and cables; ancillary works (CPC 51350) — For constructions for mining and manufacturing (CPC 51360)	MA: Unbound NT: None

Sector or Sub-Sector	Description of Reservations
— Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	
D. STORAGE SERVICES	
Bulk storage services of liquids or gases (CPC 74220)	MA: Unbound NT: None

(1) This reservation will not apply, to the extent of the inconsistency, to the sub-sectors and modes committed by Peru in its Schedule of Commitments of 1994 (GATS/SC/69) and its modifications in the documents GATS/SC/69/Suppl.1 and GATS/SC/Suppl.2 of GATS.

(2) Idem, footnote 1.

(3) The Tributary Tax Unit is an amount used as a reference in taxation rules in order to maintain in constant values the tax basis, deductions, affectation limits and other aspects of the tax that the legislator considers convenient.

(4) This Sector does not include the minerals smelting on a fee or contract basis in oil or gas fields, which are covered in Energy Services.

(5) This Sector does not include advisory services related to the manufacturing industry, which are covered in Business Services.

(6) Printing of packaging materials is covered in Business Services.

(7) This Sub-sector does not include the maintenance, repair and modification of ships and ship engines services.

(8) This Sector does not include the transmission and distribution services.

(9) For greater certainty, water transportation includes transport by lakes and rivers.

(10) The term 'handling' should be taken to include clearance, sorting, transport and delivery.

(11) 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

(12) E.g. letter, postcards.

(13) Books, catalogues are included hereunder.

(14) Journals, newspapers, periodicals.

(15) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

(16) Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

(17) 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

(18) Transportation of mail on own account by any land mode.

(19) Transportation of mail on own account by air.

(20) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. (Computer services).

(21) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

(22) For greater certainty, this exception applies to the services mentioned in A to F.

(23) For example, partnerships and sole proprietorships are generally not acceptable juridical forms for financial services suppliers in Peru. This note is not itself intended to affect, or otherwise limit, a choice by an investor of the other Party to establish branches or subsidiaries.

(24) For greater certainty, representatives may not 1) capture or place funds directly in Peru; or 2) offer or place foreign securities directly in Peru.

(25) For greater certainty, the advantages or exclusive right that Peru may grant to the specified entities are not limited only to the cited examples.

(26) Public utility concession or licensing procedures may apply in case of occupation of the public domain.

(27) Concessions requirement may be applied.

NOTE 1

LIST OF INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this List, a multimodal transport operator (as defined in paragraph 3 below) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations and this additional commitment, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. In the case of Peru, 'cabotage' or 'commercial water transportation in national traffic' is performed between Peruvian ports, in accordance with the provisions of Article 2 of the Legislative Decree 683 of 2001.
2. 'Other forms of commercial presence for the supply of international maritime transport services' means the ability for international maritime transport service suppliers of the other Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of supply. For greater certainty, this commitment does not grant rights to operate as maritime transport enterprise or national ship enterprise in Peru.

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
 - (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
 - (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Section on Telecommunications);
 - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency; and
 - (f) acting on behalf of the companies, organizing the call of the ship or taking over cargoes when required.
3. 'Multimodal transport operators' means the person on whose behalf the bill of lading, multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.
 4. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:
 - (a) the loading/discharging of cargo to/from a ship;
 - (b) the lashing/unlashing of cargo;
 - (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.
 5. 'Customs clearance services' (alternatively 'customs house brokers services') means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

6. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
7. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (b) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.
8. 'Freight forwarding services' means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

NOTE 2

SPECIALISED AIRPORT SERVICES

For the purposes of this Agreement, 'specialised airport services' shall be understood as the services supplied inside and outside the platform, by national or foreign airport services operators related to services directly provided to aircrafts or for air transport purposes, when specialized equipment or facilities are used for its provision.

The commitments assumed by Peru in 'specialised airport services' are limited to the following sub-sectors:

- (a) Fuel Supply Services: fueling services for aircraft of national and international air operators at the airports in Peru.
- (b) Water, Beverages and Foods Supply Services (catering): attention to the aircraft of national and international air operators at the airports in Peru, regarding the supplying of food, water and beverages.
- (c) Cargo Storage Services: reception, handling, storage and delivery of cargo and mail transported by air domestic and international export and import through the air operators.
- (d) Ground Equipment Support Services at Platform: platform services provided with ground support equipment to national or international air operators at the airports in Peru, for the attention of aircraft, passengers, cargo and personnel. These services include aircraft cleaning services.
- (e) Cargo Terminal Services of the Air Operator of the Carrier: the cargo terminal of the carrier or the responsible for this, for receiving and delivering the goods duly appropriated to the consignee or his agent. It should perform the activities necessary to deliver the goods to the consignee or his representative. This service covers the period since the load is removed from the building of the airfield goods until delivery to the storage terminals for cargo and mail.

ANNEX VIII

LIST OF COMMITMENTS ON CROSS-BORDER SUPPLY OF SERVICES

(referred to in Article 118 of this Agreement)

SECTION A

COLOMBIA

1. The list of commitments below indicates the services sectors committed by Colombia pursuant to Article 118 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to services and services suppliers of the other Party in those sectors. The list is composed of the following elements:

- (a) a first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalization to which the reservations apply; and
- (b) a second column describing the applicable reservations, the mode of supply and the obligation affected (Market Access or National Treatment). The Market Access and National Treatment commitments are independent; therefore if Market Access is not committed in a sub-sector (remains 'unbound'), this does not invalidate the National Treatment commitment.

The cross-border supply of services sectors or sub-sectors covered by this Agreement which are not included in the following list is not committed.

2. In identifying individual sectors and sub-sectors:

CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 119 and 120 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to service suppliers of the other Party.
4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights.
5. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.
6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

NOTES ON THE LIMITATIONS APPLIED TO SECTORIAL SPECIFIC COMMITMENTS OF CROSS-BORDER SUPPLY OF SERVICES (MODES 1 AND 2)

Note number 1: Colombia reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups, including with respect to the communal lands held by ethnic groups in accordance with Art. 63 of the Constitución Política de Colombia. The ethnic groups in Colombia are: indigenous and Rom (gypsy) people, Afro-Colombian communities and the Raizal community of the Archipelago of San Andrés, Providencia, and Santa Catalina.

Note number 2: Colombia reserves the right to adopt or maintain any measure according rights or preferences to local communities with respect to the support and development of expressions relating to intangible cultural patrimony declared pursuant to Resolución No. 0168 de 2005.

Note number 3: If the Colombian State decides to sell all or part of its interest in an enterprise to a person other than a Colombian state enterprise or other Colombian government entity, it shall first offer such interest exclusively, and under the conditions established in articles 3 and 11 of Ley 226 de 1995, to:

- (a) current, pensioned, and former employees (other than former employees terminated for just cause) of the enterprise and of other enterprises owned or controlled by the enterprise;
- (b) associations of employees and former employees of the enterprise;
- (c) employee unions;
- (d) federations and confederations of trade unions;
- (e) employee funds ('fondos de empleados');
- (f) pension and severance funds; and
- (g) cooperative entities.

However, once such interest has been transferred or sold, Colombia does not reserve the right to control any subsequent transfer or other disposal of such interest.

Note number 4: A juridical person organized under the laws of another country, and with its principal domicile in another country, must establish as a branch in Colombia in order to develop a concession obtained from the Colombian State.

Note number 5: Only natural or juridical persons with their main office in the free port of San Andrés, Providencia, and Santa Catalina may supply services in this region.

Sector or Sub-Sector	Description of Reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) Only locally qualified lawyers can supply services in respect of domestic law.	For Mode 1 None. For Mode 2 None.
b) 1. Accounting and Bookkeeping Services (CPC 862) c) Taxation Advisory Services (CPC 863)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Only persons registered with the <i>Junta Central de Contadores</i> may practice as accountants. A foreign national must have been domiciled continuously in Colombia for at least three years prior to the registration request and demonstrate accounting experience carried out in the territory of Colombia for a period of no less than one year. This experience may be acquired while engaging in public accounting studies or thereafter. For natural persons, the term 'domiciled' means being a resident of Colombia and having the intention of remaining in Colombia. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 None.
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
i) Veterinary services (CPC 932)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: Unbound. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
k) Retail sales of pharmaceuticals and retail sales of medical and orthopedically goods (CPC 63211) and other services supplied by pharmacists The provisions set out in Sector 9: Distribution Services, apply	For Mode 1 National Treatment: None. Market Access: None. For Mode 2 National Treatment: None. Market Access: None.
B. Computer and Related Services (CPC 84)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 For CPC 841, CPC 842, CPC 843 and CPC 844 None. For CPC 845+849 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. For CPC 845+849 Market Access: None, except as indicated in note number 1 of this Section.
C. Research and Development Services	The following limitations to National Treatment apply to this sector: respecting Mode 1 notes 1, 2, 4 and 5 of this Section; respecting Mode 2 notes 1 and 2 of this Section.
a) Research and Development services on natural sciences (CPC 851)	For Mode 1 National Treatment: None, except that any foreign person planning to undertake scientific research on biological diversity in the territory of Colombia must involve at least one Colombian researcher in the research or analysis of the results of such research. Market Access: Unbound. For Mode 2

Sector or Sub-Sector	Description of Reservations
	National Treatment: None, except that any foreign person planning to undertake scientific research on biological diversity in the territory of Colombia must involve at least one Colombian researcher in the research or analysis of the results of such research. Market Access: Unbound.
b) Research and Development services on Social Sciences and Humanities (CPC 852 excluding psychologists services)	For Mode 1 National Treatment: None. Market Access: Unbound. For Mode 2 National Treatment: None. Market Access: Unbound.
c) Interdisciplinary Research and Development services (CPC 853)	For Mode 1 National Treatment: None. Market Access: Unbound. For Mode 2 National Treatment: None. Market Access: Unbound.
D. Real Estate Services	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
b) On a Fee or Contract Basis (CPC 822)	For Mode 1 None. For Mode 2 None.
E. Rental/Leasing Services without Operators	

Sector or Sub-Sector	Description of Reservations
a) Relating to Ships (CPC 83103)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
b) Relating to Aircraft (CPC 83104)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 None.
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
e) Relating to personal and household goods (CPC 832)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2

Sector or Sub-Sector	Description of Reservations
	National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
F. Other Business Services	
b) Market Research and Opinion Polling (CPC 864)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
c) Management Consulting Services (CPC 865)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 None.
d) Services Related to Management Consulting (CPC 866)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1 None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Only Colombian nationals may engage in artisanal fishing. The costs of the permit and fishing license are higher for foreign-flagged vessels than for Colombian-flagged vessels. If the flag of a foreign-flagged vessel is that of a country that is a party to another bilateral agreement with Colombia, the terms of that other bilateral agreement shall determine whether or not the requirement to associate with a Colombian enterprise that owns a permit applies. Market Access: None, except as indicated in note number 1 of this Section. A foreign-flagged vessel may engage in fishing and related activities in Colombian territorial waters only in association with a Colombian enterprise that owns a permit. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885, not including those part of CPC 88442)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
i) Placement and Supply Services of Personnel (CPC 872)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2

Sector or Sub-Sector	Description of Reservations
	National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 None. For Mode 2 None.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of the Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
l) 4. Maintenance and Repair of Aircraft and parts thereof (CPC 8868)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
m) Building-Cleaning Services (CPC 874)	For Mode 1 Unbound (*). For Mode 2 Unbound (*).
o) Packaging Services (CPC 876)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
p) Printing and Publishing (CPC 88442)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Colombia reserves the right to adopt or maintain any measure conditioning the receipt or continued receipt of government support ⁽¹⁾ for the development and production of publishing on the achievement by the recipient of a given level or percentage of domestic creative content. Market Access: None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
	For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
q) Convention Services (part of CPC 87909)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 2. Interior Design and other Specialty Design Services (CPC 87907) It does not include jewelry design nor handicrafts design.	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 3. Collection Agency Services (CPC 87902)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
r) 4. Credit reporting services (CPC 87901)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 5. Duplicating services (CPC 87904) ⁽²⁾	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 6. Telecommunications consulting services (CPC 7544)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
r) 7. Telephone answering services (CPC 87903)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.

Sector or Sub-Sector	Description of Reservations
7. COMMUNICATIONS SERVICES	
A. Postal and courier services Services relating to the handling ⁽³⁾ of postal items ⁽⁴⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: i) Handling of hand-written communication that indicate destination in any physical medium ⁽⁵⁾, that is: — Combined mail services — Direct mail ii) Handling of packages and bundles with indication of destination ⁽⁶⁾ iii) Handling of media with indication of destination ⁽⁷⁾ iv) Handling of the items referred to in points i) to iii) sent by certified mail or with declared value v) Services of express delivery ⁽⁸⁾ for the items in points i) to iii) <i>supra</i> vi) Handling of items with no indication of destination vii) Exchange of documents ⁽⁹⁾	For Mode 1 National Treatment: None, except as indicated in notes 1, 2, 4 and 5 of this Section Only juridical person established under Colombian law that have as main corporate purpose the provision of postal services, may supply postal services and courier services in Colombia Market access: None, except as indicated in note 1 of this Section. In Colombia, the postal services indicated in i) to iv), are provided exclusively by the official postal operator or concessionary. For Mode 2 National Treatment: None, except as indicated in notes 1 and 2 of this Section Market access: None, except as indicated in note 1 of this Section.
B. Telecommunications Services ⁽¹⁰⁾ These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹¹⁾ excluding broadcasting ⁽¹²⁾	For Mode 1 None For Mode 2 None
b. Satellite broadcast transmisión services	For Mode 1 None For Mode 2 None

Sector or Sub-Sector	Description of Reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 For CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516: None For CPC 517 and CPC 518 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. For CPC 517 and CPC 518 Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 For CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516: None For CPC 517 and CPC 518 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. For CPC 517 and CPC 518 Market Access: None, except as indicated in note number 1 of this Section.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	These commitments do not include sectors in which the government establishes a monopoly, pursuant to Article 336 of the <i>Constitución Política</i> de Colombia, with revenue to be dedicated for public or social services ⁽¹³⁾. This limitation does not affect National Treatment. These commitments do not include distribution or sale of books, magazines, periodical publications, or printed or electronic newspapers; of recordings of movies or videos; of music recordings in audio or video format; of printed music scores or scores readable by machines; and of handicrafts. For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
A. Commission Agents' Services	
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.
b) Other Commission Agents' Services (CPC 621)	For Mode 1 None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
B. Wholesale Trade Services	
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542)	For Mode 1 None. For Mode 2 None.
c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products)	For Mode 1 None. For Mode 2 None.
C. Retailing Services	
a) Retailing Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	For Mode 1 None. For Mode 2 None.
b) Retailing Services of telecommunication terminal equipment (part of CPC 7542)	For Mode 1 None. For Mode 2 None.
c) Food retailing services (CPC 631)	For Mode 1 None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopedic goods (CPC 632 excluding CPC 63211 and 63297)	For Mode 1 None. For Mode 2 None.
D. Franchising (CPC 8929)	For Mode 1 None. For Mode 2 None.
10. EDUCATIONAL SERVICES (only privately funded services)	
D. Adult Education Services (CPC 924) ⁽¹⁴⁾	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
11. ENVIRONMENTAL SERVICES	
A. Waste Water Services (CPC 9401)	For Mode 1 Unbound (*). For Mode 2 None.
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste	
a) Refuse Disposal Services (CPC 9402)	For Mode 1 Unbound (*). For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
b) Sanitation and Similar Services (CPC 9403)	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.
C. Protection of ambient air and climate (CPC 9404) ⁽¹⁵⁾	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.
D. Remediation and clean up of soil and waters	
a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.
E. Noise and vibration abatement (CPC 9405)	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.
F. Protection of biodiversity and landscape	
a) Nature and landscape protection services (part of CPC 9406)	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
G. Other environmental protection services (CPC 94090)	For Mode 1 National Treatment: None. Market Access: None, except services established or maintained for a public purpose. For Mode 2 None.
12. FINANCIAL SERVICES	
All financial services	For Modes 1 and 2 Except for reinsurance and retrocession, nothing in these commitments applies to financial services forming part of a statutory system of social security or public retirement plans. For Modes 1 and 2 Except for reinsurance and retrocession: without prejudice to other means of prudential regulation of cross border trade in financial services, Colombia may require the authorization of cross-border financial services suppliers of the other Party and of financial instruments. For Modes 1 and 2 Except for reinsurance and retrocession: It is understood that the commitments under this List, the Financial Services Section or the Services Chapter do not impose any obligation to allow non-resident financial services suppliers to do or solicit business in the territory of Colombia. Colombia may define 'doing business' and 'solicitation' for that purpose, provided that those definitions are not inconsistent with Colombia's commitments for Modes 1 and 2.
A. Insurance and insurance-related services	For Modes 1 and 2, Those commitments requiring regulation shall be effective four years after the entry into force of this Agreement or when Colombia has issued the necessary regulation to its relevant legislation, whatever occurs first.
1. direct insurance (including co-insurance) (a) life	For Mode 1 Unbound. For Mode 2 None, except for: (a) those insurances services the purchase of which is mandatory under Colombian law; (b) those insurance services the purchase of which is prohibited under Colombian law prior to the purchase of insurance services described in subparagraph (a) or participation in Colombia's social security system; (c) all insurance services, when the policy holder, insured, or beneficiary is a Colombian government ministry, department, or agency (<i>entidad del Estado</i>); and (d) all types of lifetime annuities (<i>renta vitalicia</i>), death and disability insurance (<i>previsionales de invalidez y sobrevivencia</i>), and workers compensation insurance (<i>riesgos profesionales</i>).

Sector or Sub-Sector	Description of Reservations
1. direct insurance (including co-insurance) (b) non-life except those services referred to in paragraph B.3 (a) (i) and (ii) of the Market Access Section of the Understanding on Commitments in Financial Services of the GATS (herein after 'Understanding')	For Mode 1 Unbound. Market Access: Unbound, except for insurance related to foreign trade operations, exclusively for external journeys, i.e. those which begin or end in a Colombian port. For Mode 2 None except for: (a) those insurance services the purchase of which is mandatory under Colombian law; (b) those insurance services the purchase of which is prohibited under Colombian law prior to the purchase of insurance services described in subparagraph (a) or participation in Colombia's social security system; (c) all insurance services, when the policy holder, insured, or beneficiary is a Colombian government ministry, department, or agency (entidad del Estado); and (d) all types of lifetime annuities (renta vitalicia), death and disability insurance (previsionales de invalidez y sobrevivencia), and workers compensation insurance (riesgos profesionales).
1. direct insurance (including co-insurance) (b) Insurances referred to in paragraph B.3 (a) (i) and (ii) Of the Market Access Section of the 'Understanding', different from life.	For Mode 1 None, except that Colombia may require cross-border financial service suppliers to provide information such as the aggregated value of premiums paid to them by persons resident in Colombia. For Mode 2 None, except for: (a) those insurance services the purchase of which is mandatory under Colombian law; (b) all insurance services, when the policy holder, insured, or beneficiary is a Colombian government ministry, department, or agency (entidad del Estado); (c) those insurance services the purchase of which is prohibited under Colombian law prior to the purchase of insurance services described in subparagraph (a) or participation in Colombia's social security system; and (d) all types of lifetime annuities (renta vitalicia), death and disability insurance (previsionales de invalidez y sobrevivencia), and workers compensation insurance (riesgos profesionales).
2. reinsurance and retrocession	For Modes 1 and 2: None
3. insurance inter-mediation, such as brokerage and agency	For Mode 1 Unbound, except none for intermediation in respect of reinsurance and retrocession, and in respect of the insurance services indicated in paragraphs B.3 (a) (i) and (ii) of the Market Access section of the 'Understanding'. For Mode 2

Sector or Sub-Sector	Description of Reservations
	None, except for the following services: (a) those insurances services the purchase of which is mandatory under Colombian law; (b) those insurance services the purchase of which is prohibited under Colombian law prior to the purchase of insurance services described in subparagraph (a) or participation in Colombia's social security system; (c) all insurance services, when the policy holder, insured, or beneficiary is a Colombian government ministry, department, or agency (entidad del Estado); and (d) all types of lifetime annuities (renta vitalicia), death and disability insurance (previsionales de invalidez y sobrevivencia), and workers compensation insurance (riesgos profesionales).
4. services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	For Modes 1 and 2: None.
B. Banking and other financial services (excluding insurance):	
1. acceptance of deposits and other repayable funds from the public	For Mode 1 Unbound. For Mode 2 None.
2. lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	
3. financial leasing	
4. all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	
5. guarantees and commitments	
6. trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:	
(a) money market instruments (including cheques, bills, certificates of deposits);	
(b) foreign exchange;	

Sector or Sub-Sector	Description of Reservations
(c) derivative products including, but not limited to, futures and options;	
(d) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;	
(e) transferable securities;	
(f) other negotiable instruments and financial assets, including bullion.	
7. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	
8. money broking	
9. asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services; excluding pension funds management and severance payment funds management (Sociedades Administradoras de Fondos de Pensiones y Cesantias) and other assets management relating to the social security system.	For Modes 1 and 2 None, excluding: (i) custodial services, unless they are related to managing a collective investment scheme ⁽¹⁶⁾; (ii) trustee services, but not excluding the holding in trust of investments by a collective investment scheme ⁽¹⁶⁾ established as a trust; and; (iii) execution services, unless they are related to managing a collective investment scheme ⁽¹⁶⁾.
10. settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments.	For Mode 1 Unbound. For Mode 2 None.
11. provision and transfer of financial information, and financial data processing and related software	For Modes 1 and 2 None, except: (a) Where the financial information or financial data processing of this commitment involves personal data, the treatment of such personal data shall be in accordance with Colombian law regulating the protection of such data; (b) A trading platform, whether electronic or physical, does not fall within the range of services specified.

Sector or Sub-Sector	Description of Reservations
12. advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs 1 through 11, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	For Modes 1 and 2 None. Unbound for credit reference and analysis.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643)	For Mode 1 For CPC 641: None. For CPC 642 and CPC 643 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. For CPC 642 and CPC 643 Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 For CPC 641: None. For CPC 642 and CPC 643 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. For CPC 642 and CPC 643 Market Access: None, except as indicated in note number 1 of this Section.
B. Travel Agencies and Tour Operators Services (CPC 7471)	For Mode 1 None. For Mode 2 None.
C. Tourist Guides Services (CPC 7472)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)	
A. Entertainment Services	

Sector or Sub-Sector	Description of Reservations
Circus, amusement park and similar attraction services (CPC 96194)	For Mode 1 Unbound. For Mode 2 Unbound.
Ballroom, discotheque and dance instructor services (CPC 96195)	For Mode 1 Unbound. For Mode 2 Unbound.
B. News and Press Agencies Services (CPC 962)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
C. Libraries, archives, museums and other cultural services (only privately funded services) (CPC 963)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: Unbound. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: Unbound.
D. Sporting services (CPC 9641)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: Unbound. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: Unbound.

Sector or Sub-Sector	Description of Reservations
E. Recreation park and beach Services (CPC 96491)	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
16. TRANSPORT SERVICES	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section.
A. MARITIME TRANSPORT	Colombia undertakes commitments according to the Maritime Transport Services List at the end of this Section.
B. INTERNAL WATERWAYS TRANSPORT	Colombia reserves the right to adopt or maintain any measure that accords differential treatment to border countries under any bilateral or multilateral international agreement signed after the date of entry into force of this Agreement involving river transport services.
a) Passenger transportation (CPC 7221)	For Mode 1 National Treatment: None, except that suppliers of public transportation services within the territory of Colombia must be enterprises organized under Colombian law and domiciled in Colombia. Only enterprises organized under Colombian law using Colombian flag vessels may supply maritime and fluvial transport services between two points within the territory of Colombia (cabotage) All foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Pilotage on Colombian territorial seas and rivers may only be performed by Colombian nationals. Market Access: None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
b) Freight transportation (CPC 7222)	For Mode 1 National Treatment: None, except that suppliers of public transportation services within the territory of Colombia must be enterprises organized under Colombian law and domiciled in Colombia. Only foreign enterprises with an agent or representative domiciled in Colombia and legally responsible for its activities in Colombia may supply multimodal transportation of cargo within and from the territory of Colombia. Only enterprises organized under Colombian law using Colombian flag vessels may supply maritime and fluvial transport services between two points within the territory of Colombia (cabotage). All foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Pilotage on Colombian territorial seas and rivers may only be performed by Colombian nationals. Market Access: None. For Mode 2 None.
C. RAIL TRANSPORT	
a) Passenger transportation (CPC 7111)	For Mode 1 Unbound. For Mode 2 None.
b) Freight transportation (CPC 7112)	For Mode 1 Unbound. For Mode 2 None.
D. ROAD TRANSPORT	
a) Passenger Transportation (CPC 7121 and CPC 7122)	For Mode 1 Unbound. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account)	For Mode 1 Unbound. For Mode 2 None.
E. PIPELINE TRANSPORT OF GOODS OTHER THAN FUEL (CPC 7139)	For Mode 1 Unbound. For Mode 2 None.
17. SERVICES AUXILIARY TO TRANSPORT	For Mode 1 National Treatment: None, except as indicated in notes number 1, 2, 4 and 5 of this Section. Market Access: None, except as indicated in note number 1 of this Section. For Mode 2 National Treatment: None, except as indicated in notes number 1 and 2 of this Section. Market Access: None, except as indicated in note number 1 of this Section. Unbound in respect of the number of concessions and the total number of operations.
A. Services auxiliary to Maritime Transport	
g) Rental of Vessels with Crew (CPC 7213)	For Mode 1 National Treatment: None, except that suppliers of public transportation services within the territory of Colombia must be enterprises organized under Colombian law and domiciled in Colombia. Market Access: None. For Mode 2 None.
h) Pushing and towing services (CPC 7214)	For Mode 1 National Treatment: None, except that all foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Only Colombian flag vessels may supply port services in Colombian waters. However, in exceptional cases, the <i>Dirección General Marítima</i> may authorize supply of such services by foreign flag vessels if no Colombian vessel has the capacity to supply such service. The authorization will be issued for six months, but may be extended up to one year.

Sector or Sub-Sector	Description of Reservations
	Market Access: None. For Mode 2 None.
j) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
B. Services auxiliary to internal waterways transport	
a) Cargo-handling services (part of CPC 741)	For Mode 1 Unbound (*). For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 Unbound (*). For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 None. For Mode 2 None.
d) Rental of Vessels with Crew (CPC 7223)	For Mode 1 National Treatment: None, except that suppliers of public transportation services within the territory of Colombia must be enterprises organized under Colombian law and domiciled in Colombia. Market Access: None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
e) Pushing and towing services (CPC 7224)	For Mode 1 National Treatment: None, except that all foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Only Colombian flag vessels may supply port services in Colombian waters. However, in exceptional cases, the <i>Dirección General Marítima</i> may authorize supply of such services by foreign flag vessels if no Colombian vessel has the capacity to supply such service. The authorization will be issued for six months, but may be extended up to one year. Market Access: None. For Mode 2 None.
g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
C. Services auxiliary to rail transport	
a) Cargo-handling services (part of CPC 741)	For Mode 1 Unbound (*). For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 Unbound (*). For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
d) Pushing and towing services (CPC 7113)	For Mode 1 None. For Mode 2 None.
e) Supporting services for rail transport services (CPC 743)	For Mode 1 None. For Mode 2 None.
f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
D. Services auxiliary to road transport	
a) Cargo-handling services (part of CPC 741)	For Mode 1 Unbound (*). For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 Unbound (*). For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 None. For Mode 2 None.
d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	For Mode 1 None. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
e) Supporting services for road transport equipment (CPC 744)	For Mode 1 None. For Mode 2 None.
f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 None. For Mode 2 None.
E. Services auxiliary to air transport services	
a) Ground handling services	For Mode 1 None, except the requirement of commercial presence in Colombia for the supply of ground handling services. For Mode 2 None.
b) Storage and warehouse services (part of CPC 742)	For Mode 1 Unbound (*). For Mode 2 None.
c) Freight transport agency services (part of CPC 748)	For Mode 1 None. For Mode 2 None.
e) Sales and Marketing	For Mode 1 None, except provisions about commissions and/or payments that transporters apply to travel agents and to intermediaries in general. For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
f) Computer Reservations System	For Mode 1 None. For Mode 2 None.
g) Airport management	For Mode 1 None. For Mode 2 None.
F. Services auxiliary to pipeline transport of goods other than fuel	
a) Storage and warehouse services of goods other than fuel transported by pipelines, (part of CPC 742)	For Mode 1 Unbound (*). For Mode 2 None.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883)	For Mode 1 National Treatment: None, except that to supply services directly related to the exploration and exploitation of minerals and hydrocarbons in Colombia, a juridical person organized under the laws of a foreign country must establish a branch, affiliate company, or subsidiary in Colombia. Market Access: None. For Mode 2 None.
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water It applies what is set out in Sector 9. Distribution Services	For Mode 1 National Treatment: None. Market Access: None, except that only enterprises organized under Colombian law before July 12, 1994, may engage in marketing (<i>comercialización</i>) and transmission of electrical power or engage in more than one of the following activities at the same time: generation, distribution, or transmission of electrical power. For Mode 2 None.

(1) 'Government support' means tax incentives, incentives for the reduction of mandatory contributions, government grants, government-supported loans, and guaranties, trusts, or insurance provided by a government, irrespective of whether a private entity is wholly or partially responsible for management of the government support.

(2) Does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).

⁽³⁾ The term 'handling' should be taken to include clearance, sorting, transport and delivery.

⁽⁴⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽⁵⁾ For example, letters or postcards

⁽⁶⁾ Including books and catalogues.

⁽⁷⁾ Magazines, newspapers and periodicals.

⁽⁸⁾ Services of express delivery may include, besides greater speed and reliance, value added elements such as pick up at point of origin, personal delivery to destination, tracking, the possibility of changing destination and the items sent and the confirmation of delivery.

⁽⁹⁾ Provision of ad hoc locals and transportation provided by a third party, allowing self-delivery by mutual exchange of items of correspondence between users who have subscribed to the service. The expression 'objects of mail' refers to items shipped by any type of commercial operator, whether public or private.

⁽¹⁰⁾ In Colombia the provision of networks and telecommunications services, which is a public service entrusted to the state, is widespread and must be paid for by a contribution to the Information Technology and Telecommunications Fund. (Article 10 Law 1341)

⁽¹¹⁾ These services do not include information online and/or data processing (including processing of transactions) (part of CPC included in Section 1.B. Computer Services.

⁽¹²⁾ Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

⁽¹³⁾ At the time of the signature of this Agreement, Colombia only has established *monopolios de arbitrio rentísticos* with respect to spirits and gambling.

⁽¹⁴⁾ Colombia understands regular education system to mean the formal education system provided for in its legislation.

⁽¹⁵⁾ Corresponds to Cleaning Services of Exhaust Gases

⁽¹⁶⁾ Colombia may require a collective investment scheme located in the territory of the other Party to retain ultimate responsibility for the management of the collective investment scheme, including the assets of the collective investment scheme.

LIST OF MARITIME TRANSPORT

NOTES TO THE LIST OF INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this List, a multimodal transport operator (as defined in point 3 of the definitions of the notes to the list of international maritime transport services of this Section) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations and this additional commitment, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. In the case of Colombia, due to its geographical location, 'cabotage' is the one realized between Colombian continental ports or Colombian insular ports, in accordance to Article 143 of Decree 2324 of 1984 ⁽¹⁾ and Article 2 of Decree 804 of 2001 ⁽²⁾.
2. 'Other forms of commercial presence for the supply of international maritime transport services' means the ability for international maritime transport service suppliers of other Members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element ⁽³⁾.

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
 - (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inland transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
 - (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of Section 4, Chapter 5, Title IV of this Agreement);
 - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
 - (f) acting on behalf of the companies, organizing the call of the ship or taking over cargoes when required.
3. 'Multimodal transport operator' means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

⁽¹⁾ DECREE 2324 OF 1984: "(...)ARTICLE 143.- INTERNATIONAL AND CABOTAGE TRANSPORT: Maritime transport services can be international or of cabotage. The international services are supplied between foreign ports and Colombian ports, and the cabotage services between Colombian ports.

PARÁGRAFO [PARAGRAPH]:- When in a transport cabotage operation the cargo is loaded/discharged or passengers are laded/unladed in a foreign port, it will be consider, for all the effects, as international transport.

⁽²⁾ DECREE 804 OF 2001: 'Article 2: Definitions: (...)Cabotage maritime transport: It is the one realized between Colombian continental ports or Colombian insular ports.'

⁽³⁾ This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery.

4. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:
 - the loading/discharging of cargo to/from a ship;
 - the lashing/unlashing of cargo;
 - the reception/delivery and safekeeping of cargoes before shipment or after discharge.
5. 'Customs clearance services' (alternatively 'customs house brokers' services') means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
6. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
7. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.
8. 'Freight forwarding services' means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
9. Movement of equipment. International maritime transport suppliers may move / relocate equipments (empty containers, flatbeds, etc.) in their ships between Colombian ports ⁽¹⁾.

⁽¹⁾ According to Colombian legislation, this commitment does not mean cabotaje.

Sector or Sub-Sector	Description of Reservations
TRANSPORT SERVICES	
MARITIME TRANSPORT SERVICES	
International Transport (freight and passengers) CPC 7211 and 7212 less cabotage transport (As defined in point 1 of the definitions of the notes to the list of international maritime transport services of this Section)	1) (a) Liner shipping National Treatment: None, except that all foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Market Access: None (b) Bulk, tramp, and other international shipping, including passenger transportation National Treatment: None, except that all foreign-flagged vessels entering a Colombian port must have a representative legally responsible for their activities in Colombia and domiciled in Colombia. Market Access: None The following services at the port are made available to international maritime transport suppliers on reasonable and non discriminatory terms and conditions: 1. Pilotage. 2. Towing and the tug assistance. 3. Provisioning, fuelling and watering. 4. Garbage collecting and ballast waste disposal. 5. Port Captain's services. 6. Navigation aids. 7. Shore-based operational services essential to ship operations including communications, water and electrical supplies. 8. Emergency repair facilities. 9. Anchorage, berth and berthing services. 2) Market Access; National Treatment: None

Sector or Sub-Sector	Description of Reservations
MARITIME AUXILIARY SERVICES	
Maritime Cargo Handling Services (as defined in point 4 of the definitions of the notes to the list of international maritime transport services of this Section)	1) Market Access; National Treatment: Unbound (*) except for - no limitation on transshipment (board to board or via the quay) and/or on the use of on-board cargo handling equipment. 2) Market Access; National Treatment: None
Storage and Warehousing Services	1) Market Access; National Treatment: Unbound (*)
CPC 742	2) Market Access; National Treatment: None
Customs Clearance Services (as defined –in point 5 of the definitions of the notes to the list of international maritime transport services of this Section)	1) Market Access; National Treatment: Unbound (*) 2) Market Access; National Treatment: None
Container Station and Depot Services (as defined –in point 6 of the definitions of the notes to the list of international maritime transport services of this Section)	1) Market Access; National Treatment: Unbound (*) 2) Market Access; National Treatment: None
Maritime Agency Services (as defined –in point 7 of the definitions of the notes to the list of international maritime transport services of this Section)	1) Market Access; National Treatment: None 2) Market Access; National Treatment: None
Maritime Freight Forwarding Services (as defined –in point 8 of the definitions of the notes to the list of international maritime transport services of this Section)	1) Market Access; National Treatment: None 2) Market Access; National Treatment: None
(*) A commitment on this mode of delivery is not feasible.	

SECTION B

EU PARTY

The following abbreviations are used:

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

ES Spain

EE Estonia

EU European Union, including all its Member States

FI Finland

FR France

EL Greece

HU Hungary

IE Ireland

IT Italy

LV Latvia

LT Lithuania

LU Luxembourg

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SK Slovak Republic

SI Slovenia

SE Sweden

UK United Kingdom

1. The list of commitments below indicates the services sectors liberalised pursuant to Article 121 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to signatory Andean Countries services and services suppliers in those sectors. The list is composed of the following elements:

(a) A first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalisation to which the reservations apply; and

(b) A second column describing the applicable reservations.

When the column referred to under subparagraph (b) only includes European Union Member State -specific reservations, European Union Member States not mentioned therein undertake commitments in the sector concerned without reservations ⁽¹⁾.

Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not mentioned in the list below is not committed.

2. In identifying individual sectors and sub-sectors:

(a) 'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991; and

(b) 'CPC ver. 1.0' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 119 and 120 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to signatory Andean Countries service suppliers.

4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

5. In accordance with Article 107, paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

⁽¹⁾ The absence of European Union Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral European Union-broad reservations that may apply.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Real estate For Modes 1 and 2 AT, BG, CY, CZ, DK, EE, EL, FI, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: Limitations on acquisition of land and real estate by foreign investors ⁽¹⁾.
1. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽²⁾ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, huissiers de justice or other officiers publics et ministériels	For Modes 1 and 2 AT, CY, ES, EL, LT, MT, SK: Full admission to the Bar, required for the practice of domestic (European Union and its Member States) law, is subject to a nationality condition. BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In Belgium quotas apply for appearing before the 'Cour de cassation' in non-criminal cases. BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. FR: Lawyers' access to the profession of 'avocat auprès de la Cour de Cassation' and 'avocat auprès du Conseil d'Etat' is subject to quotas and to a nationality condition. HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice. LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. DK: Marketing of legal advice activities is restricted to lawyers with a Danish licence to practice and law firms registered in Denmark. Requirement of a Danish legal examination in order to obtain a Danish licence. SE: Admission to the Bar, necessary only for the use of the Swedish title 'advokat', is subject to a residency requirement.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than 'auditing services', CPC 86213, CPC 86219 and CPC 86220)	For Mode 1 FR, HU, IT, MT, RO, SI: Unbound AT: Nationality condition for representation before competent authorities For Mode 2 None

Sector or Sub-Sector	Description of Reservations
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	For Mode 1 BE, BG, CY, DE, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PT, RO, SI, UK: Unbound AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.). SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Only such persons may be shareowners or form partnerships in companies which practice qualified auditing (for official purposes). Residency required for approval. LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania For Mode 2 None
c) Taxation Advisory Services (CPC 863) ⁽³⁾	For Mode 1 AT: Nationality condition for representation before competent authorities. CY: Tax agents must be duly authorized by the Minister of Finance. Authorization is subject to an economic needs test. The criteria used are analogous to those for granting permission for foreign investment (listed in horizontal section), as they apply to this sub-sector, always taking into consideration the employment situation in the sub-sector. BG, MT, RO, SI: Unbound For Mode 2 None
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 AT: Unbound except for planning services. BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. HU, RO: Unbound for landscape architectural services For Mode 2 None
f) Engineering services; and g) Integrated engineering services (CPC 8672 and CPC 8673)	For Mode 1 AT, SI: Unbound except for pure planning services. BG, CY, EL, IT, MT, PT: Unbound For Mode 2 None

Sector or Sub-Sector	Description of Reservations
h) Medical (including Psychologists), and Dental services (CPC 9312 and part of CPC 85201)	For Mode 1 AT, BE, BG, CY, DE, DK, EE, ES, FI, FR, EL, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. For Mode 2 None
i) Veterinary services (CPC 932)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, MT, NL, PT, RO, SI, SK: Unbound UK: Unbound except for veterinary laboratory and technical services supplied to veterinary surgeons, general advice, guidance and information e.g.: nutritional, behaviour and pet care. For Mode 2 None
j) 1. Midwives services (part of CPC 93191) j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PT, RO, SI, SK, UK: Unbound FI, PL: Unbound except for nurses. For Mode 2 None
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽⁴⁾	For Mode 1 AT, BE, BG, DE, CY, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound CZ, LV, LT: Unbound except for mail order. HU: Unbound except for CPC 63211. For Mode 2 None
B. Computer and Related Services (CPC 84)	For Modes 1 and 2 None
C. Research and Development Services	

Sector or Sub-Sector	Description of Reservations
a) Research and Development services on natural sciences (CPC 851) b) Research and Development services on Social Sciences and Humanities (CPC 852 excluding psychologists services) ⁽⁵⁾ c) Interdisciplinary Research and Development services (CPC 853)	For a) and c): For Modes 1 and 2 EU: For publicly funded Research and Development services, exclusive rights and/or authorisations can only be granted to European Union nationals and to European Union juridical persons having their headquarters in the European Union. For b): None
D. Real Estate Services ⁽⁶⁾	
a) Involving Own or Leased Property (CPC 821)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound For Mode 2 None
b) On a Fee or Contract Basis (CPC 822)	For Mode 1 BG, CY, CZ, EE, HU, IE, LV, LT, MT, PL, RO, SK, SI: Unbound For Mode 2 None
E. Rental/Leasing Services without Operators	
a) Relating to Ships (CPC 83103)	For Mode 1 BG, CY, DE, HU, MT, RO: Unbound For Mode 2 None
b) Relating to Aircraft (CPC 83104)	For Modes 1 and 2: BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound EU: Aircraft used by European Union air carriers have to be registered in the European Union Member State licensing the air carrier or elsewhere in the European Union. Waivers can be granted for short term lease contracts or under exceptional circumstances.

Sector or Sub-Sector	Description of Reservations
c) Relating to Other Transport Equipment (CPC 83101, CPC 83102 and CPC 83105)	For Mode 1 BG, CY, HU, LV, MT, PL, RO, SI: Unbound For Mode 2 None
d) Relating to Other Machinery and Equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	For Mode 1 BG, CY, CZ, HU, MT, PL, RO, SK: Unbound For Mode 2 None
e) Relating to personal and household goods (CPC 832)	For Modes 1 and 2 AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound EE: Unbound except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.
f) Telecommunications equipment rental (CPC 7541)	For Modes 1 and 2: None.
F. Other Business Services	
a) Advertising (CPC 871)	For Modes 1 and 2: None.
b) Market Research and Opinion Polling (CPC 864)	For Modes 1 and 2: None
c) Management Consulting Services (CPC 865)	For Modes 1 and 2: None.
d) Services Related to Management Consulting (CPC 866)	For Modes 1 and 2: HU: Unbound for arbitration and conciliation services (CPC 86602).
e) Technical Testing and Analysis Services (CPC 8676)	For Mode 1 IT: Unbound for the profession of biologist and chemical analyst. BG, CY, CZ, MT, PL, RO, SK, SE: Unbound For Mode 2 BG, CY, CZ, MT, PL, RO, SK, SE: Unbound

Sector or Sub-Sector	Description of Reservations
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	For Mode 1 IT: Unbound for activities reserved to agronomist and 'periti agrari'. CY, EE, MT, RO, SI: Unbound For Mode 2 None
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	For Mode 1 LV, MT, RO, SI: Unbound For Mode 2 None
h) Advisory and Consulting Services incidental to Manufacturing (part of CPC 884 and part of CPC 885)	For Modes 1 and 2 None.
i) Placement and Supply Services of Personnel	
i) 1. Executive search (CPC 87201)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, IE, LV, LT, MT, PL, PT, RO, SK, SI, SE: Unbound For Mode 2 AT, BG, CY, CZ, DE, EE, ES, FI, IE, LV, LT, MT, PL, PT, RO, SK, SI: Unbound
i) 2. Placement Services (CPC 87202)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 AT, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, IE, IT, LU, LV, LT, MT, NL, PL, PT, RO, SI, SK, UK: Unbound
i) 3. Supply Services of office support personnel (CPC 87203)	For Mode 1 AT, BG, CY, CZ, DE, EE, ES, FI, FR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SE, SK, SI: Unbound For Mode 2 AT, BG, CY, CZ, DE, EE, ES, FI, FR, IT, IE, LV, LT, MT, NL, PL, PT, RO, SK, SI: Unbound
j) 1. Investigation Services (CPC 87301)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound

Sector or Sub-Sector	Description of Reservations
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	For Modes 1 and 2 HU: Unbound for CPC 87304, CPC 87305. BE, BG, CY, CZ, ES, EE, FI, FR, IT, LV, LT, MT, PT, PL, RO, SI, SK: Unbound
k) Related Scientific and Technical Consulting Services (CPC 8675)	For Mode 1 BE, BG, CY, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services. For Mode 2 None
l) 1. Maintenance and repair of vessels (part of CPC 8868)	For Mode 1 For maritime transport vessels: BE, BG, CY, DE, DK, ES, FI, FR, EL, IE, IT, LT, MT, NL, PL, PT, RO, SE, SI, UK: Unbound For internal waterways transport vessels: EU: Unbound For Mode 2 None
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, FI, FR, EL, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound For Mode 2 None
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	For Modes 1 and 2 None
l) 4. Maintenance and Repair of Aircraft and parts thereof (part of CPC 8868)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽⁷⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2 None

Sector or Sub-Sector	Description of Reservations
m) Building-Cleaning Services (CPC 874)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LU, LV, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None.
n) Photographic Services (CPC 875)	For Mode 1 CY, MT: Unbound BG, EE, LV, LT, PL, SE, SI: Unbound for the supply of aerial photographic services. LV: Unbound for specialty photographic services (CPC 87504). For Mode 2 None.
o) Packaging Services (CPC 876)	For Modes 1 and 2 None
p) Printing and Publishing (CPC 88442)	For Modes 1 and 2 None
q) Convention Services (part of CPC 87909)	For Modes 1 and 2 None
r) 1. Translation and Interpretation Services (CPC 87905)	For Mode 1 PL: Unbound for services of sworn interpreters. HU, SK: Unbound for official translation and interpretation. For Mode 2 None
r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 DE: Application of the national rules on fees and emoluments for all services which are performed from abroad. For Mode 2 None
r) 3. Collection Agency Services (CPC 87902)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound

Sector or Sub-Sector	Description of Reservations
r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
r) 5. Duplicating services (CPC 87904) ⁽⁸⁾	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None
r) 6. Telecommunications consulting services (CPC 7544)	For Modes 1 and 2 None
r) 7. Telephone answering services (CPC 87903)	For Modes 1 and 2 None
2. COMMUNICATION SERVICES	
A. Postal and Courier Services (Services relating to the handling ⁽⁹⁾ of postal items ⁽¹⁰⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) Handling of addressed written communications on any kind of physical medium ⁽¹¹⁾ , including Hybrid mail service and Direct mail, (ii) Handling of addressed parcels and packages ⁽¹²⁾ , (iii) Handling of addressed press products ⁽¹³⁾ , (iv) Handling of items referred to in (i) to (iii) above as registered or insured mail, (v) Express delivery services ⁽¹⁴⁾ for items referred to in (i) to (iii) above, (vi) Handling of non-addressed items, (vii) Document exchange ⁽¹⁵⁾).	For Modes 1 and 2 None ⁽¹⁶⁾
Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than two and a half times the public basic tariff, provided that they weigh less than 50 grams ⁽¹⁷⁾ , plus the registered mail service used in the course of judicial or administrative procedures.) (part of CPC 751, part of CPC 71235 ⁽¹⁸⁾ and part of CPC 73210 ⁽¹⁹⁾)	

Sector or Sub-Sector	Description of Reservations
B. Telecommunications Services	
These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	
a) All services consisting of the transmission and reception of signals by any electromagnetic means ⁽²⁰⁾ , excluding broadcasting ⁽²¹⁾	For Modes 1 and 2 None
b) Satellite broadcast transmission services ⁽²²⁾	For Modes 1 and 2 EU: None except that service providers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the European Union regulatory framework for electronic communications. BE: Unbound
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Mode 1 CY, CZ, HU, LV, MT, SK: Unbound For Mode 2 None
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)	For Modes 1 and 2 EU: Unbound for distribution of chemical products, of precious metals (and stones). AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.
A. Commission Agents' Services	AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use.
a) Commission Agents' Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	For Mode 1 AT, BG, PL, RO: Unbound for distribution of tobacco and tobacco products.
b) Other Commission Agents' Services (CPC 621)	IT: For wholesale trade services, state monopoly on tobacco. BG, FI, PL, RO: Unbound for distribution of alcoholic beverages.
B. Wholesale Trade Services	SE: Unbound for retail distribution of alcoholic beverages
a) Wholesale Trade Services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	AT, BG, CZ, FI, RO, SK, SI: Unbound for distribution of pharmaceuticals. BG, HU, PL: Unbound for commodity brokers' services. FR: For commission agents' services, unbound for traders and brokers working in 17 markets of national interest on fresh food products. Unbound for wholesale of pharmaceuticals.

Sector or Sub-Sector	Description of Reservations
	MT: Unbound for commission agents' services. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.
b) Wholesale Trade Services of telecommunication terminal equipment (part of CPC 7542) c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products ⁽²³⁾ .) C. Retailing Services ⁽²⁴⁾ Retailing Services of motor vehicles, motorcycles and snow-mobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121) Retailing Services of telecommunication terminal equipment (part of CPC 7542) Food retailing services (CPC 631) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ⁽²⁵⁾ (CPC 632 excluding CPC 63211 and 63297) D. Franchising (CPC 8929)	
5. EDUCATIONAL SERVICES (only privately-funded services)	
A. Primary Education Services (CPC 921)	For Mode 1 BG, CY, FI, FR, IT, MT, RO, SE, SI: Unbound For Mode 2 CY, FI, MT, RO, SE, SI: Unbound
B. Secondary Education Services (CPC 922)	For Mode 1 BG, CY, FI, FR, IT, MT, RO, SE: Unbound For Mode 2

Sector or Sub-Sector	Description of Reservations
	CY, FI, MT, RO, SE: Unbound For Modes 1 and 2 LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).
C. Higher Education Services (CPC 923)	For Mode 1 AT, BG, CY, FI, FR, IT, MT, RO, SE: Unbound For Mode 2 AT, BG, CY, FI, MT, RO, SE: Unbound For Modes 1 and 2 CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).
D. Adult Education Services (CPC 924)	For Modes 1 and 2 AT: Unbound for adult education services by means of radio or television broadcasting. CY, FI, MT, RO, SE: Unbound.
E. Other education services (CPC 929)	For Modes 1 and 2 AT, BE, BG, CY, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SI, SE, UK: Unbound.
6. ENVIRONMENTAL SERVICES A. Waste Water Services (CPC 9401) ⁽²⁶⁾ B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse Disposal Services (CPC 9402) b) Sanitation and Similar Services (CPC 9403) C. Protection of ambient air and climate (CPC 9404) ⁽²⁷⁾ D. Remediation and clean-up of soil and waters a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) ⁽²⁸⁾	For Mode 1 EU: Unbound except for consulting services. For Mode 2 None

Sector or Sub-Sector	Description of Reservations
E. Noise and vibration abatement (CPC 9405) F. Protection of biodiversity and landscape a) Nature and landscape protection services (part of CPC 9406) G. Other environmental and ancillary services (CPC 94090)	
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Modes 1 and 2 AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance services except for insurance of risks relating to: (i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit. AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited. Compulsory air insurance, except for insurance of international commercial air transport, can be underwritten only by a subsidiary established in the European Union or by a branch established in Austria. Higher premium tax is due for insurance contracts (except for contracts on reinsurance and retrocession) which are written by a subsidiary not established in the European Union or by a branch not established in Austria. Exception from the higher tax can be granted. DK: Compulsory air transport insurance can be underwritten only by firms established in the European Union. No persons or companies (including insurance companies) may for business purposes in Denmark assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities. DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the European Union or by a branch established in Germany. If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany. FR: Insurance of risks relating to ground transport may be carried out only by insurance firms established in the European Union. PL: Unbound for reinsurance and retrocession except for risks relating to goods in international trade. PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the European Union; only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal. RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market. ES: For actuarial services, residence requirement and three-year relevant experience.

Sector or Sub-Sector	Description of Reservations
	For Mode 1 AT, BE, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PT, RO, SK, SE, SI, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to: (i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit. BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of the Republic of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Republic of Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to: (i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit. LT: Unbound for direct insurance services except for insurance of risks relating to: (i) Maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and (ii) goods in international transit, except related to land transport where the risk is located in Lithuania. BG, LV, LT, PL: Unbound for insurance intermediation. FI: Only insurers having their head-office in the European Union or having their branch in Finland may offer direct insurance (including co-insurance) services. The supply of insurance broker services is subject to a permanent place of business in the European Union. HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary. IT: Unbound for the actuarial profession. Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply for international transport involving imports into Italy. SE: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them. For Mode 2 AT, BE, BG, CZ, CY, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound for intermediation.

Sector or Sub-Sector	Description of Reservations
	BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of the Republic of Bulgaria, can conclude insurance contracts only with suppliers with respect to their activity in Bulgaria, which are licensed to conduct insurance activity in Bulgaria. Insurance compensation resulting from these contracts shall be paid in Bulgaria. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes. IT: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union. This reservation does not apply for international transport involving imports into Italy.
B. Banking and other financial services (excluding insurance)	For Mode 1 AT, BE, BG, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LU, NL, PL, PT, SK, SE, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. BE: Establishment in Belgium is required for the provision of investment advisory services. BG: Limitations and conditions relating to the use of telecommunications network may apply. CY: Unbound except for trading of transferable securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. EE: For acceptance of deposits, requirement of authorisation by Estonian financial Supervision Authority and registration under Estonian Law as a joint-stock company, a subsidiary or a branch. EE: The establishment of a specialised management company is required to perform the activities of management of investment funds, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds. LT: The establishment of a specialised management company is required to perform the activities of management of unit trusts and investment companies, and only firms having their registered office in the European Union can act as depositories of the assets of investment funds. IE: The provision of investment services or investment advice requires either: (I) authorisation in Ireland, which normally requires that the entity be incorporated or be a partnership or a sole trader, in each case with a head/registered office in Ireland (authorisation may not be required in certain cases, e.g. where a third country service provider has no commercial presence in Ireland and the service is not provided to private individuals), or (II) authorisation in another European Union Member State in accordance with the European Union Investment Services Directive. IT: Unbound for 'promotori di servizi finanziari' (financial salesmen). LV: Unbound except for participation in issues of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation. LT: Commercial presence is required for pension fund management MT: Unbound except for acceptance of deposits, for lending of all types, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.

Sector or Sub-Sector	Description of Reservations
	PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of other authorised operator. RO: Unbound for financial leasing, for trading of money market instruments, foreign exchange, derivative products, exchange rate and interest rate instruments, transferable securities and other negotiable instruments and financial assets, for participation in issues of all kinds of securities, for asset management and for settlement and clearing services for financial assets. Payments and money transmission services are allowed only through a resident bank. SI: (1) Participation in issues of Treasury bonds, pension fund management: Unbound. (2) All other sub-sectors, except provision and transfer of financial information, accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors and advisory and other auxiliary financial services: Unbound Members of the Slovenian Stock Exchange must be incorporated in the Republic of Slovenia or be branches of foreign investment firms or banks. For Mode 2 BG: Limitations and conditions relating to the use of telecommunications network may apply. PL: For the provision and transfer of financial information, and financial data processing and related software: Requirement to use the public telecommunication network, or the network of another authorised operator.
8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)	
A. Hospital Services (CPC 9311) C. Residential health facilities other than hospital services (CPC 93193)	For Mode 1 AT, BE, BG, DE, CY, CZ, DK, ES, EE, FI, FR, EL, IE, IT, LV, LT, MT, LU, NL, PL, PT, RO, SI, SE, SK, UK: Unbound For Mode 2 None
D. Social Services (CPC 933)	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, EE, ES, EL, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound For Mode 2 BE: Unbound for social services other than convalescent and rest houses and old people's homes.
9. TOURISM AND TRAVEL RELATED SERVICES	

Sector or Sub-Sector	Description of Reservations
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽²⁹⁾	For Mode 1 AT, BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound except for catering. For Mode 2 None
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	For Mode 1 BG, CY, HU, MT, SK: Unbound For Mode 2 None
C. Tourist Guides Services (CPC 7472)	For Mode 1 BG, CY, CZ, HU, IT, LT, MT, PL, SK, SI: Unbound. For Mode 2 None
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, UK: Unbound For Mode 2 CY, CZ, FI, MT, PL, RO, SK, SI: Unbound BG: Unbound, except for theatrical producer, singer group, band and orchestra entertainment services (CPC 96191); services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192); ancillary theatrical services (CPC 96193). EE: Unbound for other entertainment services (CPC 96199), except for cinema theatre services. LT, LV: Unbound, except for cinema theatre operation services (part of CPC 96199).
B. News and Press Agencies Services (CPC 962)	For Modes 1 and 2 None
C. Libraries, archives museums and other cultural services (CPC 963)	For Mode 1 BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HU, IE, IT, LT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound

Sector or Sub-Sector	Description of Reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 AT: Unbound for ski school services and mountain guide services. BG, CZ, LV, MT, PL, RO, SK: Unbound For Mode 1 CY, EE: Unbound
E. Recreation park and beach Services (CPC 96491)	For Modes 1 and 2 None
11. TRANSPORT SERVICES	
A. Maritime transport a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ⁽³⁰⁾	For Modes 1 and 2 BG, CY, DE, EE, ES, FR, FI, EL, IT, LT, LV, MT, PL, PT, RO, SI and SE: Feeder services by authorisation.
B. Internal Waterways Transport a) Passenger transportation (CPC 7221) b) Freight transportation (CPC 7222)	For Modes 1 and 2 EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserve some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping. AT: Nationality condition in order to set up a shipping company by natural persons. In the case of establishment as legal person, nationality condition for the majority of managing directors, the board of directors and the supervisory board. Registered company or permanent establishment in Austria is required. In addition the majority of the business shares must be held by European Union nationals. BG, CY, CZ, EE, FI, HU, LT, MT, RO, SE, SI, SK: Unbound
C. Rail Transport a) Passenger transportation (CPC 7111) b) Freight transportation (CPC 7112)	For Mode 1 EU: Unbound For Mode 2 None.

Sector or Sub-Sector	Description of Reservations
D. Road Transport a) Passenger Transportation (CPC 7121 and CPC 7122) b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ⁽³¹⁾).	For Mode 1 EU: Unbound. For Mode 2 None
E. Pipeline transport of goods other than fuel ⁽³²⁾ (CPC 7139)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
12 SERVICES AUXILIARY TO TRANSPORT ⁽³³⁾	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime freight forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (part of CPC 749)	For Mode 1: EU: Unbound for maritime cargo handling services, storage and warehousing services, customs clearance services, container station and depot services, pushing and towing services, and supporting services for maritime transport AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SK, SI, SE: Unbound for rental of vessels with crew. For Mode 2: None

Sector or Sub-Sector	Description of Reservations
B. Services auxiliary to internal waterways transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Rental of Vessels with Crew (CPC 7223) e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745) g) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 EU: Measures based upon existing or future agreements on access to inland waterways (incl. agreements following the Rhine-Main-Danube link) reserving some traffic rights for operators based in the countries concerned and meeting nationality criteria regarding ownership. Regulations implementing the Mannheim Convention on Rhine Shipping. EU: Unbound for maritime cargo handling services, storage and warehousing services, pushing and towing services, and supporting services for internal waterways transport. AT, BG, CY, CZ, DE, EE, FI, HU, LV, LT, MT, RO, SK, SI, SE: Unbound for rental of vessels with crew For Mode 2: None
C. Services auxiliary to rail transport a) Cargo-handling services (part of CPC 741) b) Storage and warehouse services (part of CPC 742) c) Freight transport agency services (part of CPC 748) d) Pushing and towing services (CPC 7113) e) Supporting services for rail transport services (CPC 743) f) Other supporting and auxiliary services (part of CPC 749)	For Mode 1 EU: Unbound for pushing and towing services For Mode 2 None

Sector or Sub-Sector	Description of Reservations
D. Services auxiliary to road transport	For Mode 1
a) Cargo-handling services (part of CPC 741)	AT, BG, CY, CZ, EE, HU, LV, LT, MT, PL, RO, SK, SI, SE: Unbound for Rental of Commercial Road Vehicles with Operators
b) Storage and warehouse services (part of CPC 742)	For Mode 2
c) Freight transport agency services (part of CPC 748)	None
d) Rental of Commercial Road Vehicles with Operators (CPC 7124)	
e) Supporting services for road transport (CPC 744)	
f) Other supporting and auxiliary services (part of CPC 749)	
E. Services auxiliary to air transport services	
a) Ground-handling services (including catering services)	For Modes 1 and 2 EU: Unbound except for catering
b) Storage and warehouse services (part of CPC 742)	For Modes 1 and 2 None
c) Freight transport agency services (part of CPC 748)	For Modes 1 and 2 None
d) Rental of aircraft with crew (CPC 734)	For Modes 1 and 2 EU: Aircraft used by European Union air carriers have to be registered in the European Union Member States licensing the air carrier or elsewhere in the European Union. Waivers can be granted for short term lease contracts or under exceptional circumstances.

Sector or Sub-Sector	Description of Reservations
e) Sales and Marketing	For Modes 1 and 2
f) Computer Reservations System	EU: Specific obligations for service suppliers operating computer reservation systems that are owned or controlled by air carriers.
g) Airport management	For Mode 1 EU: Unbound For Mode 2 None
F. Services auxiliary to pipeline transport of goods other than fuel ⁽³⁴⁾ a) a) Storage and warehouse services of goods other than fuel transported by pipelines, (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
13. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽³⁵⁾	For Modes 1 and 2 None
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, IE, IT, LV, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	For Mode 1: AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound For Mode 2 None
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	For Mode 1: EU: Unbound for wholesale trade services of electricity, steam and hot water For Mode 2 None

Sector or Sub-Sector	Description of Reservations
E. Retailing Services of motor fuel (CPC 613)	For Mode 1: EU: Unbound For Mode 2 None
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	For Mode 1: EU: Unbound for retailing services of electricity, (non bottled) gas, steam and hot water. BE, BG, CY, CZ, DE, DK, ES, FR, EL, IE, IT, LU, MT, NL, PL, PT, SK, UK: For Retail sales of fuel oil, bottled gas, coal and wood, unbound except for mail order where: none. For Mode 2 None
G. Services incidental to energy distribution (CPC 887)	For Mode 1: EU: Unbound except for consultancy services where: none For Mode 2 None
14. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	For Mode 1: EU: Unbound For Mode 2 None
b) Hairdressing services (CPC 97021)	For Mode 1: EU: Unbound For Mode 2 None.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Mode 1: EU: Unbound For Mode 2 None

Sector or Sub-Sector	Description of Reservations
d) Other beauty treatment services n.e.c. (CPC 97029)	For Mode 1: EU: Unbound For Mode 2 None
e) Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽³⁶⁾ (CPC ver. 1.0 97230)	For Mode 1: EU: Unbound For Mode 2 None
g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None

⁽¹⁾ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

⁽²⁾ It includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, European Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in European Union Member States. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of European Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the European Union acting personally, and legal services in respect of the law of a European Union Member State shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that European Union Member State acting personally. Full admission to the Bar in the relevant European Union Member State might therefore be necessary for representation before courts and other competent authorities in the European Union since it involves practice of European Union and national procedural law. However, in some European Union Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

⁽³⁾ It does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.

⁽⁴⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in European Union Member States. As a general rule, this activity is reserved to pharmacists. In some European Union Member States, only the supply of prescription drugs is reserved to pharmacists.

⁽⁵⁾ Part of CPC 85201, which is to be found under 1.A.h). Medical and dental services.

⁽⁶⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽⁷⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I.F. I) 1 to 1.F.I) 4.
Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B. COMPUTER SERVICES.

⁽⁸⁾ It does not include printing services, which fall under CPC 88442 and are to be found under 1.F p).

⁽⁹⁾ The term 'handling' should be taken to include clearance, sorting, transport and delivery.

⁽¹⁰⁾ 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

⁽¹¹⁾ E.g. letter, postcards.

⁽¹²⁾ Books, catalogues are included hereunder.

⁽¹³⁾ Journals, newspapers, periodicals.

⁽¹⁴⁾ Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

⁽¹⁵⁾ Provision of means, including the supply of ad hoc premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

⁽¹⁶⁾ For subsectors i) to iv), individual licences imposing particular universal services obligations and/or financial contribution to a compensation fund may be required.

⁽¹⁷⁾ 'Items of correspondence': a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

⁽¹⁸⁾ Transportation of mail on own account by any land Mode.

⁽¹⁹⁾ Transportation of mail on own account by air.

⁽²⁰⁾ These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. Computer services.

- (²¹) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.
- (²²) These services cover the telecommunications service consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.
- (²³) These services, which include CPC 62271, are to be found in ENERGY SERVICES under 18.D.
- (²⁴) Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 1.B. and 1.F.I). Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 13.E and 13.F.
- (²⁵) Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.k).
- (²⁶) Corresponds to sewage services.
- (²⁷) Corresponds to Cleaning Services of Exhaust Gases.
- (²⁸) Corresponds to parts of Nature and Landscape Protection Services.
- (²⁹) Catering in air transport services is to be found in SERVICES AUXILIARY TO TRANSPORT SERVICES under 12.D.a) Groundhandling services.
- (³⁰) Includes feeding services and movement of equipment by international maritime transport suppliers between ports located in the same State when no revenue is involved.
- (³¹) Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and courier services.
- (³²) Pipeline transportation of fuels is to be found in ENERGY SERVICES under 13.B
- (³³) It does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 1.F.I) 1 to 1.F.I) 4.
- (³⁴) Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 13.C
- (³⁵) Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells.
Does not include direct access to or exploitation of natural resources.
Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 3; CONSTRUCTION SERVICES.
- (³⁶) Therapeutical massages and thermal cure services are to be found under 1.A.h) Medical services, 1.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8 C).
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SECTION C

PERU

1. The list of commitments below indicates the services sectors committed by Peru pursuant to Article 121 of this Agreement, and, by means of reservations, the market access and national treatment limitations that apply to services and services suppliers of the other Party in those sectors. The list is composed of the following elements:

- (a) a first column indicating the sector or sub-sector in which the commitment is assumed by the Party, and the scope of liberalization to which the reservations apply; and
- (b) a second column describing the applicable reservations, the mode of supply and the obligation affected (Market Access - MA or National Treatment - NT). The MA and NT commitments are independent; therefore if MA is not committed in a sub-sector (remains 'unbound'), this does not invalidate the NT commitment.

The cross-border supply of services sectors or sub-sectors covered by this Agreement which are not included in the following list is not committed.

2. In identifying individual sectors and sub-sectors:

'CPC' means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

- 3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a market access or a national treatment limitation within the meaning of Articles 119 and 120 of this Agreement. Those measures (e.g. need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations), even if not listed, apply in any case to the other Party service suppliers.
- 4. The list below is without prejudice to the feasibility of Mode 1 in certain services sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights.
- 5. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.
- 6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS INCLUDED IN THIS LIST	Peru reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups. For purposes of this reservation: 'ethnic groups' means indigenous, native and peasant communities ⁽¹⁾. Peru reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose: income security and insurance, social security, social welfare, public education, public training, health, and childcare ⁽²⁾. Peru reserves the right to adopt or maintain any measure at a local level of government, in force at the date of subscription of this Agreement, which limits the Market Access (Article 119 of this Agreement) ⁽²⁾. Theater Arts, Visual Arts, Music and Publishing Peru reserves the right to adopt or maintain any measure conditioning the receipt or continued receipt of government support for the development and production of jewelry design, theater arts, visual arts, music, and publishing on the recipient achieving a given level or percentage of domestic creative content. Audio-visual industry, Publishing and Music Peru reserves the right to adopt or maintain any measure that affords to a natural person or juridical person of the other Party the treatment that is afforded by that other Party to Peruvian natural or juridical persons in the audiovisual, publishing, and music sectors.
1. BUSINESS SERVICES	
A. PROFESSIONAL SERVICES	In order to provide professional services in Peru, diplomas which have been obtained abroad must be recognized by the competent authority in Peru. Residence in Peru is required, with no nationality discrimination, for the recognition of diplomas. Moreover, in some professions it is required to be an active member of the relevant professional body in order to practice the profession.
a) Legal Services (CPC 861)	For Mode 1: MA: None, except that the number of notary positions depends of the number of inhabitants of each city. NT: None, except that only Peruvian nationals by birth may practice as a notary. For Mode 2: MA, NT: None
b) Accounting, auditing and book-keeping services (CPC 862)	For Mode 1: MA, NT: None, except that auditing societies shall be constituted only and exclusively by public accountants licensed and resident in the country and duly qualified by the Board of Public Accountants of Lima ('Colegio de Contadores Públicos de Lima'). No partner may be a member of another auditory society in Peru. For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
c) Taxation services (CPC 863)	For Mode 1: MA, NT: None For Mode 2 MA, NT: None
d) Architectural services (CPC 8671)	For Mode 1: MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. For Mode 2: MA, NT: None
e) Engineering services (CPC 8672)	For Mode 1: MA, NT: None For Mode 2 MA, NT: None
f) Integrated engineering services (CPC 8673)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
g) Urban planning and landscape architectural services (CPC 8674)	For Mode 1: MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.

Sector or Sub-Sector	Description of Reservations
	NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. For Mode 2: MA, NT: None
h) Veterinary services (CPC 932)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
k) Other Solely: Management consulting services for advice, guidance and operational assistance related to tourism development (CPC 86509)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
B. COMPUTER AND RELATED SERVICES (CPC 84)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
C. RESEARCH AND DEVELOPMENT SERVICES (CPC 85)	For Mode 1: MA: None, except that a permission of operation or authorization may be required and the competent authority may state the incorporation to the expedition of one or more representatives of the Peruvian pertinent activities, in order to participate and know the studies and its scope. NT: None, except that archaeological research projects headed by foreign archaeologists must employ a Peruvian archaeologist with accredited experience registered in the National Registry of Archaeologists as scientific co-director or sub-director of the project. The co-director and sub-director shall participate in the integral execution of the project (field and office work). For Mode 2: MA, NT: None
D. REAL ESTATE SERVICES (CPC 821 + 822)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
E. RENTAL/LEASING SERVICES WITHOUT OPERATORS	
a) Relating to ships (CPC 83103)	For Mode 1: MA, NT: None, except that: A 'National Shipowner' or 'National Ship Enterprise' is understood as a natural person of Peruvian nationality or juridical person constituted in Peru, with its principal domicile and real and effective headquarters in Peru, whose business is to provide water transportation services in national traffic or cabotage ⁽³⁾ and/or international traffic and who is the owner or lessee under a financial lease or a bareboat charter, with an obligatory purchase option, of at least one Peruvian flag merchant vessel and that has obtained the relevant Operation Permit from the General Aquatic Transport Directorate (<i>Dirección General de Transporte Acuático</i>). For Mode 2: MA, NT: None
b) Relating to aircraft (CPC 83104)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
c) Relating to other transport equipment (CPC 83101, 83102, 83105)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
d) Relating to other machinery and equipment (CPC 83106-83109)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
e) Other (CPC 832)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
F. OTHER BUSINESS SERVICES	
a) Advertising services (CPC 871)	For Mode 1: MA, NT: None, except that: commercial advertising produced in Peru, must have at least 80 per cent of national artists. National artists shall receive no less than 60 per cent of the total payroll for wages and salaries paid to artists. The same percentages established in the preceding paragraphs shall govern the work of technical personnel involved in commercial advertising. For Mode 2: MA, NT: None
b) Market research and public opinion polling services (CPC 864)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
c) Management consulting service (CPC 865)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
d) Services related to management consulting (CPC 866)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
e) Technical testing and analysis services (CPC 8676)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
f) Services incidental to agriculture, hunting and forestry (CPC 881)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
g) Services incidental to fishing (CPC 882)	For Mode 1: MA: Unbound, except 'none' for advisory and consulting services relating to fishing. NT: None, except that: Before commencing operations, shipowners of foreign-flagged fishing vessels must present an unconditional, irrevocable, letter of guarantee with automatic execution and joint liability, which will be valid for no more than 30 days after the expiry of the fishing permit, issued for the benefit and to the satisfaction of the Ministry of Production (<i>Ministerio de la Producción</i>) by a financial, banking or insurance institution recognized by the Superintendency of Banking, Insurance and Private Pension Fund Administrators (<i>SBS - Superintendencia de Banca, Seguros y AFP</i>). Such letter shall be issued in an amount equal to 25 per cent of the amount that must be paid for fishing rights. A shipowner of a foreign-flagged fishing vessel, that is not of large scale and that operates in Peruvian jurisdictional waters must rely on the Satellite Tracking System in its vessel, except for shipowners operating in highly migratory fisheries who are excepted from this obligation by a Ministerial Resolution. Foreign-flagged fishing vessels with a fishing permit must have on board a scientific technical observer appointed by the Sea Institute of Peru (<i>IMARPE - Instituto del Mar del Perú</i>). The shipowner must provide accommodation on board for that representative and a daily stipend, which must be deposited in a special account to be administered by IMARPE. Shipowners of foreign-flagged fishing vessels that operate in Peruvian jurisdictional waters must hire a minimum of 30 per cent of Peruvian crew, subject to applicable domestic legislation. Peru reserves the right to adopt or maintain any measure relating to artisanal fishing. For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
h) Services incidental to mining (CPC 883+5115)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
i) Services incidental to manufacturing (CPC 884+885) Except those included in CPC 88442 and the jewelry design services	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
k) Placement and supply services of personnel (CPC 872)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
l) Investigation and security (CPC 873)	For Mode 1: MA: None NT: None, except that persons hired as security watchmen must be Peruvian nationals by birth. A senior manager of an enterprise that supplies security services must be a Peruvian national by birth and be a resident of Peru. For Mode 2: MA, NT: None
m) Related scientific and technical consulting services (CPC 8675)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment different from those included in CPC 6122) Solely: (CPC 6122+633+7545+8861+8862+ 8864+8865+8866)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
— Maintenance and repair of maritime vessels (CPC 8868 (**)) — Maintenance and repair of aircraft (CPC 8868 (**)) — Maintenance and repair of railway transport equipment (CPC 8868 (**)) — Maintenance and repair of vehicles, motorcycles, snow-mobiles and road transport equipment (CPC 6112, CPC 8867 (**) and CPC 8868 (**))	For Mode 1: MA: Unbound NT: None For Mode 2: MA, NT: None
o) Building-cleaning services (CPC 874)	For Mode 1: MA, NT: Unbound (4) For Mode 2: MA, NT: None
p) Photographic services (CPC 875)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
q) Packaging services (CPC 876)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
r) Printing of packaging materials (CPC 88442 (**))	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
s) Convention services (CPC 87909 (*) ⁽⁵⁾)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
t) Other (CPC 8790), except: — Credit rating services (CPC 87901) — Speciality design services (CPC 87907 (**)) and design services of handicrafts that are identified as peruvian handicrafts — Other business services non elsewhere classified (CPC 87909)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
Other Additional Services, different from those established in 1.F.t of W/120 classification, solely: Advisory services on telecommunications (CPC 7544)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
2. COMMUNICATION SERVICES	Horizontal Note: The provision of postal, courier or telecommunication services in Peru requires a concession or another authorisation. To grant a concession or another authorization, commercial presence may be required. Horizontal Note - Postal and Courier: In case of inconsistency between the commitments of the Postal and Courier Sector and the commitments and/or the applicable legislation of the Air and Land Transport Sectors, the commitments and/or the applicable legislation of these sectors shall prevail. Horizontal Note - Telecommunications: In the case of value-added services and/or information services defined in accordance with the national legislation, the Ministry of Transportation and Communications reserves the right to determine the cases in which a concession or authorization may be required to provide these services.

Sector or Sub-Sector	Description of Reservations
POSTAL AND COURIER SERVICES	
Services relating to the handling ⁽⁶⁾ of postal items ⁽⁷⁾ according to the following list of sub-sectors, whether for domestic or foreign destinations: (i) handling of addressed written communications on any kind of physical medium ⁽⁸⁾, including hybrid mail service and direct mail, (ii) handling of addressed parcels and packages ⁽⁹⁾, (iii) handling of addressed press products ⁽¹⁰⁾, (iv) handling of items referred to in (i) to (iii) above as registered or insured mail, (v) express delivery services ⁽¹¹⁾ for items referred to in (i) to (iii) above, (vi) handling of non-addressed items, (vii) document exchange ⁽¹²⁾ Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved, which is: for items of correspondence the price of which is less than 2.5 times the public basic tariff, provided that they weigh less than 50 grams ⁽¹³⁾, plus the registered mail service used in the course of judicial or administrative procedures. (CPC 751 (**), 71235 (**)⁽¹⁴⁾ and 73210 (**)⁽¹⁵⁾)	For Mode 1: MA, NT: None, except as indicated in the Horizontal Note of this Sector. For Mode 2: MA, NT: None, except as indicated in the Horizontal Note of this Sector.
C. TELECOMMUNICATION SERVICES	
All services consisting of the transmission and reception of signals by any electromagnetic means ⁽¹⁶⁾, excluding broadcasting ⁽¹⁷⁾ These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.	For Mode 1: MA: None, except: (a) as indicated in the horizontal Note of this Sector. The juridical persons constituted under Peruvian law can be eligible for a concession; (b) the Call-back, understood as being the offer of telephone services for the realization of attempts to make calls originated in the country with the objective of obtaining a return call with an invitation to dial, coming from a basic telecommunications network located outside the national territory, is prohibited. This restriction does not apply to the value added and/or information services; (c) the supply of the service for national and international long-distance communications must use the carrier services developed by enterprises that hold a concession or authorization granted by the Ministry of Transportations and Communications; and (d) the interconnection among private services is prohibited. NT: None, except: (a) as indicated in the horizontal Note of this Sector; and

Sector or Sub-Sector	Description of Reservations
	(b) the Call-back, understood as being the offer of telephone services for the realization of attempts to make calls originated in the country with the objective of obtaining a return call with an invitation to dial, coming from a basic telecommunications network located outside the national territory, is prohibited. This restriction does not apply to the value added and/or information services. For Mode 2: MA, NT: None, except: (a) as indicated in the horizontal Note of this Sector; and (b) the Call-back, understood as being the offer of telephone services for the realization of attempts to make calls originated in the country with the objective of obtaining a return call with an invitation to dial, coming from a basic telecommunications network located outside the national territory, is prohibited. This restriction does not apply to the value added and/or information services.
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
A. GENERAL CONSTRUCTION WORK FOR BUILDINGS (CPC 512)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
B. GENERAL CONSTRUCTION WORK FOR CIVIL ENGINEERING (CPC 513)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
C. INSTALLATION AND ASSEMBLY WORK (CPC 514+516)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
D. BUILDING COMPLETION AND FINISHING WORK (CPC 517)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
E. OTHER (CPC 511+515+518)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
4. DISTRIBUTION SERVICES	
A. COMMISSION AGENTS' SERVICES (CPC 621), except for hydrocarbons	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
B. WHOLESALE TRADE SERVICES (CPC 622), except for hydrocarbons and products that are identified as handicrafts of Peru	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
C. RETAILING SERVICES	
— Retailing services of food (CPC 631), except for alcohol and tobacco	For Mode 1: MA, NT: None
— Retailing services of non-edible products (CPC 632) except for products that are identified as handicrafts of Peru	For Mode 2: MA, NT: None
— Sales services of motor vehicles (CPC 6111) For greater certainty, this commitment includes the commission agents' and the wholesale trade services of motor vehicles	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
— Sales services of parts and accessories of motor vehicles (CPC 6113)	

Sector or Sub-Sector	Description of Reservations
For greater certainty, this commitment includes the commission agents' and the wholesale trade services of parts and accessories of motor vehicles — Sales services of motorcycles and snowmobiles and related parts and accessories (CPC 6121) For greater certainty, this commitment includes the commission agents' and the wholesale trade services of motorcycles and snowmobiles and related parts and accessories — Wholesale trade and retail services of telecommunications equipment (CPC 7542)	
D. FRANCHISING (CPC 8929) Solely franchises and no other rights for other exclusive uses	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
6. ENVIRONMENTAL SERVICES	
A. SEWAGE SERVICES (CPC 9401) B. REFUSE DISPOSAL SERVICES (CPC 9402) C. SANITATION AND SIMILAR SERVICES (CPC 9403) D. CLEANING SERVICES OF EXHAUST GASES (CPC 9404) E. NOISE ABATEMENT SERVICES (CPC 9405) F. NATURE AND LANDSCAPE PROTECTION SERVICES	For Mode 1: MA, NT: Unbound, except 'None' for consulting services. For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
Solely: Remediation and clean-up of soil and waters (part of CPC 94060) Except ⁽¹⁸⁾: Bioprospecting or biological prospecting services	
7. FINANCIAL SERVICES	MA, NT: (a) Commitments with respect to modes 1 and 2 in this Schedule do not be construed to allow that non-resident services suppliers to do business or solicit in its territory. Peru may define 'doing business' and 'solicitation' for the purposes of this commitment. (b) Foreign banking and reinsurance institutions may carry out promotional activities in Peru through a representative in the country, without having to set up a public limited company provided that they have been so authorized by the Superintendency of Banking, Insurance and Pension Fund Management Companies (SBS). Representatives may not engage in the actual business operations of the enterprises they represent ⁽¹⁹⁾. (c) Foreign institutions may not make claims through diplomatic channels in respect of business or operations which they carry out in Peru on the basis of rights derived from their nationality. Creditors domiciled in Peru have legal preference with regard to the assets located in Peru of a branch of a foreign financial services supplier, in case of liquidation of the enterprise or its branch in Peru.
A. ALL INSURANCE AND INSURANCE-RELATED SERVICES	For Mode 1: MA, NT: Unbound, except: (a) insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and (ii) goods in international transit; (b) reinsurance and retrocession; (c) auxiliary services to insurance, for example consultancy, actuarial, risk assessment, and claim settlement services; and (d) insurance intermediation referred to in subparagraphs (a) and (b). For Mode 2: MA, NT: Unbound, except: (a) insurance of risks relating to: (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and (ii) goods in international transit (b) reinsurance and retrocession;

Sector or Sub-Sector	Description of Reservations
	(c) auxiliary services to insurance, for example consultancy, actuarial, risk assessment, and claim settlement services; and (d) insurance intermediation referred to in subparagraphs (a) and (b). Insurance enterprises may contract reinsurance abroad, whenever the reinsurance enterprises are classified in accordance with international standards, and subjected to the rules dictated by the Superintendency of Banking, Insurance and Private Pension Fund Administrators ('SBS - Superintendencia de Banca y Seguros'). If the insurance enterprises contract reinsurances directly, they should do it with enterprises included in the SBS reinsurance registry. Peru reserves the right to adopt or maintain measures that restrict the acquisition of services auxiliary to insurance related to obligatory insurance outside of Peru, or that require that services auxiliary to insurance be purchased from suppliers established in Peru.
B. BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)	For Mode 1: MA, NT: Unbound, except the provision and transfer of financial information and financial data processing and related software referred to in subparagraph (b)(xi) of the definition of financial service of Article 152 of this Agreement, subject to prior authorization from the relevant regulator, as required, and advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (b)(xii) of the definition of financial service of Article 152 of this Agreement. It is understood that advisory and other auxiliary financial services do not include those services referred to in subparagraphs (b)(i) through (b)(xi) of the definition of financial service in Article 152 of this Agreement. It is understood that a trading platform, whether electronic or physical, does not fall within the range of services specified in the first paragraph. It is understood that, where the financial information or financial data processing referred to in the first paragraph involves personal data, the treatment of such personal data shall be in accordance with Peru's law regulating the protection of such data. For Mode 2: MA, NT: Unbound, except the provision and transfer of financial information and financial data processing and related software referred to in subparagraph (b)(xi) of the definition of financial service of Article 152 of this Agreement, subject to prior authorization from the relevant regulator, as required, and advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (b)(xii) of the definition of financial service of Article 152 of this Agreement. It is understood that advisory and other auxiliary financial services do not include those services referred to in subparagraphs (b)(xi) through (b)(xii) of the definition of financial service in Article 152 of this Agreement. It is understood that a trading platform, whether electronic or physical, does not fall within the range of services specified in the first paragraph. Financial service providers constituted under the laws of Peru and debt securities offered in a primary or secondary public offering in the territory of Peru must be rated by Credit Rating Companies constituted under the laws of Peru. They may also be rated by other credit rating agencies, but only in addition to the mandatory rating.

Sector or Sub-Sector	Description of Reservations
	It is understood that, where the financial information or financial data processing referred to in first paragraph involves personal data, the treatment of such personal data shall be in accordance with Peru's law regulating the protection of such data.
9. TOURISM AND TRAVEL RELATED SERVICES	
A. HOTELS AND RESTAURANTS, including catering (CPC 641-643)	For Mode 1: MA, NT: Unbound (*) ⁽⁴⁾ , except 'none' for catering. For Mode 2: MA, NT: None
B. TRAVEL AGENCIES AND TOUR OPERATORS SERVICES (CPC 7471)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
C. TOURIST GUIDES SERVICES (CPC 7472)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES	
B: NEWS AGENCY SERVICES (CPC 962)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
C. LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL SERVICES (CPC 963) except CPC 96332	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
D. SPORTING AND OTHER RECREATIONAL SERVICES Solely: — Sporting services (CPC 9641) — Other recreational services (CPC 9649) Solely: Recreational parks services (part of the CPC 96491)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
11. TRANSPORT SERVICES	
A. MARITIME TRANSPORT SERVICES International transport (freight and passengers) (CPC 7211 and 7212) Except cabotage (as defined in paragraph 1 of Note 1 of this Section) B. INTERNAL WATERWAYS TRANSPORT (only international transport)	For Mode 1: (a) MA, NT: Liner Shipping: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons

Sector or Sub-Sector	Description of Reservations
— Passenger transportation (CPC 7221) — Freight transportation (CPC 7222) Except cabotage (as defined in paragraph 1 of Note 1 of this Section)	(b) MA, NT: Bulk, tramp, and other international shipping, including passenger transportation: None, except: The following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons Only natural persons domiciled in Peru or juridical persons constituted and domiciled in Peru may provide tourist water transportation services. For Mode 2: (a) MA, NT: Liner Shipping: None (b) MA, NT: Bulk, tramp, and other international shipping, including passenger transportation: None, except that only natural persons domiciled in Peru or juridical persons constituted and domiciled in Peru may provide tourist water transportation exclusively for domestic tourism services.
D. TRANSPORTATION VIA SPACE (CPC 733)	For Mode 1: MA, NT: None For Mode 2 MA, NT: None
E. TRANSPORT SERVICES BY RAILWAY	

Sector or Sub-Sector	Description of Reservations
a) Passenger transportation (CPC 7111)	For Mode 1: MA, NT: Unbound (*) (4)
b) Freight transportation (CPC 7112)	For Mode 2: MA, NT: None
SERVICES AUXILIARY TO TRANSPORT	
A. SERVICES AUXILIARY TO MARITIME TRANSPORT	
Maritime cargo handling services (as defined in paragraph 4 of Note 1 of this Section)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Storage and warehouse services (CPC 742)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Customs Clearance Services (as defined in paragraph 5 of Note 1 of this Section)	For Mode 1: MA, NT: Unbound For Mode 2: MA, NT: None
Container Station and Depot Services (as defined infra - 6)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Maritime Agency Services (as defined in paragraph 7 of Note 1 of this Section)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
Maritime freight forwarding Services (as defined in paragraph 8 of Note 1 of this Section)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Rental of Vessels with Crew (CPC 7213)	For Mode 1: MA, NT: Unbound For Mode 2: MA, NT: None, except that the limitations listed in the Establishment Section apply.
Pushing and towing services (CPC 7214)	For Mode 1: MA, NT: None, except that towing, pushing, mooring and unmooring services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment. For Mode 2: MA, NT: None
Supporting services for maritime transport (part of CPC 745)	For Mode 1: MA, NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
B. SERVICES AUXILIARY TO INTERNAL WATERWAYS TRANSPORT	
Cargo-handling services (part of CPC 741)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Storage and warehouse services (part of CPC 742)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Freight transport agency services (part of CPC 748)	For Mode 1: MA, NT: None, except that the establishment in Peru is required. For Mode 2: MA, NT: None
Rental of Vessels with Crew (CPC 7223)	For Mode 1: MA, NT: Unbound For Mode 2: MA, NT: None, except that the limitations listed in the Establishment Section apply.
Pushing and towing services (CPC 7224)	For Mode 1: MA, NT: None, except that towing, pushing, mooring and unmooring services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment. For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
Supporting services for internal waterway transport (part of CPC 745)	For Mode 1: MA, NT: None, except that the following water transportation and related services supplied in bay and port areas must be supplied by natural persons domiciled in Peru, and juridical persons constituted and domiciled in Peru, properly authorized with Peruvian flag vessels and equipment: (1) fuel replenishment services; (2) mooring and unmooring services; (3) diving services; (4) victualing services; (5) dredging services; (6) harbor pilotage services; (7) waste collection services; (8) tug boat services; and (9) transport of persons For Mode 2: MA, NT: None
C. SERVICES AUXILIARY TO RAIL TRANSPORT	
Cargo-handling services (part of CPC 741)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Storage and warehouse services (part of CPC 742)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Freight transport agency services (part of CPC 748)	For Mode 1: MA, NT: None, except that the establishment in Peru is required. For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
Pushing and towing services (CPC 7113)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Supporting services for rail transport services (CPC 743)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
D. SERVICES AUXILIARY TO ROAD TRANSPORT	
Cargo-handling services (CPC 741 (**))	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Storage and warehouse services (CPC 742 (**))	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
Freight transport agency services (CPC 748 (**))	For Mode 1: MA, NT: None, except that the establishment in Peru is required. For Mode 2: MA, NT: None
Supporting services for road transport services (CPC 744)	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
E. SERVICES AUXILIARY TO AIR TRANSPORT SERVICES	
— Selling and marketing of air transport services — Computer reservation system ("CRS") services	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
F. SERVICES AUXILIARY TO PIPELINE TRANSPORT OF GOODS OTHER THAN FUEL	
Storage and warehouse services of goods other than fuel (CPC 742 (**))	For Mode 1: MA, NT: Unbound (*) For Mode 2: MA, NT: None
G. PIPELINE TRANSPORT	
Solely: b) Transportation of other goods other than fuel (CPC 7139)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None
ENERGY SERVICES	Foreign enterprises must establish a branch or constitute a society under the Ley General de Sociedades, to be domiciled in the capital of the Republic of Peru, and appoint a Peruvian national as an executive agent. Foreign natural persons must register in the Public Registry and provide a power of attorney to a Peruvian national resident in the capital of the Republic of Peru.
A. SERVICES RELATED TO EXPLORATION AND PRODUCTION	
Related scientific and technical consulting services (CPC 8675) Services incidental to mining (CPC 883)	For Mode 1: MA, NT: None For Mode 2: MA, NT: None

Sector or Sub-Sector	Description of Reservations
Maintenance and Repair services of fabricated metal products, machinery and equipment, and electrical machinery (part of CPC 8861-8866) Engineering services (CPC 8672)	
Integrated engineering services (CPC 8673) Management consulting services (CPC 865) Services related to management consulting (CPC 866) Technical testing and analysis services (CPC 8676)	

(¹) This reservation will not apply, to the extent of the inconsistency, to the sub-sectors and modes committed by Peru in its Schedule of Commitments of 1994 (GATS/SC/69) and its modifications in the documents GATS/SC/69/Suppl.1 and GATS/SC/Suppl.2 of GATS.

(²) Idem, footnote 1.

(³) For greater certainty, water transportation service includes transport by lakes and rivers.

(⁴) Unbound (*) means 'unbound due to lack of technical feasibility'.

(⁵) The (CPC (**)) means that the service specified is a component of a more aggregated CPC item of the W120 Classification.

(⁶) The term 'handling' should be taken to include clearance, sorting, transport and delivery.

(⁷) 'Postal item' refers to items handled by any type of commercial operator, whether public or private.

(⁸) E.g. letter, postcards.

(⁹) Books, catalogues are included hereunder.

(¹⁰) Journals, newspapers, periodicals.

(¹¹) Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and addressee in transit, confirmation of receipt.

(¹²) Provision of means, including the supply of *ad hoc* premises as well as transportation by a third party, allowing self-delivery by mutual exchange of postal items between users subscribing to this service. Postal item refers to items handled by any type of commercial operator, whether public or private.

(¹³) 'Items of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered at the address indicated by the sender on the item itself or on its wrapping. Books, catalogues, newspapers and periodicals are not regarded as items of correspondence.

(¹⁴) Transportation of mail on own account by any land mode.

(¹⁵) Transportation of mail on own account by air.

(¹⁶) These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B. (Computer services).

(¹⁷) Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

(¹⁸) For greater certainty, this exception applies to the services mentioned in A to F.

(¹⁹) For greater certainty, representatives may not 1) capture or place funds directly in Peru; or 2) offer or place foreign securities directly in Peru.

NOTE 1

LIST OF INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this List, a multimodal transport operator (as defined in paragraph 3 below) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

'Reasonable and non-discriminatory terms and conditions' means, for the purpose of multimodal transport operations and this additional commitment, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. In the case of Peru, 'cabotage' or 'commercial water transportation in national traffic' is performed between Peruvian ports, in accordance with the provisions of Article 2 of the Legislative Decree 683 of 2001.
2. 'Other forms of commercial presence for the supply of international maritime transport services' means the ability for international maritime transport service suppliers of the other Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of supply. For greater certainty, this commitment does not grant rights to operate as maritime transport enterprise or national ship enterprise in Peru.

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
 - (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
 - (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Section on Telecommunications);
 - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency; and
 - (f) acting on behalf of the companies, organizing the call of the ship or taking over cargoes when required.
3. 'Multimodal transport operators' means the person on whose behalf the bill of lading, multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

4. 'Maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:
 - (a) the loading/discharging of cargo to/from a ship;
 - (b) the lashing/unlashing of cargo;
 - (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.
 5. 'Customs clearance services' (alternatively 'customs house brokers services') means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
 6. 'Container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
 7. 'Maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (b) acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.
 8. 'Freight forwarding services' means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
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ANNEX IX

RESERVATIONS REGARDING TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES*Appendix 1***RESERVATIONS ON KEY PERSONNEL AND GRADUATE TRAINEES**

(referred to in Article 124 of this Agreement)

SECTION A

COLOMBIA

1. The list of reservations below indicates the economic activities liberalised by Colombia pursuant to Article 114 of Title IV (Trade in Services, Establishment, and Electronic Commerce) of this Agreement for which limitations on key personnel and graduate trainees in accordance with Article 124 of this Agreement apply and specifies such limitations. The list is composed of the following elements:
 - (a) first column indicating the sector or sub-sector in which limitations apply; and
 - (b) second column describing the applicable reservations.
2. Colombia does not undertake any commitment for key personnel and graduate trainees in economic activities which are not liberalised (remain unbound) pursuant to Article 114 of this Agreement.
3. In identifying individual sectors and sub-sectors:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002.
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991.
4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the investors of the other Party.
5. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
6. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
7. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Minorities and ethnic groups Colombia reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups, including with respect to the communal lands held by ethnic groups in accordance with Art. 63 of the Constitución Política de Colombia. The ethnic groups in Colombia are: indigenous and Rom (gypsy) people, Afro-Colombian communities and the Raizal community of the Archipelago of San Andrés, Providencia, and Santa Catalina.
ALL SECTORS	Traditional Expressions Colombia reserves the right to adopt or maintain any measure according rights or preferences to local communities with respect to the support and development of expressions relating to intangible cultural patrimony declared pursuant to Resolución No. 0168 de 2005.
ALL SECTORS	Any employer with a staff of more than ten employees must employ Colombians in a proportion of not less than 90 per cent of the staff of ordinary employees and not less than 80 per cent of the skilled employees or specialists, administrative staff or persons in posts of responsibility.
ALL SECTORS	Only natural or juridical persons with their main office in the free port of San Andrés, Providencia, and Santa Catalina may supply services in this region.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services	Only Colombian nationals may engage in artisanal fishing
6. BUSINESS SERVICES	
A. Professional Services	
b) 1. Accounting and Bookkeeping Services (CPC 862) c) Taxation Advisory Services (CPC 863)	Only persons registered with the Junta Central de Contadores may practice as accountants. A foreign national must have been domiciled continuously in Colombia for at least three years prior to the registration request and demonstrate accounting experience carried out in the territory of Colombia for a period of not less than one year.
C. Research and Development Services	
a) Research and Development services on natural sciences (CPC 851)	Any foreign person planning to undertake scientific research on biological diversity in the territory of Colombia must involve at least one Colombian researcher in the research or analysis of the results of such research.
F. Other Business Services	
g) Advisory and Consulting Services Relating to Fishing (part of CPC 882)	Only Colombian nationals may engage in artisanal fishing
12. FINANCIAL SERVICES A. Insurance and insurance-related services	A foreign national who has resided in Colombia for less than one year may not supply services in Colombia as an insurance agent.

Sector or Sub-Sector	Description of Reservations
16. TRANSPORT SERVICES	
A. Maritime transport	In Colombian flag vessels and foreign-flagged vessels (except those relating to fishing) that operate in Colombian jurisdictional waters for a period of time longer than six months, continuous or discontinues, from the date of the issuing of the respective permit, the captain, officials and at least the eighty (80) per cent of the rest of the crew must be Colombians. Pilotage on Colombian territorial seas and rivers may only be performed by Colombian nationals.
a) Passenger transportation (CPC 7221)	
b) Freight transportation (CPC 7112)	
B. Internal Waterways Transport	Pilotage on Colombian territorial seas and rivers may only be performed by Colombian nationals.
a) Passenger transportation (CPC 7221)	
b) Freight transportation (CPC 7222)	
g) Rental of Vessels for maritime navigation with Crew (CPC 72130)	
Customs Services	In order to perform customs intermediation, intermediation for postal services ("intermediación para servicios postales") and "mensajería especializada" ⁽¹⁾ (including express delivery), deposit of merchandise, transportation of merchandise under the customs control, or international cargo services, or to act as Permanent Customs Users ("Usuarios Aduaneros Permanentes") or Highly Exporting Users ("Usuarios Altamente Exportadores"), a person must be domiciled in Colombia or have a domiciled representative legally responsible for their activities in Colombia.
⁽¹⁾ "Servicio de mensajería especializada" means the class of postal services that is supplied independently of the official postal networks for national and international mail, and that requires the application and adoption of special procedures for the receipt, collection, and personal delivery of mail and other postal objects transported by land and air within or from the territory of Colombia.	

SECTION B

EU PARTY

The following abbreviations are used:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
ES	Spain
EE	Estonia
EU	European Union, including all its Member States
FI	Finland
FR	France
EL	Greece
HU	Hungary

IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

1. The list of reservations below indicates the economic activities liberalised pursuant to Article 114 of this Agreement for which limitations on key personnel and graduate trainees in accordance with Article 124 of this Agreement apply and specifies such limitations. The lists are composed of the following elements:

- (a) a first column indicating the sector or sub-sector in which limitations apply; and
- (b) a second column describing the applicable limitations.

When the column referred to under subparagraph (b) only includes European Union Member State -specific reservations, European Union Member States not mentioned therein undertake commitments in the sector concerned without reservations ⁽¹⁾.

The European Union and its Member States do not undertake any commitment for key personnel and graduate trainees in economic activities which are not liberalised (remain unbound) pursuant to article 114 of this Agreement.

2. In identifying individual sectors and sub-sectors:

- (a) "ISIC rev 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002;
- (b) "CPC" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991; and
- (c) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC ver 1.0, 1998.

3. Commitments on key personnel and graduate trainees do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of investors of another Party. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.

⁽¹⁾ The absence of European Union Member State-specific reservations in a given sector is without prejudice to horizontal reservations or to sectoral European Union -broad reservations that may apply.

5. All requirements of the laws and regulations of the European Union and its Member States regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.
6. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
7. In those sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the European Union Member States or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.
8. The rights and obligations arising from this list of reservations shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Economic needs test BG, HU: Economic needs test is required for graduate trainees.
ALL SECTORS	Scope of intra-corporate transfers BG: The number of intra-corporate transferees is not to exceed 10 per cent of the average annual number of the European Union citizens employed by the respective Bulgarian juridical person: Where less than 100 persons are employed, the number of intra-corporate transferees may, subject to authorisation, exceed 10 per cent. HU: Unbound for natural persons who have been a partner in a juridical person of another Party.
ALL SECTORS	Managing directors and auditors AT: Managing directors of branches of juridical persons have to be resident in Austria; natural persons responsible within a juridical person or a branch for the observance of the Austrian Trade Act must have a domicile in Austria. FI: A foreigner carrying on trade as private entrepreneur needs a trade permit and has to be permanently resident in the European Union. For all sectors, except telecommunications services, nationality condition and residence requirement for the managing director of a limited company. For telecommunications services, permanent residency for the managing director. FR: The managing director of an industrial, commercial or artisanal activity, if not holder of a residence permit, needs a specific authorisation. RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens. SE: The managing director of a juridical person or a branch shall reside in Sweden.
ALL SECTORS	Recognition EU: European Union directives on mutual recognition of diplomas only apply to European Union nationals. The right to practise a regulated professional service in one European Union Member State does not grant the right to practice in another European Union Member State ⁽¹⁾ .
4. MANUFACTURING ⁽²⁾	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ⁽³⁾	IT: Nationality condition for publisher. PL: Nationality condition for the editor-in-chief of newspapers and journals. SE: Residency requirements for publisher and owner of publishing and printing company.

Sector or Sub-Sector	Description of Reservations
6. BUSINESS SERVICES	
A. Professional Services	
a) Legal Services (CPC 861) ⁽⁴⁾ excluding legal advisory and legal documentations and certification services provided by legal professionals entrusted with public functions, such as notaries, huissiers de justice or other officiers publics et ministériels	AT, CY, ES, EL, LT, MT, RO, SK: Full admission to the Bar, required for the practice of domestic (European Union and its Member States) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers. BE, FI: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with residency requirements. In Belgium quotas apply for appearing before the "Cour de cassation" in non-criminal cases. BG: Foreign lawyers can only provide legal representation services of a national of their home country and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services permanent residence is required. FR: Lawyers' access to the profession of "avocat auprès de la Cour de Cassation" and "avocat auprès du Conseil d'Etat" is subject to quotas and to a nationality condition. HU: Full admission to the Bar is subject to a nationality condition, coupled with residency requirements. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which has to take place on the basis of a collaboration contract concluded with a Hungarian attorney or law firm. LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved. DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence. LU: Nationality condition for the supply of legal services in respect of Luxembourg and European Union law. SE: Admission to the Bar, necessary only for the use of the Swedish title "advokat", is subject to a residency requirement.
b) 1. Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	FR: Provision of accounting and bookkeeping services is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. The requirement of residence cannot exceed 5 years.
b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	AT: Nationality condition for representation before competent authorities and for performing audits provided for in specific Austrian laws (e.g. joint stock companies law, stock exchange law, banking law, etc.) DK: Residence requirement. ES: Condition of nationality for statutory auditors and for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. FI: Residency requirement for at least one of the auditors of a Finnish Liability company. EL: Condition of nationality for statutory auditors. IT: Condition of nationality for administrators, directors and partners of companies other than those covered by the 8th EEC directive on company law. Residence requirement for individual auditors. SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, a.o. in all limited companies. Residency required for approval.
c) Taxation Advisory Services (CPC 863) ⁽⁵⁾	AT: Nationality condition for representation before competent authorities. BG, SI: Nationality condition for specialists. HU: Residency requirement

Sector or Sub-Sector	Description of Reservations
d) Architectural services and e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia BG: Foreign specialists must have experience in the field of construction of at least two years. Nationality condition for urban planning and landscape architectural services EL, HU, SK: Residence requirement
f) Engineering services and g) Integrated engineering services (CPC 8672 and CPC 8673)	EE: At least one responsible person (project manager or consultant) must be resident in Estonia BG: Foreign specialists must have experience in the field of construction of at least two years. EL, HU, SK: Residence requirement.
h) Medical (including psychologists) and Dental services (CPC 9312 and part of CPC 85201)	CZ, IT, SK: Residence requirement. CZ, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons. BE, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons. BG, CY, MT: Condition of nationality. DE: Condition of nationality which can be waived on an exceptional basis in cases of public health interest. DK: Limited authorization to fulfil a specific function can be given for maximum 18 months and requires residence. FR: Condition of nationality. However, access is possible within annually established quotas. LV: Practice of medical profession by foreigners requires the permission from local health authority, based on economic needs for medical doctors and dentists in a given region. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. PT: Residence requirement for psychologists.
i) Veterinary services (CPC 932)	BG, CY, DE, EE, EL, FR, HU, MT, SI: Nationality condition. CZ, SK: Nationality condition and residence requirement. IT: Residence requirement. PL: Nationality requirement. Foreign persons may apply for permission to practice
j) 1. Midwives services (part of CPC 93191)	AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice. BE, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons. CZ, CY, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons. FR: Condition of nationality. However, access is possible within annually established quotas. HU: Nationality condition. IT: Residence requirement. LV: Economic needs determined by the total number of midwives in the given region, authorized by local health authorities. PL: Nationality condition. Foreign persons may apply for permission to practice.
j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel (part of CPC 93191)	AT: Foreign services suppliers are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutricians. In order to establish a professional practice in Austria, the person concerned must have practised the profession in question at least three years preceding the setting up of that professional practice. BE, FR, LU: For graduate trainees, authorization by the competent authorities required for foreign natural persons. CY, CZ, EE, RO, SK: Authorization by the competent authorities required for foreign natural persons. HU: Condition of nationality. DK: Limited authorization to fulfil a specific function can be given for maximum 18 months and requires residence. CY, CZ, EL, IT: Subject to economic needs test: decision is subject to regional vacancies and shortages. LV: Economic needs determined by the total number of nurses in the given region, authorized by local health authorities.

Sector or Sub-Sector	Description of Reservations
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists ⁽⁶⁾	FR: Condition of nationality. However, within established quotas, access for third country nationals is possible provided the service provider holds the French degree in pharmacy. DE, EL, SK: Condition of nationality HU: Condition of nationality except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211). IT, PT: Residence requirement.
D. Real Estate Services ⁽⁷⁾	
a) Involving Own or Leased Property (CPC 821)	FR, HU, IT, PT: Residence requirement. LV, MT, SI: Nationality condition.
b) On a Fee or Contract Basis (CPC 822)	DK: Residence requirement unless waived by the Danish Commerce and Companies Agency. FR, HU, IT, PT: Residence requirement LV, MT, SI: Nationality condition.
E. Rental/Leasing Services without Operators	
e) Relating to personal and household goods (CPC 832)	EU: Nationality condition for graduate trainees. AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, IE, IT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists
f) Telecommunications equipment rental (CPC 7541)	EU: Nationality condition for specialists and for graduate trainees.
F. Other Business Services	
e) Technical Testing and Analysis Services (CPC 8676)	IT, PT: Residence requirements for biologist and chemical analyst.
f) Advisory and Consulting services incidental to Agriculture, Hunting and Forestry (part of CPC 881)	IT: Residence requirements for agronomists and "periti agrari".
j) 2. Security Services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	BE: Nationality condition and residence requirement for management personnel. BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Nationality condition and residence requirement. DK: Nationality condition and residence requirement for managers and for airport guard services. ES, PT: Nationality condition for specialized personnel. FR: Nationality condition for managing directors and directors. IT: Nationality condition and residence requirement in order to obtain necessary authorization for security guard services and the transport of valuables.
k) Related Scientific and Technical Consulting Services (CPC 8675)	BG: Nationality condition for specialists. DE: Nationality condition for publicly appointed surveyors. FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law. IT, PT: Residence requirement.
l) 1. Maintenance and repair of vessels (part of CPC 8868)	MT: Nationality condition.

Sector or Sub-Sector	Description of Reservations
l) 2. Maintenance and Repair of Rail Transport Equipment (part of CPC 8868)	LV: Nationality condition.
l) 3. Maintenance and Repair of motor vehicles, motorcycles, snowmobiles and road transport Equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for graduate trainees.
l) 5. Maintenance and Repair services of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ⁽⁸⁾ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	EU: Nationality condition for specialists and for graduate trainees.
m) Building-Cleaning Services (CPC 874)	CY, EE, MT, PL, RO, SI: Nationality condition for specialists.
n) Photographic Services (CPC 875)	LV: Nationality condition for speciality photography services. PL: Nationality condition for the supply of aerial photographic services.
p) Printing and Publishing (CPC 88442)	SE: Residency requirements for publisher and owner of publishing and printing company
r) 1. Translation and Interpretation Services (CPC 87905)	FI: Residence requirement for certified translators DK: Residence requirement for authorized public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.
q) Convention Services (part of CPC 87909)	SI: Nationality condition.
r) 3. Collection Agency Services (CPC 87902)	BE, EL, IT: Nationality condition.
r) 4. Credit reporting services (CPC 87901)	BE, EL, IT: Nationality condition.
r) 5. Duplicating services (CPC 87904) ⁽⁹⁾	AT, BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. LV: Economic needs test for specialists and nationality condition for graduate trainees.

Sector or Sub-Sector	Description of Reservations
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	BG: Foreign specialists must have experience in the field of construction of at least two years.
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing Services ⁽¹⁰⁾	
c) Food retailing services (CPC 631)	FR: Condition of nationality for tobacconists (i.e. buraliste)
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary Education Services (CPC 921)	FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas. EL: condition of nationality for teachers.
B. Secondary Education Services (CPC 922)	FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas. EL: Condition of nationality for teachers. LV: Condition of nationality for technical and vocational secondary school-type education services for handicapped students (CPC 9224)
C. Higher Education Services (CPC 923)	FR: Condition of nationality. However, third country nationals may obtain authorisation from competent authorities to establish and direct an education institution and to teach. CZ, SK: Condition of nationality for higher education services, except for post-secondary technical and vocational education services (CPC 92310). IT: Condition of nationality for service providers who are authorised to issue State-recognized diplomas. DK: Condition of nationality for professors.
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	AT: The management of a branch office must consist of two natural persons resident in Austria. EE: For direct insurance, the management body of an insurance joint-stock company with foreign capital participation may include citizens of non-European Union countries only in proportion to the foreign participation and not more than half of the members of the management group. The head of the management of a subsidiary or an independent company must permanently reside in Estonia. ES: Residency requirement and three years of experience for the actuarial profession. IT: Residency requirement for the actuarial profession. FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the European Union, unless the competent authorities have granted an exemption. The general agent of the foreign insurance company shall have his/her place of residence in Finland, unless the company has its head office in the European Union. PL: Residency requirement for insurance intermediaries

Sector or Sub-Sector	Description of Reservations
B. Banking and other financial services (excluding insurance)	BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent. FI: The managing directors and at least one auditor of credits institutions shall have their place of residence in the European Union, unless the Financial Supervision Authority has granted an exemption. The broker (individual person) on derivative exchange shall have his/her place of residence in the European Union. IT: Condition of residence within the territory of a European Union Member State for "promotori di servizi finanziari" (financial salesmen) LT: At least one manager must be a European Union citizen. PL: Nationality requirement for at least one of the bank executives.
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services) A. Hospital Services (CPC 9311) B. Ambulance Services (CPC 93192) C. Residential health facilities other than hospital services (CPC 93193) D. Social Services (CPC 933)	FR: The necessary authorisation for the access to management functions takes into consideration the availability of local managers. LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel. PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers.
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, Restaurants and Catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services ⁽¹¹⁾	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent
B. Travel Agencies and Tour Operators Services (including tour managers) (CPC 7471)	BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state and/or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent
C. Tourist Guides Services (CPC 7472)	ES, FR, EL, IT, PL, PT: Nationality condition ES, IT: The right to exercise the profession is reserved for the local organisations of tourist guides
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment Services (including Theatre, Live Bands, Circus and Discotheque Services) (CPC 9619)	FR: The necessary authorisation for the access to management functions is subject to a condition of nationality when the authorisation for more than two years is required

Sector or Sub-Sector	Description of Reservations
16. TRANSPORT SERVICES	
A. Maritime transport	
a) International passenger transportation (CPC 7211 less national cabotage transport). b) International freight transportation (CPC 7212 less national cabotage transport) ⁽¹²⁾	EU: Nationality condition for ships' crews AT: Nationality condition for the majority of managing directors
D. Road Transport	
a) Passenger Transportation (CPC 7121 and CPC 7122)	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership DK: Nationality condition and residence requirement for managers. BG, MT: Nationality condition
b) Freight Transportation (CPC 7123, excluding transportation of mail on own account ⁽¹³⁾).	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership BG, MT: Nationality condition
E. Pipeline transport of goods other than fuel ⁽¹⁴⁾ (CPC 7139)	AT: Nationality condition for managing directors.
17. SERVICES AUXILIARY TO TRANSPORT ⁽¹⁵⁾	
A. Services auxiliary to Maritime Transport a) Maritime Cargo Handling Services b) Storage and warehousing Services (part of CPC 742) c) Customs Clearance Services d) Container Station and Depot Services e) Maritime Agency Services f) Maritime Freight Forwarding Services g) Rental of Vessels with Crew (CPC 7213) h) Pushing and towing services (CPC 7214) i) Supporting services for maritime transport (part of CPC 745) j) Other supporting and auxiliary services (part of CPC 749)	EU: Nationality condition for crews for pushing, towing services, and for supporting services for maritime transport. AT: Nationality condition for the majority of managing directors for a), d), h), g), h), and i). BG, MT: Nationality condition DK: Requirement of residence for customs clearance services EL: Nationality condition for customs clearance services IT: Requirement of residence for "raccomandatorio marittimo"

Sector or Sub-Sector	Description of Reservations
B. Services auxiliary to internal waterways transport e) Pushing and towing services (CPC 7224) f) Supporting services for internal waterway transport (part of CPC 745)	EU: Nationality condition for crews
C. Services auxiliary to road transport d) Rental of Commercial Road Vehicles with Operators (CPC 7124) e) Customs clearance services	AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership for rental of commercial road vehicles with operators services. BG, MT: Nationality condition DK: Requirement of residence for customs clearance services EL: Nationality condition for customs clearance services PL: National restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. NL: The admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.
D. Services auxiliary to rail transport ⁽¹⁶⁾ a) Customs clearance services	BG, MT: Nationality condition DK: Requirement of residence for customs clearance services EL: Nationality condition for customs clearance services PL: National restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. NL: The admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.
E. Services auxiliary to air transport services a) Customs clearance services	BG, MT: Nationality condition DK: Requirement of residence for customs clearance services EL: Nationality condition for customs clearance services PL: National restrictions concerning direct representation in customs clearance services: it can be performed by customs agents only who have the residence in the territory of European Union. FR: Unbound except if full reciprocity is granted. NL: The admittance of natural or juridical persons to act as customs representatives is subject to discretion by the inspector, as provided by articles 1(3) and 1(9) of the General Customs Act. Admittance will be denied in case the applicant has been irrevocably sentenced for a criminal act in the past five years. Customs representatives, who are not a resident of or established in the Netherlands, are required to take residence or establish a fixed location in the Netherlands, before they perform activities as an admitted customs representative.

Sector or Sub-Sector	Description of Reservations
F. Services auxiliary to pipeline transport of goods other than fuel ⁽¹⁷⁾ a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	AT: Nationality condition for managing directors.
18. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ⁽¹⁸⁾	SK: Residence requirement.
19. OTHER SERVICES NOT INCLUDED ELSEWHERE	
a) Washing, Cleaning and Dyeing services (CPC 9701)	EU: Nationality condition for specialists and for graduate trainees
b) Hairdressing services (CPC 97021)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.
c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.
d) Other beauty treatment services n.e.c (CPC 97029)	BE, BG, CY, CZ, DE, DK, ES, EE, FI, FR, EL, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Nationality condition for specialists and for graduate trainees. AT: Nationality condition for graduate trainees.

Sector or Sub-Sector	Description of Reservations
e) Spa services and non therapeutic massages, to the extent that they are provided as relaxation physical well-being services and not for medical or rehabilitation purposes ⁽¹⁹⁾ (CPC ver. 1.0 97230)	EU: Nationality condition for specialists and for graduate trainees.

⁽¹⁾ In order for third-country nationals to obtain European Union -wide recognition of their qualifications, it is necessary a Mutual Recognition Agreement negotiated within the framework defined in Article 129 of this Agreement.

⁽²⁾ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.h).

⁽³⁾ Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

⁽⁴⁾ Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services.

Provision of legal services is only authorised in respect of public international law, European Union law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as a lawyer, and, like the provision of other services, is subject to licensing requirements and procedures applicable in European Union Member States. For lawyers providing legal services in respect of public international law and foreign law, these may take inter alia the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country. Legal services in respect of European Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in the European Union acting personally, and legal services in respect of the law of a European Union Member State shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that European Union Member State acting personally. Full admission to the Bar in the relevant European Union Member State might therefore be necessary for representation before Courts and other competent authorities in the European Union since it involves practice of European Union and national procedural law. However, in some European Union Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national or belonging to the State in which the lawyer is entitled to practice.

⁽⁵⁾ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a). Legal services.

⁽⁶⁾ The supply of pharmaceuticals to the general public, like the provision of other services, is subject to licensing and qualification requirements and procedures applicable in European Union Member States. As a general rule, this activity is reserved to pharmacists. In some European Union Member States, only the supply of prescription drugs is reserved to pharmacists.

⁽⁷⁾ The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

⁽⁸⁾ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F. l) 1 to 6.F.l) 4.

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer services.

⁽⁹⁾ It does not include printing services, which fall under CPC 88442 and are to be found under 6.F p).

⁽¹⁰⁾ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.l).

It does not include retailing services of energy products which are to be found in ENERGY SERVICES under 18.E and 18.F.

⁽¹¹⁾ Catering in air transport services is to be found in SERVICES AUXILARY TO TRANSPORT SERVICES under 17.D.a) Groundhandling services

⁽¹²⁾ Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved

⁽¹³⁾ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 7.A. Postal and courier services.

⁽¹⁴⁾ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 18.B.

⁽¹⁵⁾ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.l) 1 to 6.F.l) 4.

⁽¹⁶⁾ The horizontal limitation on public utilities applies when the services require the use of the public domain.

⁽¹⁷⁾ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES. under 18.C.

⁽¹⁸⁾ Includes the following service rendered on a fee or contract basis: advisory and consulting services relating to mining, on land site preparation, on land rig installation, drilling, drilling bits services, casing and tubular services, mud engineering and supply, solids control, fishing and downhole special operations, wellsite geology and drilling control, core taking, well testing, wireline services, supply and operation of completion fluids (brines) supply and installation of completion devices, cementing (pressure pumping), stimulation services (fracturing, acidising and pressure pumping), workover and well repair services, plugging and abandoning of wells. Does not include direct access to or exploitation of natural resources.

Does not include site preparation work for mining of resources other than oil and gas (CPC 5115), which is to be found under 8. CONSTRUCTION SERVICES.

⁽¹⁹⁾ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical services, 6.A.j) 2 Services provided by nurses, physiotherapists and para-medical personnel and health services (13.A and 13 C).

SECTION C

PERU

1. The list of reservations below indicates the economic activities committed pursuant to Article 114 of this Agreement, for which limitations on key personnel and graduate trainees in accordance with Article 124 of this Agreement apply and specifies such limitations. The lists are composed of the following elements:

- (a) first column indicating the sector or sub-sector in which reservations apply; and

- (b) a second column describing the applicable reservations, the mode of supply and the obligation affected (Market Access – MA or National Treatment – NT). The MA and NT commitments are independent.

Peru does not undertake any commitment for key personnel and graduate trainees in economic activities which are not committed (remain unbound) pursuant to Article 114 of this Agreement.

2. In identifying individual sectors and sub-sectors:

- (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 4, ISIC REV 3.1, 2002; and

- (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the investor of the other Party.

4. In accordance with paragraph 3 of Article 107 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.

5. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS INCLUDED IN THIS LIST	Note: For greater certainty, in accordance with the Title IV of this Agreement, this Section is subject to the reservations on Establishment and Cross-Border Supply of Services. In this sense, the reservations listed in these Sections are applicable to this section. These commitments apply to all sectors listed under the lists for the Sections on Cross-Border, Trade in Services and Establishment in service and not services sectors. The attached sector list below refers to those sectors where: (i) "Unbound" commitments with reference to the horizontal section are assumed. This means that no obligation on Key Personnel and Graduate Trainees apply to that sector or sub-sector. (ii) the Market Access and National Treatment restrictions are listed directly. This means that there are additional sector-specific restrictions in addition to the horizontal. (iii) when the field is not mentioned, but the sector was undertaken in the list of Cross-Border Services or establishment, means that the category of key personnel and graduate trainees applies with no restriction. Peru reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups. For purposes of this reservation: "ethnic groups" means indigenous, native and peasant communities ⁽¹⁾. Peru reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose: income security and insurance, social security, social welfare, public education, public training, health, and childcare ⁽²⁾.
	Hiring of foreign workers The intra-corporate transfers, as well as the graduate trainees, may supply services in Peru subject to the following measures: — must have a labour contract celebrated in written form with a set period and it must be previously approved by the Ministry of Labor ("Ministerio de Trabajo") as a condition to obtain authorization of entry as worker; — the maximum period of time of the contract is three years, which may be subsequently extended for like periods of time; — commitment to train national personnel in the same occupation; — all employers in Peru, independently of their activity or nationality, shall give preferential treatment to nationals when hiring its employees; and — foreign natural persons may not represent more than 20 per cent of the total number of employees of an enterprise, and their pay may not exceed 30 per cent of the total payroll for wages and salaries. These percentages will not apply in the following cases: — when the foreign national providing the service is the spouse, parent, child or sibling of a Peruvian national; — when the personnel is working for a foreign enterprise providing international land, air and water transport services under a foreign flag and registration; — when the foreign personnel works in a multinational bank or an enterprise that provides multinational services, subject to the laws governing specific cases; — for a foreign investor, provided that its investment permanently maintains in Peru at least five Tributary Tax Units "UITs – Unidad Impositiva Tributaria" during the life of its contract ⁽³⁾; — for artists, athletes or other service-providers engaged in public performances in Peruvian territory, for a maximum of three months a year; — when a foreign national has an immigrant visa; — for a foreign national whose country of origin has a labour reciprocity or dual nationality agreement with Peru; and — when foreign personnel provides services in Peru under a bilateral or multilateral agreement concluded by the Peruvian Government.

Sector or Sub-Sector	Description of Reservations
	Employers may request waivers for the percentages related to the number of foreign employees and their share of the company's payroll in those cases involving: — specialised professional or technical personnel; — directors or management personnel for new a business activity or reconverted business activity; — teachers hired for post secondary education, or for foreign private elementary and high schools; or for language teaching in local private schools; or for specialized language centers; — personnel working for public or private enterprises with contractual agreements with public organizations, institutions or enterprises; and — in any other case determined by Supreme Decree pursuant to specialization, qualification or experience criteria. Peru may require a national of the other Party seeking temporary entry to Peru under this Section, to obtain a visa or an equivalent requirement prior to entry. For greater certainty, the migratory agency maintains the authority to grant or deny the authorization for the temporary entry or stay of persons covered under this Section. Theater Arts, Visual Arts, Music and Publishing Peru reserves the right to adopt or maintain any measure conditioning the receipt or continued receipt of government support for the development and production of jewelry design, theater arts, visual arts, music, and publishing on the recipient achieving a given level or percentage of domestic creative content. Audio-visual industry, Publishing and Music Peru reserves the right to adopt or maintain any measure that affords to a natural person or juridical person of the other Party the treatment that is afforded by that other Party to Peruvian natural or juridical persons in the audiovisual, publishing, and music sectors.
1. BUSINESS SERVICES	
A. PROFESSIONAL SERVICES	In order to provide professional services in Peru, diplomas which have been obtained abroad must be recognised by the competent authority in Peru. Residence in Peru is required, with no nationality discrimination, for the recognition of diplomas. Moreover, in some professions it is required to be an active member of the relevant professional body in order to practice the profession.
a) Legal Services (CPC 861)	MA: None, except that the number of notary positions depends of the number of inhabitants of each city. NT: None, except that only Peruvian nationals by birth may practice as a notary.
b) Accounting, auditing and book-keeping services (CPC 862)	MA, NT: None, except that auditing societies shall be constituted only and exclusively by public accountants licensed and resident in the country and duly qualified by the Board of Public Accountants of Lima ("Colegio de Contadores Públicos de Lima"). No partner may be a member of another auditory society in Peru.

Sector or Sub-Sector	Description of Reservations
d) Architectural services (CPC 8671)	MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.
g) Urban planning and landscape architectural services (CPC 8674)	MA: None, except that to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru. NT: None, except that there may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.
C. RESEARCH AND DEVELOPMENT SERVICES (CPC 85)	MA: None, except that a permission of operation or authorization may be required and the competent authority may state the incorporation to the expedition of one or more representatives of the Peruvian pertinent activities, in order to participate and know the studies and its scope. NT: None, except that archaeological research projects headed by foreign archaeologists must employ a Peruvian archaeologist with accredited experience registered in the National Registry of Archaeologists as scientific co-director or sub-director of the project. The co-director and sub-director shall participate in the integral execution of the project (field and office work).
F. OTHER BUSINESS SERVICES	
a) Advertising services (CPC 871)	MA, NT: None, except that: commercial advertising produced in Peru, must have at least 80 per cent of national artists. National artists shall receive no less than 60 per cent of the total payroll for wages and salaries paid to artists. The same percentages established in the preceding paragraphs shall govern the work of technical personnel involved in commercial advertising.
g) Services incidental to fishing (CPC 882)	MA, NT: Foreign-flagged fishing vessels with a fishing permit must have on board a scientific technical observer appointed by the Sea Institute of Peru ("IMARPE – Instituto del Mar del Perú"). The shipowner must provide accommodation on board for that representative and a daily stipend, which must be deposited in a special account to be administered by IMARPE. Shipowners of foreign-flagged fishing vessels that operate in Peruvian jurisdictional waters must hire a minimum of 30 per cent of Peruvian crew, subject to applicable domestic legislation. Peru reserves the right to adopt or maintain any measure relating to artisanal fishing.

Sector or Sub-Sector	Description of Reservations
l) Investigation and security (CPC 873)	NT: None, except that persons hired as security watchmen must be Peruvian nationals by birth. A senior manager of an enterprise that supplies security services must be a Peruvian national by birth and be a resident of Peru.
5. EDUCATIONAL SERVICES	The commitments under this section do not apply to the public education services and the public training. Peru reserves the right to adopt or maintain any measure relating to natural persons who render educational services, including teachers and auxiliary personnel rendering educational services in basic and superior education including "educación técnico productiva" (technical and productive training) as well as other people who render services related to education included sponsors of educational institutions of any level or stage of the educational system.
A. PRIMARY EDUCATION SERVICES (CPC 921) B. SECONDARY EDUCATION SERVICES (CPC 922) C. HIGHER EDUCATION SERVICES (CPC 923) D. ADULT EDUCATION (CPC 924)	MA: Unbound
6. ENVIRONMENTAL SERVICES	MA: Unbound NT: Peru reserves the right to adopt or maintain any measure in relation to the key personnel and graduate trainees in the public supply of potable water and public sewage services.
7. FINANCIAL SERVICES	NT: Peru may require that the administrators of a financial services supplier must be residents in Peru, and that a minority of the board of directors be composed of nationals of Peru, personal residing in the territory of Peru, or a combination thereof.
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES	
A. ENTERTAINMENT SERVICES	MA, NT: (a) any domestic artistic audiovisual production and (b) any domestic artistic live performances must be comprised at least of 80 per cent of national artists. National artists shall receive no less than 60 per cent of the total payroll for wages and salaries paid to artists. The same percentages established in the preceding paragraphs shall govern the work of technical personnel involved in artistic activities. A foreign circus may stay in Peru with the original cast for a maximum of 90 days. This period may be extended for the same period of time. If it is extended, the foreign circus will include a minimum of 30 per cent Peruvian nationals as artists and 15 per cent Peruvian nationals as technicians. The same percentages shall apply to the payroll of salaries and wages. The remaining 20 per cent may be performed by foreign artists provided that they certify a contract celebrated before its entrance, have an artist visa and the corresponding inter-syndical pass. The percentages related to domestic artistic live performance (as referred in (b)) shall not be applied in the case of performances given by foreign casts hired as such outside Peru provided that their performance constitute the entire work or entertainment and are properly qualified as cultural performance. At least one bullfighter of Peruvian nationality must participate in any bullfighting event. At least one apprentice bullfighter of Peruvian nationality must participate in fights involving young bulls.

Sector or Sub-Sector	Description of Reservations
11. TRANSPORT SERVICES	
A. MARITIME TRANSPORT SERVICES International transport (freight and passengers) (CPC 7211 and 7212) Except cabotage (as defined in paragraph 1 of Note 1 of this Section) B. INTERNAL WATERWAYS TRANSPORT (only international transport) — Passenger transportation (CPC 7221) — Freight transportation (CPC 7222) Except cabotage (as defined in paragraph 1 of Note 1 of this Section)	— The chairman of the board of directors, the majority of the directors, and the General Manager must be Peruvian nationals and residents in Peru. — The captain and crew of Peruvian-flagged vessels must be entirely Peruvian nationals authorised by the "Dirección General de Capitanías y Guardacostas". In exceptional cases and after ascertaining that there is no Peruvian qualified personnel with experience in that type of vessel available, foreign nationals could be hired to a maximum of 15 per cent of the total crew, and for a limited period of time. The latter exception does not reach the captain of the vessel. — Only a Peruvian national may be a licensed harbor pilot.
F. ROAD TRANSPORT SERVICES	
a) Passenger transportation (CPC 7121+7122) b) Freight transportation (CPC 7123) Except road cabotage transport	Peru reserves the right to adopt or maintain any measure relating to the international land transportation of cargo or passengers in border areas.
SERVICES AUXILIARY TO TRANSPORT	
A. SERVICES AUXILIARY TO MARITIME TRANSPORT B. SERVICES AUXILIARY TO INTERNAL WATERWAYS TRANSPORT	NT: Only Peruvian citizens may register in the Registry of Port Workers. Port worker is a natural person who, subject to a port employer, performs specific services that conducts to tasks related to port work such as: stevedore, "tarjador", "winchero", "gruero", "port-alonero", "levantador de costado de nave", among others that are established in each port according to the regulations of the current law. For customs clearance services, the legal representative and each Director and Manager must be resident in Peru. The corporate legal representative must be a Peruvian national. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
C. SERVICES AUXILIARY TO RAIL TRANSPORT	For customs clearance services, the legal representative and each Director and Manager must be resident in Peru. The corporate legal representative must be a Peruvian national. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
D. SERVICES AUXILIARY TO ROAD TRANSPORT	For customs clearance services, the legal representative and each Director and Manager must be resident in Peru. The corporate legal representative must be a Peruvian national. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.

Sector or Sub-Sector	Description of Reservations
E. SERVICES AUXILIARY TO AIR TRANSPORT SERVICES	For customs clearance services, the legal representative and each Director and Manager must be resident in Peru. The corporate legal representative must be a Peruvian national. For greater certainty, the corporate legal representative is not necessarily the General Manager of the customs clearance enterprises.
ENERGY SERVICES SERVICES RELATED TO EXPLORATION AND PRODUCTION	For celebrating exploration contracts, foreign enterprises must establish a branch or form a company in accordance with the <i>Ley General de Sociedades</i> , be domiciled in the capital of the Republic of Peru and appoint a Peruvian as mandatary. Foreign natural persons must be registered with the Public Registry and appoint agent of Peruvian nationality, residing in the capital of the Republic of Peru.

(¹) This reservation will not apply, to the extent of the inconsistency, to the sub-sectors and modes committed by Peru in its Schedule of Commitments of 1994 (GATS/SC/69) and its modifications in the documents GATS/SC/69/Suppl.1 and GATS/SC/Suppl.2 of GATS.

(²) Idem, footnote 1.

(³) The Tributary Tax Unit is an amount used as a reference in taxation rules in order to maintain in constant values the tax basis, deductions, affectation limits and other aspects of the tax that the legislator considers convenient.

Appendix 2

RESERVATIONS ON CONTRACTUAL SERVICES SUPPLIERS AND INDEPENDENT PROFESSIONALS

(referred to in Article 126 and 127 of this Agreement)

SECTION A

COLOMBIA

1. The list of reservations below indicates the services sectors liberalised by Colombia pursuant to Articles 126 and 127 of Title IV (Trade in Services, Establishment and Electronic Commerce) of this Agreement for which limitations on contractual services suppliers and independent professionals apply. The list is composed of the following elements:
 - (a) first column indicating the sector or sub-sector in which limitations apply;
 - (b) second column describing the applicable reservations.
2. Colombia does not undertake any commitment for key personnel and graduate trainees in economic activities which are not liberalised (remain unbound) pursuant to Articles 126 and 127 of this Agreement.
3. In identifying individual sectors and sub-sectors:
 - (a) ISIC rev 3.1 means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 4, ISIC REV 3.1, 2002.
 - (b) CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, N° 77, CPC prov, 1991.
4. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of Articles 112 and 113 of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to key personnel and graduate trainees of the investors of the other Party.
5. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
6. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.
7. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Minorities and ethnic groups Colombia reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups, including with respect to the communal lands held by ethnic groups in accordance with Art. 63 of the Constitución Política de Colombia. The ethnic groups in Colombia are: indigenous and Rom (gypsy) people, Afro-Colombian communities and the Raizal community of the Archipelago of San Andrés, Providencia and Santa Catalina.
ALL SECTORS	Traditional Expressions Colombia reserves the right to adopt or maintain any measure according rights or preferences to local communities with respect to the support and development of expressions relating to intangible cultural patrimony declared pursuant to Resolución No. 0168 de 2005.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS	Any employer with a staff of more than ten employees must employ Colombians in a proportion of not less than 90 per cent of the staff of ordinary employees and not less than 80 per cent of the skilled employees or specialists, administrative staff or persons in posts of responsibility.
ALL SECTORS	Only natural or juridical persons with their main office in the free port of San Andrés, Providencia and Santa Catalina may supply services in this region.
6. BUSINESS SERVICES	
A. Professional Services	
b) 1. Accounting and Bookkeeping Services (CPC 862) c) Taxation Advisory Services (CPC 863)	Only persons registered with the Junta Central de Contadores may practice as accountants. A foreign national must have been domiciled continuously in Colombia for at least three years prior to the registration request and demonstrate accounting experience carried out in the territory of Colombia for a period of not less than one year. This experience may be acquired while engaging in public accounting studies or thereafter.
C. Research and Development Services	
a) Research and development services on physical sciences	Any foreign person planning to undertake scientific research on biological diversity in the territory of Colombia must involve at least one Colombian researcher in the research or analysis of the results of such research. For greater certainty, this measure does not address the rights of any person in relation to the scientific research or analysis.
12. FINANCIAL SERVICES A. Insurance and insurance-related services	A foreign national who has resided in Colombia for less than one year may not supply services in Colombia as an insurance agent.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services) B. News agency services (CPC 962)	The director or general manager of a newspaper published in Colombia that focuses on Colombian politics must be a Colombian national.

SECTION B

EU PARTY

The following abbreviations are used:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
ES	Spain
EE	Estonia
EU	European Union, including all its Member States
FI	Finland
FR	France

EL	Greece
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovak Republic
SI	Slovenia
SE	Sweden
UK	United Kingdom

1. The list of reservations below indicates the services sectors liberalised by the EU Party pursuant to Articles 126, paragraphs 2 and 3 and 127, paragraphs 2 and 3 of this Agreement and the specific discriminatory limitations which apply thereto.

The lists are composed of the following elements:

- (a) a first column indicating the sector or sub-sector in which limitations apply; and
- (b) a second column describing the applicable limitations;

When no specific limitations, other than those specified in Title IV of this Agreement, apply to both contractual service suppliers (hereinafter referred to as "CSS") and independent professionals (hereinafter referred to as "IP"), "none" is inscribed next to the relevant European Union Member State(s).

2. In identifying individual sectors and sub-sectors, "CPC" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.
3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a discriminatory limitation within the meaning of Articles 126 paragraphs 2 and 3 and 127, paragraphs 2 and 3 of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile where the activity is performed, need to comply with national regulations and practices concerning minimum wages and with collective wage agreements in the host country), even if not listed, apply in any case to CSS and IP of another Party.
4. In accordance with Article 107 paragraph 3 of this Agreement, the list below does not include measures concerning subsidies granted by the Parties.
5. All requirements of the laws and regulations of the European Union and of its Member States regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed below.
6. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

7. In those sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the European Union Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, existing services suppliers.
8. The rights and obligations arising from this list of reservations shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.
9. Commitments on CSS and IP do not apply in cases where the intent or effect of their temporary presence is to interfere with or otherwise affect the outcome of any labour/management dispute or negotiation.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS ⁽¹⁾	Transitional periods BG, RO: Commitments shall enter into force with effect from 1 January 2014. AT, BE, DE, DK, EL, ES, FI, FR, IE, IT, LU, NL, PT, SE, UK: None. Recognition EU: European Union directives on mutual recognition of diplomas only apply to nationals of European Union Member States. The right to practise a regulated professional service in one European Union Member State does not grant the right to practise in another European Union Member State ⁽²⁾.
Legal Advisory Services in respect of public international law and foreign law (i.e. non-European Union law) (part of CPC 861) ⁽³⁾	AT, CY, DE, EE, IE, LU, NL, SE, UK: None. ES, IT, EL, PL: Economic needs test for IP. LV: Economic needs test for CSS. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. BG, CZ, DK, FI, HU, LT, MT, PT, RO, SI, SK: Economic needs tests. DK: Marketing of legal advice activities is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence. FR: Full (simplified) admission to the Bar through an aptitude test is required.
Accounting and Bookkeeping Services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)	CY, DE, EE, ES, IE, IT, LU, NL, PL, SI, SE, UK: None. AT: The employer must be member of the relevant professional body in the home country where such body exists. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. FR: Authorisation requirement. BG, CZ, DK, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test.
Taxation Advisory Services (CPC 863) ⁽⁴⁾	CY, DE, EE, ES, FR, IE, IT, LU, NL, PL, SI, SE, UK: None. AT: The employer must be member of the relevant professional body in the home country where such body exists; nationality condition for representation before competent authorities. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. BG, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. PT: Unbound. HU: Residence requirement.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	CY, EE, EL, FR, IE, LU, MT, NL, SI, SE, UK: None. ES, IT, PL: Economic needs test for IP. LV: Economic needs test for CSS. FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. DK: Economic needs test except for CSS stays of up to three months. BG, CZ, DE, FI, HU, LT, PT, RO, SK: Economic needs test. AT: Planning services only, where: Economic needs test. HU: Residence requirement.

Sector or Sub-Sector	Description of Reservations
Engineering services and Integrated engineering services (CPC 8672 and CPC 8673)	CY, EE, EL, FR, IE, LU, MT, NL, SI, SE, UK: None. ES, IT, PL, PT: Economic needs test for IP. LV: Economic needs test for CSS. FI: The natural person must demonstrate that (s)he possesses special knowledge relevant to the service being supplied. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. DK: Economic needs test except for CSS stays of up to three months. BG, CZ, DE, FI, HU, LT, RO, SK: Economic needs test. AT: Planning services only, where: Economic needs test. HU: Residence requirement.
Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	SE: None. CY, CZ, DE, DK, EE, ES ⁽⁵⁾ , IE, IT, LU, MT, NL, PL, RO, SI: Economic needs test. AT: Unbound except for psychologists and dental services, where: Economic needs test. BE, BG, EL, FI, FR, HU, LT, LV, PT, SK, UK: Unbound.
Veterinary services (CPC 932)	SE: None. BE, CY, CZ, DE, DK, EE, EL, ES ⁽⁶⁾ , FI, IE, IT, LT, LU, MT, NL, PL, RO, SI: Economic needs test. AT, BG, FR, HU, LV, PT, SK, UK: Unbound.
Midwives services (part of CPC 93191)	SE: None. AT, CY, CZ, DE, DK, EE, EL, ES, IE, IT, LT, LV, LU, MT, NL, PL, RO, SI: Economic needs test. BE, BG, FI, FR, HU, PT, SK, UK: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	SE: None. AT, CY, CZ, DE, DK, EE, EL, ES, IE, IT, LT, LV, LU, MT, NL, PL, RO, SI: Economic needs test. BE, BG, FI, FR, HU, PT, SK, UK: Unbound.
Computer and Related Services (CPC 84)	CY, DE, EE, EL, FR, IE, LU, MT, NL, SI, SE: None. ES, IT, PL: Economic needs test for IP. LV: Economic needs test for CSS. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CZ, FI, HU, LT, RO, PT, SK, UK: Economic needs test.
Market Research and Opinion Polling (CPC 864)	CY, DE, EE, FR, IE, LU, NL, SE, UK: None. ES, IT, PL: Economic needs test for IP. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DK, EL, FI, LT, LV, MT, RO, SI, SK: Economic needs test. LT, PT: Unbound for public opinion polling services (CPC 86402). HU: Economic needs test except for public opinion polling services (CPC 86402), where: Unbound.
Management Consulting Services (CPC 865)	CY, DE, EE, EL, FR, IE, LV, LU, MT, NL, SI, SE, UK: None. ES, IT, PL, PT: Economic needs test for IP. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CZ, FI, HU, LT, RO, SK: Economic needs test.

Sector or Sub-Sector	Description of Reservations
Services Related to Management Consulting (CPC 866)	CY, DE, EE, EL, FR, IE, LV, LU, MT, NL, SI, SE, UK: None. ES, IT, PL, PT: Economic needs test for IP. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. DK: Economic needs test except for CSS stays of up to three months. AT, BG, CZ, FI, LT, RO, SK: Economic needs test. HU: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Maintenance and repair of vessels (part of CPC 8868)	CY, EE, EL, ES, FR, IT, LV, LU, NL, PL, PT, SK, SI, SE: None BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DE, DK, FI, HU, IE, LT, MT, RO, UK: Economic needs test.
Maintenance and repair of rail transport equipment (part of CPC 8868)	CY, EE, EL, ES, FR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	CY, EE, EL, ES, FR, IT, LV, LU, NL, PL, PT, SI, SE: None. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. UK: Economic needs test for maintenance and repair of motor vehicles, motorcycles, snowmobiles (CPC 6112, CPC 6122, part of CPC 8867).
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	CY, EE, EL, ES, FR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods (?) (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	CY, EE, EL, ES, FR, IT, LV, LU, MT, NL, PL, PT, SI, SE, UK: None. BE: Economic needs test, except for CSS when the annual wage is above the amount defined by the relevant laws and regulations. AT, BG, CZ, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test.
Design services	AT, BE, BG, CY, CZ, DE, DK, EE, EL, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound. ES: none for CSS, unbound for IP.
Chemical engineering, pharmaceuticals, photochemistry	AT, BE, BG, CY, CZ, DE, DK, EE, EL, FI, FR, HU, IE, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound. ES, IT: none for CSS, unbound for Impendent Professionals.
Services in cosmetics technology	AT, BE, BG, CY, CZ, DE, DK, EE, EL, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound. ES: none for CSS, unbound for IP.

Sector or Sub-Sector	Description of Reservations
Specialised services in technology, engineering, marketing and sales for the automotive sector	AT, BE, BG, CY, CZ, ES, DE, DK, EE, EL, FI, FR, HU, IE, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound. IT: none for CSS, Economic needs test for IP.
Commercial design services and marketing for the fashion textile industry, garments, footwear and articles	AT, BE, BG, CY, CZ, DE, DK, EE, EL, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK: Unbound. ES: none for CSS, unbound for IP.
Translation and Interpretation Services (CPC 87905, excluding official or certified activities)	CY, EE, FR, LU, LV, MT, NL, PT, SI, SE, UK: None. AT, BE, BG, CZ, DE, DK, ES, EL, FI, HU, IE, IT, LT, PL, RO, SK: Economic needs test.

(1) Note for transparency for BE: where applicable, the referred to annual wage amount is currently set at 33,677 euro (March 2007).

(2) In order for third-country nationals to obtain European Union-wide recognition of their qualifications, it is necessary a Mutual Recognition Agreement negotiated within the framework defined in Article 129 of this Agreement.

(3) Provision of these services, like the provision of other services, is subject to licensing requirements and procedures applicable in the European Union Member States. These may take *inter alia* the form of compliance with local codes of ethics, use of home title (unless recognition with the host title has been obtained) insurance requirements, simple registration with the host country Bar or a simplified admission to the host country Bar through an aptitude test and a legal or professional domicile in the host country.

(4) Does not include legal advisory and legal representational services on tax matters, which are to be found under Legal Advisory Services in respect of public international law and foreign law.

(5) For medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201) and as concerns Spain only, the economic needs test requirement does not apply to Colombia.

(6) For veterinary services (CPC 932) and as concerns Spain only, the economic needs test requirement does not apply to Colombia.

(7) Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under Computer services.

SECTION C

PERU

1. The list of reservations below indicates the reservations of Peru pursuant to Articles 126 and 127 of this Agreement, for which limitations on contractual service suppliers and independent professionals apply and specifies such limitations. The lists are composed of the following elements:

(a) first column indicating the sector or sub-sector in which reservations apply; and

(b) a second column describing the applicable reservations.

Peru does not undertake any commitment for contractual service suppliers and independent professionals in economic activities which are not committed (remain unbound) pursuant to articles 126 and 127 of this Agreement.

2. In identifying individual sectors and sub-sectors, CPC means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No 77, CPC prov, 1991.

3. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, and measures regarding employment, work and social security conditions when they do not constitute a limitation within the meaning of this Agreement. Those measures (e.g. need to obtain a license, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, need to have a legal domicile in the territory where the economic activity is performed, need to comply with national regulations and practices concerning minimum wages), even if not listed, apply in any case to contractual service suppliers and independent professionals of the other party.

4. In accordance with paragraph 3 of Article 107 of this Agreement, the list below does not include measures concerning subsidies or grants granted by the Parties.

5. The list below is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on establishment.

6. The rights and obligations arising from this list of commitments shall have no self-executing effect and thus confer no rights directly to individual natural persons or juridical persons.

Sector or Sub-Sector	Description of Reservations
ALL SECTORS INCLUDED IN THIS LIST	Peru reserves the right to adopt or maintain any measure according rights or preferences to socially or economically disadvantaged minorities and ethnic groups. For the purposes of this reservation: "ethnic groups" means indigenous, native and peasant communities ⁽¹⁾. Peru reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose: income security and insurance, social security, social welfare, public education, public training, health, and childcare ⁽²⁾. Hiring of foreign workers All employers in Peru, independently of their activity or nationality, shall give preferential treatment to nationals when hiring its employees. Foreign natural persons who are service providers and who are employed in Peru may provide services in Peru under a written and time-limited employment contract, which may not exceed three years. The contract may be subsequently extended for like periods of time. Service-providing enterprises must show proof of the company's commitment to train national personnel in the same occupation. Foreign natural persons may not represent more than 20 per cent of the total number of employees of an enterprise, and their pay may not exceed 30 per cent of the total payroll for wages and salaries. These percentages will not apply in the following cases: — when the foreign national providing the service is the spouse, parent, child or sibling of a Peruvian national; — when the personnel is working for a foreign enterprise providing international land, air and water transport services under a foreign flag and registration; — when the foreign personnel works in a multinational bank or an enterprise that provides multinational services, subject to the laws governing specific cases; — for a foreign investor, provided that its investment permanently maintains in Peru at least five Tributary Tax Units "UITs - Unidad Impositiva Tributaria" during the life of its contract ⁽³⁾; — for artists, athletes or other service-providers engaged in public performances in Peruvian territory, for a maximum of three months a year; — when a foreign national has an immigrant visa; — for a foreign national whose country of origin has a labour reciprocity or dual nationality agreement with Peru; and — when foreign personnel provides services in Peru under a bilateral or multilateral agreement concluded by the Peruvian Government. Employers may request waivers for the percentages related to the number of foreign employees and their share of the company's payroll in those cases involving: — specialized professional or technical personnel; — directors or management personnel for new a business activity or reconverted business activity; — teachers hired for post secondary education, or for foreign private elementary and high schools; or for language teaching in local private schools; or for specialized language centers; — personnel working for public or private enterprises with contractual agreements with public organizations, institutions or enterprises; and — in any other case determined by Supreme Decree pursuant to specialization, qualification or experience criteria. Theater Arts, Visual Arts, Music and Publishing Peru reserves the right to adopt or maintain any measure conditioning the receipt or continued receipt of government support for the development and production of jewelry design, theater arts, visual arts, music, and publishing on the recipient achieving a given level or percentage of domestic creative content. Audio-visual industry, Publishing and Music Peru reserves the right to adopt or maintain any measure that affords to a natural person or juridical person of the other Party the treatment that is afforded by that other Party to Peruvian natural or juridical persons in the audiovisual, publishing, and music sectors. In order to provide professional services in Peru, diplomas which have been obtained abroad must be recognised by the competent authority in Peru. Residence in Peru is required for the recognition of diplomas. Moreover, in some professions it is required to be an active member of the relevant professional body in order to practice the profession.

Sector or Sub-Sector	Description of Reservations
2) Accounting, auditing and book-keeping services	Auditing societies shall be constituted only and exclusively by public accountants licensed and resident in the country and duly qualified by the Board of Public Accountants of Lima ("Colegio de Contadores Públicos de Lima"). No partner may be a member of another auditory society in Peru.
4) Architectural services	There may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.
5) Urban planning and landscape architectural services	There may be a difference in the amount of the enrolment fee for Peruvians and foreigners. The proportion of that difference may not exceed the 12 times. For greater transparency, the current enrolment fees are: (a) US\$ 250 for a Peruvian national with a degree from a Peruvian university; (b) US\$ 400 for a Peruvian national with a degree from a foreign university; or (c) US\$ 3 000 for a foreign national with a degree from a foreign university. Also, to obtain temporary registration, non-resident foreign architects must have a contract of association with a Peruvian architect residing in Peru.

(¹) This reservation will not apply, to the extent of the inconsistency, to the sub-sectors and modes committed by Peru in its Schedule of Commitments of 1994 (GATS/SC/69) and its modifications in the documents GATS/SC/69/Suppl.1 and GATS/SC/Suppl.2 of GATS.

(²) Idem, footnote 1.

(³) The Tributary Tax Unit is an amount used as a reference in taxation rules in order to maintain in constant values the tax basis, deductions, affectation limits and other aspects of the tax that the legislator considers convenient.

NOTE 1

LIST OF INTERNATIONAL MARITIME TRANSPORT SERVICES

Where road, rail, inland waterways and related auxiliary services are not otherwise fully covered in this List, a multimodal transport operator (as defined in paragraph 3 below) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purpose of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations.

"Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.

DEFINITIONS

1. In the case of Peru, "cabotage" or "commercial water transportation in national traffic" is performed between Peruvian ports, in accordance with the provisions of Article 2 of the Legislative Decree 683 of 2001.
2. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other Party to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of supply. For greater certainty, this commitment does not grant rights to operate as maritime transport enterprise or national ship enterprise in Peru.

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;

- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
 - (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Section on Telecommunications);
 - (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency; and
 - (f) acting on behalf of the companies, organizing the call of the ship or taking over cargoes when required.
3. "Multimodal transport operators" means the person on whose behalf the bill of lading, multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.
4. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:
- (a) the loading/discharging of cargo to/from a ship;
 - (b) the lashing/unlashing of cargo;
 - (c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.
5. "Customs clearance services" (alternatively "customs house brokers services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
6. "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
7. "Maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
- (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (b) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.
8. "Freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
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ANNEX X

ENQUIRY POINTS REGARDING TRADE IN SERVICES, ESTABLISHMENT AND ELECTRONIC COMMERCE

(referred to in Article 130 of this Agreement)

COLOMBIA

	Ministerio de Comercio, Industria y Turismo (Ministry of Trade, Industry and Tourism) Calle 28 No. 13A – 15. Bogotá Colombia Telephone: +57 1 606 76 76 Ext. 1316 Telefax: +57 1 2410479

EU

EUROPEAN UNION	European Commission - DG TRADE Services and investment unit Rue de la Loi 170 B-1000 BRUXELLES E-mail: TRADE-GATS-CONTACT-POINTS@ec.europa.eu
AUSTRIA	Federal Ministry of Economics and Labour Department for Multilateral Trade Policy - C2/11 Stubenring 1 A-1011 Vienna Austria Telephone: ++ 43 1 711 00 (ext. 6915/5946) Telefax: ++ 43 1 718 05 08 E-mail: post@C211.bmwa.gv.at
BELGIUM	Service public fédéral Economie, PME, Classes moyennes et Energie, Direction générale du Potentiel économique (Federal Public Service Economy, SMEs, Self-employed and Energy Directorate – General Economic Potential) Rue du Progrès, 50 B-1210 Brussels Belgium Telephone: (322) 277 51 11 Telefax: (322) 277 53 11 E-mail: info-gats@economie.fgov.be
BULGARIA	Foreign Economic Policy Directorate Ministry of Economy and Energy 12, Alexander Batenberg Str. 1000 Sofia Bulgaria Telephone: (359 2) 940 77 61 / (359 2) 940 77 93 Telefax: (359 2) 981 49 15 E-mail: wto.bulgaria@mee.government.bg
CYPRUS	Permanent Secretary Planning Bureau Apellis and Nirvana corner 1409 Nicosia Cyprus Telephone: (357 22) 406 801 / (357 22) 406 852 Telefax: (357 22) 666 810 E-mail: planning@cytanet.com.cy maria.philippou@planning.gov.cy
CZECH REPUBLIC	Ministry of Industry and Trade Department of Multilateral and EU Common Trade Policy Politických vězňů 20 Praha 1 Czech Republic Telephone (420 2) 2485 2012 Telefax (420 2) 2485 2656 E-mail: brennerova@mpo.cz

DENMARK	Ministry of Foreign Affairs International Trade Policy and Business Asiatisk Plads 2 DK-1448 Copenhagen K Denmark Telephone: (45) 3392 0000 Telefax: (45) 3254 0533 E-mail: eir@um.dk
ESTONIA	Ministry of Economic Affairs and Communications 11 Harju street 15072 Tallinn Estonia Telephone: (372) 639 7654 / (372) 625 6360 Telefax: (372) 631 3660 E-mail: services@mkkm.ee
FINLAND	Ministry for Foreign Affairs Department for External Economic Relations Unit for the EU Common Commercial Policy PO Box 176 00161 Helsinki Finland Telephone: (358-9)1605 5528 Telefax: (358-9)1605 5599
FRANCE	Ministère de l'Economie, des Finances et de l'Emploi Direction générale du Trésor et de la Politique économique (DGTPE) Service des Affaires multilatérales et du développement Sous Direction Politique commerciale et Investissement Bureau Services, Investissements et Propriété intellectuelle (Ministry of Economy, Finance and Employment Directorate General of Treasury and Economic Policy (DGTPE) Multilateral Affairs and Development Department Sub Directorate for Trade Policy and Investment Office of Services, Investment and Intellectual Property) 139 rue de Bercy (télédoc 233) 75572 Paris Cedex 12 France Telephone: +33 (1) 44 87 20 30 Telefax: +33 (1) 53 18 96 55 Secrétariat général des affaires européennes (Secretariat General for European Affairs) 2, Boulevard Diderot 75572 Paris Cedex 12 Telephone: +33 (1) 44 87 10 13 Telefax: +33 (1) 44 87 12 61
GERMANY	German Office for Foreign Trade - bfai Agrippastrasse 87-93 50676 Köln Germany Telephone: (49221) 2057 345 Telefax: (49221) 2057 262 E-mail: zoll@bfai.de
GREECE	Ministry of Economy and Finance Directorate for Foreign Trade Policy 1 Kornarou Str. 10563 Athens Greece Telephone: (30 210) 3286121, 3286126 Telefax: (30 210) 3286179

HUNGARY	Ministry of Economy and Transport Trade Policy Department Honvéd utca 13-15. H-1055 Budapest Hungary Telephone: 361 336 7715 Telefax: 361 336 7559 E-mail: kereskedelempolitika@gkm.gov.hu
IRELAND	Department of Enterprise, Trade & Employment International Trade Section (WTO) Earlsfort Centre Hatch St. Dublin 2 Ireland Telephone: (353 1) 6312533 Telefax: (353 1) 6312561
ITALY	Ministero degli Affari Esteri (Ministry of Foreign Affairs) Piazzale della Farnesina, 1 00194 Rome Italy General Directorate for the Multilateral Economic and Financial Cooperation WTO Coordination Office Telephone: (39) 06 3691 4353 Telefax: (39) 06 3242 482 E-mail: dgce.omc@esteri.it General Directorate for the European Integration Office II – EU external relations Telephone: (39) 06 3691 2740 Telefax: (39) 06 3691 6703 E-mail: dgie2@esteri.it Ministero Attività Produttive Area per l'internazionalizzazione (Ministry of Productive Activities Area for Internationalisation) Viale Boston, 25 00144 Rome Italy General Directorate for Commercial Policy Division V Telephone: (39) 06 5993 2589 Telefax: (39) 06 5993 2149 E-mail: polcom5@mincomes.it
LATVIA	WTO Division Foreign Economic Relations and Trade Policy Department Ministry of Economics Brīvības Str. 55 Rīga, LV 1519 Latvia Telephone: (371) 67 013 008 Telefax: (371) 67 280 882 E-mail: pto@em.gov.lv
LITHUANIA	Division of International Economic Organisations, Ministry of Foreign Affairs J. Tumo Vaisganto 2 2600 Vilnius Lithuania Telephone: (370 52) 362 594 / (370 52) 362 598 Telefax: (370 52) 362 586 E-mail: teo.ed@urm.lt

LUXEMBOURG	Ministère des Affaires Etrangères Direction des Relations Economiques Internationales (Ministry of Foreign Affairs Directorate of International Economic Relations) 6, rue de l'Ancien Athénée L-1144 Luxembourg Luxembourg Telephone: (352) 478 2355 Telefax: (352) 22 20 48
MALTA	Director International Economic Relations Directorate Economic Policy Division Ministry of Finance St. Calcedonius Square Floriana CMR02 Malta Telephone: (356) 21 249 359 Telefax: (356) 21 249 355 Email: epd@gov.mt joseph.bugeja@gov.mt
NETHERLANDS	Ministry of Economic Affairs Directorate-General for Foreign Economic Relations Trade Policy & Globalisation (ALP: N/101) P.O. Box 20101 2500 EC Den Haag The Netherlands Telephone: (3170) 379 6451 / (3170) 379 6250 Telefax: (3170) 379 7221 E-mail: M.F.T.RiemsлагBaas@MinEZ.nl
POLAND	Ministry of Economy Department of Trade Policy Ul. Żurawia 4a 00-507 Warsaw Poland Telephone: (48 22) 693 4826 / (48 22) 693 4856 / (48 22) 693 4808 Telefax: (48 22) 693 4018 E-mail: joanna.bek@mg.gov.pl
PORTUGAL	Ministry of Economy ICEP Portugal Market Intelligence Unit Av. 5 de Outubro, 101 1050-051 Lisbon Portugal Telephone: (351 21) 790 95 00 Telefax: (351 21) 790 95 81 E-mail: informação@icep.pt Ministry of Foreign Affairs General Directorate for Community Affairs (DGAC) R da Cova da Moura 1 1350 -11 Lisbon Portugal Telephone: (351 21) 393 55 00 Telefax: (351 21) 395 45 40
ROMANIA	Ministry for SMEs, Trade, Tourism and Liberal Professions Department for Foreign Trade Str. Ion Campineanu nr. 16 Sector 1 Bucharest Romania Telephone and telefax: (41 22) 401 05 58 Contact person: Ms Natalia SCHINK Head of Unit

SLOVAK REPUBLIC	Ministry of Economy of the Slovak Republic Trade and Consumer Protection Directorate Trade Policy Department Mierová 19 827 15 Bratislava 212 Slovak Republic Telephone: (421-2) 4854 7110 Telefax: (421-2) 4854 3116
SLOVENIA	Ministry of Economy of the Republic of Slovenia Mr. D��mitrij Gr��ar Head of Multilateral Division Kotnikova 5 1000 Ljubljana Slovenia Telephone (386 1) 478 35 42 / (386 1) 478 35 53 Telefax: (386 1) 478 36 11 E-mail: dimitrij.grcar@gov.si Web site: www.mg-rs.si
SPAIN	Ministerio de Industria, Turismo y Comercio Secretar��a de Estado de Turismo y Comercio Secretar��a General de Comercio Exterior Subdirecci��n General de Comercio Internacional de Servicios (Ministry of Industry, Tourism and Trade State Secretariat for Tourism and Trade General Secretariat of Foreign Trade Sub-General Directorate of International Trade in Services) Paseo de la Castellana 162 28046 Madrid Spain Telephone: (34 91) 349 3781 Telefax: (34 91) 349 5226 E-mail: sgcominser.ssc@mcx.es
SWEDEN	National Board of Trade Global Trade Department Box 6803 113 86 Stockholm Sweden Telephone: (46 8) 690 4800 Telefax: (46 8) 30 6759 E-mail: registrator@kommers.se Web site: http://www.kommers.se Ministry for Foreign Affairs Department: UD-IH 103 39 Stockholm Sweden Telephone: 46 (0) 8 405 10 00 Telefax: 46 (0) 8723 11 76 E-mail: registrator@foreign.ministry.se Web site: http://www.sweden.gov.se/
UNITED KINGDOM	Department for Business Enterprise & Regulatory Reform Trade Policy Unit Bay 4127 1 Victoria Street London SW1H 0ET England United Kingdom Telephone: (4420) 7215 5922 Fax: (4420) 7215 2235 E-mail: A133servicesEWT@berr.gsi.gov.uk Web site: www.berr.gov.uk/europeantrade/key-trade-issues-gats/page22732/html

PERU

	Ministerio de Comercio Exterior y Turismo (Ministry of Foreign Trade and Tourism) Vice Ministry of Foreign Trade Calle Uno Oeste No. 50 Urb. Córpac, San Isidro Lima 27 Peruú Telephone: +51 1 5136119 Telefax: +51 1 5136100 ext 1265 E-mail: servicios@mincetur.gob.pe

ANNEX XI ⁽¹⁾**UNDERSTANDING CONCERNING SUBPARAGRAPH (B) OF THE DEFINITION OF 'SERVICES SUPPLIED IN THE EXERCISE OF GOVERNMENTAL AUTHORITY' AS REFERRED TO IN ARTICLE 152 OF THIS AGREEMENT**

1. The Parties understand that Title IV (Trade in Services, Establishment and Electronic Commerce) of this Agreement applies to measures adopted or maintained by a Party relating to activities and services described in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement, only to the extent that a Party allows its financial service suppliers to supply such activities and services in competition with a public entity or a financial service supplier. The Parties further understand that Title IV of this Agreement does not apply to such measures:

(a) to the extent that a Party reserves such activities and services to the government, a public entity, or a financial service supplier and they are not supplied in competition with another financial service supplier; or

(b) relating to those contributions with respect to which the supply of such activities or services is so reserved.

2. For greater certainty, with respect to the activities or services referred to in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement, the Parties recognise that the taking of any of the following actions is not inconsistent with the Title IV of this Agreement.

A Party may:

(a) designate, formally or in effect, a monopoly, including a financial service supplier, to supply some or all activities or services;

(b) permit or require participants to place all or part of their relevant contributions under the management of an entity other than the government, a public entity, or a designated monopoly;

(c) preclude, whether permanently or temporarily, some or all participants from choosing to have certain activities or services supplied by an entity other than the government, a public entity, or a designated monopoly; and

(d) require that some or all activities or services be supplied by financial service suppliers located in the territory of a Party. Such activities or services may include the management of some or all contributions or the provision of annuities or other withdrawal (distribution) options using certain contributions.

3. For the purposes of this Annex, 'contribution' means an amount paid by or on behalf of an individual with respect to, or otherwise subject to, a plan or system described in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement.

SPECIFIC COMMITMENTS

PERU

Services Described in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement

1. In the context of the maintenance, modification, or adoption of a privatized or partially privatized retirement plan or social security system ⁽²⁾, and notwithstanding the specific commitments of Peru referring to social services and found in the List of Specific Commitments of Peru, in particular, in the list of specific commitments on financial services:

⁽¹⁾ This Annex applies only between the EU Party and Peru.

⁽²⁾ For greater certainty, this specific commitment applies only with regard to measures within the scope of the Title IV of this Agreement, including this Annex.

- (a) Articles 113 and 121 of this Agreement shall apply, subject to subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement, including this Annex, to the supply by financial service suppliers of those activities and services described in subparagraph (b) of the definition of 'services supplied in the exercise of governmental authority' as referred to in Article 152 of this Agreement that are not reserved for supply by the government of Peru, a public entity, or a financial service supplier; and
- (b) Peru shall not adopt or maintain measures that impose limitations on the number of financial service suppliers in the form of either numerical quotas or the requirements of an economic needs test, with respect to the establishments or investors of the EU Party seeking to establish financial institutions to supply such activities and services.
-

ANNEX XII

GOVERNMENT PROCUREMENT*Appendix 1***COVERAGE ON GOVERNMENT PROCUREMENT**

SECTION A

COLOMBIA

SUBSECTION 1

CENTRAL GOVERNMENT ENTITIES

Title VI of this Agreement shall apply to the central government entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 130 000 Special Drawing Rights (hereinafter referred to as "SDR")

Services:

Threshold: 130 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procuring entities:

Executive Branch

1. Departamento Administrativo de la Presidencia de la República
2. Ministerio del Interior y de Justicia
3. Ministerio de Relaciones Exteriores
4. Ministerio de Hacienda y Crédito Público
5. Ministerio de Defensa Nacional (see Note 2 below)
6. Ministerio de Agricultura y Desarrollo Rural (see Note 3 below)
7. Ministerio de Protección Social (see Note 4 below)
8. Ministerio de Minas y Energía (see Note 5 below)
9. Ministerio de Comercio, Industria y Turismo
10. Ministerio de Educación Nacional
11. Ministerio de Ambiente, Vivienda y Desarrollo Territorial
12. Ministerio de Tecnología de la Información y las Comunicaciones
13. Ministerio del Transporte (see Note 6 below)
14. Ministerio de Cultura
15. Departamento Nacional de Planeación
16. Departamento Administrativo de Seguridad
17. Departamento Administrativo de la Función Pública
18. Departamento Administrativo Nacional de Estadísticas
19. Departamento Administrativo Nacional de Economía Solidaria

Legislative Branch

20. Senado de la República

21. Cámara de Representantes

Judicial Branch

22. Consejo Superior de la Judicatura

23. Fiscalía General de la Nación

Control Agencies

24. Contraloría General de la República

25. Auditoría General de la República

26. Procuraduría General de la Nación

27. Defensoría del Pueblo

Electoral Organisation

28. Registraduría Nacional del Estado Civil (see Note 7)

Notes to this Subsection

1. All ministries and administrative departments are covered. Unless otherwise specified herein, Title VI of this Agreement applies to the "superintendencias", "unidades administrativas especiales", and "establecimientos públicos" of the entities listed in this Subsection.
2. Ministerio de Defensa Nacional: Title VI of this Agreement does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification version 1.0 (hereinafter referred to as the "CPC version 1.0") by the Comando General de las Fuerzas Armadas, the Ejército Nacional, the Armada Nacional, the Fuerza Aérea Colombiana, and the Policía Nacional.
3. Ministerio de Agricultura y Desarrollo Rural: Title VI of this Agreement does not cover the procurement of food, agricultural raw materials/ inputs, and live animals related to agricultural support programmes and food assistance.
4. Ministerio de Protección Social: Title VI of this Agreement does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC version 1.0 by the Instituto Colombiano de Bienestar Familiar (ICBF) for social assistance programmes.
5. Ministerio de Minas y Energía: Title VI of this Agreement does not cover the procurement of nuclear materials and technology by the Instituto Colombiano de Geología y Minería (INGEOMINAS).
6. Ministerio del Transporte: Only Article 175 paragraph 1 and 2 of Title VI of this Agreement shall apply to the procurements by the Unidad Administrativa Especial de Aeronáutica Civil (AEROCIVIL), except for the procurements related to infrastructure for the airport system or for the national air space system, which are not covered by Title VI of this Agreement.
7. Registraduría Nacional del Estado Civil: Title VI of this Agreement does not cover procurements for the preparation and conduct of elections.

*SUBSECTION 2***SUB-CENTRAL GOVERNMENT ENTITIES**

Title VI of this Agreement shall apply to the sub-central government entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 200 000 SDR

Services:

Threshold: 200 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procuring Entities:

1. All of the Departamentos
2. All of the Municipios

Notes to this Subsection

1. Title VI of this Agreement does not cover:
 - (a) procurements of food, agricultural raw materials/inputs and live animals related to agricultural support programmes and food assistance; and
 - (b) procurements of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC version 1.0 for social assistance programmes.

SUBSECTION 3

OTHER COVERED ENTITIES

Title VI of this Agreement shall apply to other entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 200 000 SDR

Services:

Threshold: 200 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procuring Entities:

Unless otherwise specified herein, Title VI of this Agreement applies only to the entities listed in this Subsection.

1. Agencia Logística de las Fuerzas Militares (see Note below).
2. Fondo Rotatorio de la Policía Nacional (see Note below).
3. Fondo Rotatorio del Departamento Administrativo de Seguridad (see Note below).
4. Instituto de Casas Fiscales del Ejército.
5. Dirección de Impuestos y Aduanas Nacionales (DIAN).
6. Instituto Colombiano del Deporte (COLDEPORTES).
7. Instituto Colombiano para el Desarrollo de la Ciencia y la Tecnología Francisco José de Caldas (COLCIENCIAS).
8. Instituto Colombiano para el Fomento de la Educación Superior (ICFES).
9. Instituto Nacional Penitenciario y Carcelario (INPEC).
10. Servicio Nacional de Aprendizaje (SENA).

Note to this Subsection

Title VI of this Agreement does not cover procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC version 1.0 by the *Agencia Logística de las Fuerzas Militares*, the *Fondo Rotatorio de la Policía Nacional*, and the *Fondo Rotatorio del Departamento Administrativo de Seguridad* for the *Comando General de las Fuerzas Armadas*, the *Ejército Nacional*, the *Armada Nacional*, the *Fuerza Aérea Colombiana*, and the *Policía Nacional*.

SUBSECTION 4**GOODS**

Title VI of this Agreement applies to all goods procured by the entities listed in Subsections 1 to 3, subject to the respective Notes to Subsections 1 to 3, and the General Notes of Subsection 7, except for goods that are required for conducting research and development services.

SUBSECTION 5**SERVICES**

Title VI of this Agreement shall apply to all services procured by the entities listed in Subsections 1 to 3, subject to the Notes to the respective Subsections, the General Notes of Subsection 7, and the Note to this Subsection, except for the following services, as elaborated in the CPC Version 1.0.

1. Research and Development Services

Division 81. Research and development services

Group 835. Scientific and other technical services

Class 8596. Data processing required for carrying out scientific and technological activities

Class 8597. Trade fair and exhibition organisation required for carrying out scientific and technological activities.

2. Utilities

Division 69. Electricity distribution services; gas and water distribution services through mains

Division 94. Sewer and refuse disposal, sanitation, and other environmental protection services (except 949, which is covered by Title VI of this Agreement).

Basic telecommunication services (not including value-added telecommunication services)

3. Social Services

Division 91. Public administration and other services to the community as a whole; compulsory social security services

Division 92. Education services

Group 931 Human health services

4. Production of television programmes

Subclass 96121. Motion picture, video and television programme production services

Note to this Subsection

Regarding service concessions, in accordance with Article 32 of Law 80 of 1993, European suppliers will be treated as favourably as domestic suppliers, including the conditions, requirements, procedures and rules of selection. For greater clarity, no other obligation of Title VI of this Agreement shall apply to service concessions.

SUBSECTION 6**CONSTRUCTION SERVICES****A. Construction Services**

Title VI of this Agreement applies to all construction services procured by the entities listed in Subsections 1 to 3, subject to the notes to the respective Subsections, to the General Notes of Subsection 7, and the Note to this Subsection.

Note to this Subsection

Notwithstanding any other provision of Title VI of this Agreement, a procuring entity of Colombia, in a procurement of construction services for the construction, maintenance, or rehabilitation of roads and highways, may apply a condition relating to the hiring of local personnel in rural areas in order to promote employment and improve living conditions in such areas.

B. Works Concessions

Works concessions contracts, when awarded by procuring entities of subsections 1 and 2, and provided their value equals or exceeds 5 000 000 SDR, are subject to the national treatment principle established in Article 175, paragraphs 1 and 2 of this Agreement and to Articles 173, 174, 179, 190 and 294 of this Agreement.

*SUBSECTION 7***GENERAL NOTES**

Unless specified otherwise, the following general notes apply without exception to Title VI of this Agreement, including all the Subsections to this Section.

1. Title VI of this Agreement does not apply to:

- (a) procurements of goods or services by a Colombian entity of a good or service obtained or purchased from another Colombian entity;
- (b) procurements of goods and services by the defence sector and in the Departamento Administrativo de Seguridad (DAS), where secrecy is required for such procurements;
- (c) the renting or acquisition of real estate;
- (d) set-asides of procurements below SDR 130 000 on behalf of MIPYMES; including any form of preference, such as the exclusive right to provide a good or a service and measures conducive to facilitate the transfer of technology and sub-contracting;
- (e) procurements under programmes of reintegration to civil life as a result of peace processes, to aid to persons displaced due to violence, to support those living in conflict zones, and general programmes resulting from the resolution of the armed conflict; and
- (f) procurements by the missions of the foreign service of the Republic of Colombia exclusively for their operation and management.

2. Entities Not Covered

Pursuant to its Law 1150 of 2007, Colombia shall ensure that each of the following Colombian entities conducts its procurements in a transparent manner, in accordance with commercial considerations, and treats suppliers of the EU Party at least as favourably as it treats domestic and other foreign suppliers with respect to all aspects of its procurement, including the conditions, requirements, procedures and awarding rules for a procurement.

- 1. Comisión de Regulación de Energía y Gas (CREG)
- 2. Unidad de Planeación Minero Energética (UPME)
- 3. Caja de Previsión Social de Comunicaciones (CAPRECOM)
- 4. Caja Nacional de Previsión Social (CAJANAL)
- 5. Empresa Territorial para la Salud (ETESA)
- 6. Imprenta Nacional de Colombia
- 7. Industria Militar (INDUMIL)
- 8. Instituto de Seguros Sociales (ISS)
- 9. Radio Televisión Nacional de Colombia (RTVC)
- 10. Servicio Aéreo a Territorios Nacionales (SATENA)
- 11. Empresa Colombiana de Petróleos, S.A. (ECOPETROL)
- 12. Interconexión Eléctrica S.A. (ISA)
- 13. ISAGEN

3. Threshold calculation formula

- (a) The threshold shall be adjusted at two- year intervals with each adjustment taking effect on January 1, beginning on January 1, 2014.
- (b) The calculation of the values of thresholds shall be based on the average of the daily values of the SDR to Colombian Peso exchange rate over the 24 months terminating on the last day of August preceding the revision with effect from 1 January. The value of the thresholds thus revised shall, where necessary, be rounded down to the nearest thousand Colombian Pesos. This methodology can be modified by the EU Party and Colombia within the Trade Committee meeting as described in Article 12 paragraph 4 of this Agreement.

4. Colombian authorities, for the purposes of Article 190 of this Agreement

In the case of Colombia, the Tribunal Contencioso Administrativo and the Consejo de Estado are impartial authorities for the purposes of Article 190 paragraph 6 of this Agreement. As these impartial authorities do not have authority to provide for the interim measures referred to Article 190, subparagraph 7(a) of this Agreement, the remedies available to the Procuraduría General de la Nación shall be deemed to satisfy the requirements of that subparagraph. The Procuraduría General de la Nación is an independent agency that has the authority to suspend tendering procedures and the awarding of a contract in the course of any disciplinary proceedings brought against the government agents responsible for a procurement.

SECTION B

EU PARTY

SUBSECTION 1

CENTRAL GOVERNMENT ENTITIES

Title VI of this Agreement shall apply to the central government entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Specified in Subsection 4

Threshold SDR 130 000

Services:

Specified in Subsection 5

Threshold SDR 130 000

Construction Services:

Specified in Subsection 6

Threshold SDR 5 000 000

Procuring Entities:

1. All central government entities of European Union Member States (see indicative list below)
2. European Union entities:
 - The Council of the European Union
 - The European Commission

Note to this Subsection

"Contracting authorities of European Union Member States" covers also any subordinated entity of any contracting authority of an European Union Member State provided it does not have separate legal personality.

INDICATIVE LISTS OF CONTRACTING AUTHORITIES WHICH ARE CENTRAL GOVERNMENT AUTHORITIES AS
DEFINED BY THE EUROPEAN UNION PROCUREMENT DIRECTIVES

Belgium

1. Services publics fédéraux (Ministries):

SPF Chancellerie du Premier Ministre
 SPF Personnel et Organisation
 SPF Budget et Contrôle de la Gestion
 SPF Technologie de l'Information et de la
 Communication (Fedict)
 SPF Affaires étrangères, Commerce extérieur et
 Coopération au Développement
 SPF Intérieur
 SPF Finances
 SPF Mobilité et Transports
 SPF Emploi, Travail et Concertation sociale
 SPF Sécurité Sociale et Institutions publiques de
 Sécurité Sociale;
 SPF Santé publique, Sécurité de la Chaîne alimentaire
 et Environnement
 SPF Justice
 SPF Economie, PME, Classes moyennes et Energie
 Ministère de la Défense
 Service public de programmation Intégration sociale,
 Lutte contre la pauvreté et Economie sociale
 Service public fédéral de Programmation
 Développement durable
 Service public fédéral de Programmation Politique
 scientifique

2. Régie des Bâtiments:

Office national de Sécurité sociale
 Institut national d'Assurance sociales pour travailleurs
 indépendants
 Institut national d'Assurance Maladie-Invalidité
 Office national des Pensions
 Caisse auxiliaire d'Assurance Maladie-Invalidité
 Fond des Maladies professionnelles
 Office national de l'Emploi

1. Federale Overheidsdiensten (Ministries):

FOD Kanselarij van de Eerste Minister
 FOD Kanselarij Personeel en Organisatie
 FOD Budget en Beheerscontrole
 FOD Informatie- en Communicatietechnologie
 (Fedict)
 FOD Buitenlandse Zaken, Buitenlandse Handel en
 Ontwikkelingssamenwerking
 FOD Binnenlandse Zaken
 FOD Financiën
 FOD Mobiliteit en Vervoer
 FOD Werkgelegenheid, Arbeid en sociaal overleg
 FOD Sociale Zekerheid en Openbare Instellingen van
 sociale Zekerheid
 FOD Volksgezondheid, Veiligheid van de
 Voedselketen en Leefmilieu
 FOD Justitie
 FOD Economie, KMO, Middenstand en Energie
 Ministerie van Landsverdediging
 Programmatorische Overheidsdienst Maatschappelijke
 Integratie, Armoedebestrijding en sociale Economie
 Programmatorische federale Overheidsdienst
 Duurzame Ontwikkeling
 Programmatorische federale Overheidsdienst
 Wetenschapsbeleid

2. Regie der Gebouwen:

Rijksdienst voor sociale Zekerheid
 Rijksinstituut voor de sociale Verzekeringen der
 Zelfstandigen
 Rijksinstituut voor Ziekte- en Invaliditeitsverzekering
 Rijksdienst voor Pensioenen
 Hulpkas voor Ziekte-en Invaliditeitsverzekering
 Fonds voor Beroepsziekten
 Rijksdienst voor Arbeidsvoorziening

Bulgaria

- Администрация на Народното събрание
- Администрация на Президента
- Администрация на Министерския съвет
- Конституционен съд
- Българска народна банка
- Министерство на външните работи
- Министерство на вътрешните работи

- Министерство на държавната администрация и административната реформа
- Министерство на извънредните ситуации
- Министерство на земеделието и храните
- Министерство на здравеопазването
- Министерство на икономиката и енергетиката
- Министерство на културата
- Министерство на образованието и науката
- Министерство на околната среда и водите
- Министерство на отбраната
- Министерство на правосъдието
- Министерство на регионалното развитие и благоустройството
- Министерство на транспорта
- Министерство на труда и социалната политика
- Министерство на финансите

State agencies, State commissions, executive agencies and other State authorities established by law or by decree of the Council of Ministers having a function relating to the exercise of executive power:

- Агенция за ядрено регулиране
- Висшата атестационна комисия
- Държавна комисия за енергийно и водно регулиране
- Държавна комисия по сигурността на информацията
- Комисия за защита на конкуренцията
- Комисия за защита на личните данни
- Комисия за защита от дискриминация
- Комисия за регулиране на съобщенията
- Комисия за финансов надзор
- Патентно ведомство на Република България
- Сметна палата на Република България
- Агенция за приватизация
- Агенция за следприватизационен контрол
- Български институт по метрология
- Държавна агенция "Архиви"
- Държавна агенция "Държавен резерв и военновременни запаси"
- Държавна агенция "Национална сигурност"
- Държавна агенция за бежанците
- Държавна агенция за българите в чужбина
- Държавна агенция за закрила на детето
- Държавна агенция за информационни технологии и съобщения
- Държавна агенция за метрологичен и технически надзор
- Държавна агенция за младежта и спорта
- Държавна агенция по горите

- Държавна агенция по туризма
- Държавна комисия по стоковите борси и тържища
- Институт по публична администрация и европейска интеграция
- Национален статистически институт
- Национална агенция за оценяване и акредитация
- Националната агенция за професионално образование и обучение
- Национална комисия за борба с трафика на хора
- Агенция "Митници"
- Агенция за държавна и финансова инспекция
- Агенция за държавни вземания
- Агенция за социално подпомагане
- Агенция за хората с увреждания
- Агенция по вписванията
- Агенция по геодезия, картография и кадастър
- Агенция по енергийна ефективност
- Агенция по заетостта
- Агенция по обществени поръчки
- Българска агенция за инвестиции
- Главна дирекция "Гражданска въздухоплавателна администрация"
- Дирекция "Материално-техническо осигуряване и социално обслужване" на Министерство на вътрешните работи
- Дирекция "Оперативно издирване" на Министерство на вътрешните работи
- Дирекция "Финансово-ресурсно осигуряване" на Министерство на вътрешните работи
- Дирекция за национален строителен контрол
- Държавна комисия по хазарта
- Изпълнителна агенция "Автомобилна администрация"
- Изпълнителна агенция "Борба с градушките"
- Изпълнителна агенция "Българска служба за акредитация"
- Изпълнителна агенция "Военни клубове и информация"
- Изпълнителна агенция "Главна инспекция по труда"
- Изпълнителна агенция "Държавна собственост на Министерството на отбраната"
- Изпълнителна агенция "Железопътна администрация"
- Изпълнителна агенция "Изпитвания и контролни измервания на въоръжение, техника и имущества"
- Изпълнителна агенция "Морска администрация"
- Изпълнителна агенция "Национален филмов център"
- Изпълнителна агенция "Пристанищна администрация"
- Изпълнителна агенция "Проучване и поддържане на река Дунав"
- Изпълнителна агенция "Социални дейности на Министерството на отбраната"
- Изпълнителна агенция за икономически анализи и прогнози
- Изпълнителна агенция за насърчаване на малките и средни предприятия

- Изпълнителна агенция по лекарствата
- Изпълнителна агенция по лозата и виното
- Изпълнителна агенция по околна среда
- Изпълнителна агенция по почвените ресурси
- Изпълнителна агенция по рибарство и аквакултури
- Изпълнителна агенция по селекция и репродукция в животновъдството
- Изпълнителна агенция по сортоизпитване, апробация и семеконтрол
- Изпълнителна агенция по трансплантация
- Изпълнителна агенция по хидромелиорации
- Комисията за защита на потребителите
- Контролно-техническата инспекция
- Национален център за информация и документация
- Национален център по радиобиология и радиационна защита
- Национална агенция за приходите
- Национална ветеринарномедицинска служба
- Национална служба "Полиция"
- Национална служба "Пожарна безопасност и защита на населението"
- Национална служба за растителна защита
- Национална служба за съвети в земеделието
- Национална служба по зърното и фуражите
- Служба "Военна информация"
- Служба "Военна полиция"
- Фонд "Републиканска пътна инфраструктура"
- Авиоотряд 28

Czech Republic

- Ministerstvo dopravy
- Ministerstvo financí
- Ministerstvo kultury
- Ministerstvo obrany
- Ministerstvo pro místní rozvoj
- Ministerstvo práce a sociálních věcí
- Ministerstvo průmyslu a obchodu
- Ministerstvo spravedlnosti
- Ministerstvo školství, mládeže a tělovýchovy
- Ministerstvo vnitra
- Ministerstvo zahraničních věcí
- Ministerstvo zdravotnictví
- Ministerstvo zemědělství
- Ministerstvo životního prostředí

- Poslanecká sněmovna PČR
- Senát PČR
- Kancelář prezidenta
- Český statistický úřad
- Český úřad zeměměřičský a katastrální
- Úřad průmyslového vlastnictví
- Úřad pro ochranu osobních údajů
- Bezpečnostní informační služba
- Národní bezpečnostní úřad
- Česká akademie věd
- Vězeňská služba
- Český báňský úřad
- Úřad pro ochranu hospodářské soutěže
- Správa státních hmotných rezerv
- Státní úřad pro jadernou bezpečnost
- Česká národní banka
- Energetický regulační úřad
- Úřad vlády České republiky
- Ústavní soud
- Nejvyšší soud
- Nejvyšší správní soud
- Nejvyšší státní zastupitelství
- Nejvyšší kontrolní úřad
- Kancelář Veřejného ochránce práv
- Grantová agentura České republiky
- Státní úřad inspekce práce
- Český telekomunikační úřad

Denmark

- Folketinget

Rigsrevisionen

- Statsministeriet
- Udenrigsministeriet
- Beskæftigelsesministeriet

5 styrelser og institutioner (5 agencies and institutions)

- Domstolsstyrelsen
- Finansministeriet

5 styrelser og institutioner (5 agencies and institutions)

- Forsvarsministeriet

5 styrelser og institutioner (5 agencies and institutions)

— Ministeriet for Sundhed og Forebyggelse

Adskillige styrelser og institutioner, herunder Statens Serum Institut (several agencies and institutions, including Statens Serum Institut)

— Justitsministeriet

Rigspolitichefen, anklagemyndigheden samt 1 direktorat og et antal styrelser (Commissioner of Police, the public prosecutor, 1 directorate and a number of agencies)

— Kirkeministeriet

10 stiftsøvrigheder (10 diocesan authorities)

— Kulturministeriet — Ministry of Culture

4 styrelser samt et antal statsinstitutioner (4 departments and a number of institutions)

— Miljøministeriet

5 styrelser (5 agencies)

— Ministeriet for Flygtninge, Indvandrere og Integration

1 styrelse (1 agency)

— Ministeriet for Fødevarer, Landbrug og Fiskeri

4 direktorater og institutioner (4 directorates and institutions)

— Ministeriet for Videnskab, Teknologi og Udvikling

Adskillige styrelser og institutioner, Forskningscenter Risø og Statens uddannelsesbygninger (several agencies and institutions, including Risø National Laboratory and Danish National Research and Education Buildings)

— Skatteministeriet

1 styrelse og institutioner (1 agency and several institutions)

— Velfærdsministeriet

3 styrelser og institutioner (3 agencies and several institutions)

— Transportministeriet

7 styrelser og institutioner, herunder Øresundsbrokonsortiet (7 agencies and institutions, including Øresundsbrokonsortiet)

— Undervisningsministeriet

3 styrelser, 4 undervisningsinstitutioner og 5 andre institutioner (3 agencies, 4 educational establishments, 5 other institutions)

— Økonomi- og Erhvervsministeriet

Adskilligestyrelser og institutioner (several agencies and institutions)

— Klima- og Energiministeriet;

3 styrelse og institutioner (3 agencies and institutions)

Germany

— Auswärtiges Amt

— Bundeskanzleramt

— Bundesministerium für Arbeit und Soziales

— Bundesministerium für Bildung und Forschung

— Bundesministerium für Ernährung, Landwirtschaft und Verbraucherschutz

— Bundesministerium der Finanzen

- Bundesministerium des Innern (only civil goods)
- Bundesministerium für Gesundheit
- Bundesministerium für Familie, Senioren, Frauen und Jugend
- Bundesministerium der Justiz
- Bundesministerium für Verkehr, Bau und Stadtentwicklung
- Bundesministerium für Wirtschaft und Technologie
- Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung
- Bundesministerium der Verteidigung (no military goods)
- Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit

Estonia

- Vabariigi Presidendi Kantslei
- Eesti Vabariigi Riigikogu
- Eesti Vabariigi Riigikohus
- Riigikontroll
- Õiguskantsler
- Riigikantslei
- Rahvusrhhiiv
- Haridus- ja Teadusministeerium
- Justiitsministeerium
- Kaitseministeerium
- Keskkonnaministeerium
- Kultuuriministeerium
- Majandus- ja Kommunikatsiooniministeerium
- Põllumajandusministeerium
- Rahandusministeerium
- Siseministeerium
- Sotsiaalministeerium
- Välisministeerium
- Keeleinspeksioon
- Riigiprokuratuur
- Teabeamet
- Maa-amet
- Keskkonnainspeksioon
- Metsakaitse- ja Metsauuenduskeskus
- Muinsuskaitseamet
- Patendiamet
- Tarbijakaitseamet
- Riigihangete Amet
- Taimetoodangu Inspeksioon

- Põllumajanduse Registrate ja Informatsiooni Amet
- Veterinaar- ja Toiduamet
- Konkurentsiamet
- Maksu -ja Tolliamet
- Statistikaamet
- Kaitsepolitseiamet
- Kodakondsus- ja Migratsiooni amet
- Piirivalveamet
- Politseiamet
- Eesti Kohtuekspertiisi Instituut
- Keskkriminaalpolitsei
- Päästeamet
- Andmekaitse Inspeksioon
- Raviamet
- Sotsiaalkindlustusamet
- Tööturuamet
- Tervishoiuamet
- Tervisekaitseinspeksioon
- Tööinspeksioon
- Lennuamet
- Maanteeamet
- Veeteede Amet
- Julgestuspolitsei
- Kaitseressursside Amet
- Kaitseväe Logistikakeskus
- Tehnilise Järelevalve Amet

Ireland

- President's Establishment
- Houses of the Oireachtas — [Parliament]
- Department of the Taoiseach — [Prime Minister]
- Central Statistics Office
- Department of Finance
- Office of the Comptroller and Auditor General
- Office of the Revenue Commissioners
- Office of Public Works
- State Laboratory
- Office of the Attorney General
- Office of the Director of Public Prosecutions
- Valuation Office

- Office of the Commission for Public Service Appointments
- Public Appointments Service
- Office of the Ombudsman
- Chief State Solicitor's Office
- Department of Justice, Equality and Law Reform
- Courts Service
- Prisons Service
- Office of the Commissioners of Charitable Donations and Bequests
- Department of the Environment, Heritage and Local Government
- Department of Education and Science
- Department of Communications, Energy and Natural Resources
- Department of Agriculture, Fisheries and Food
- Department of Transport
- Department of Health and Children
- Department of Enterprise, Trade and Employment
- Department of Arts, Sports and Tourism
- Department of Defence
- Department of Foreign Affairs
- Department of Social and Family Affairs
- Department of Community, Rural and Gaeltacht — [Gaelic speaking regions] Affairs
- Arts Council
- National Gallery

Greece

- Υπουργείο Εσωτερικών
- Υπουργείο Εξωτερικών
- Υπουργείο Οικονομίας και Οικονομικών
- Υπουργείο Ανάπτυξης
- Υπουργείο Δικαιοσύνης
- Υπουργείο Εθνικής Παιδείας και Θρησκευμάτων
- Υπουργείο Πολιτισμού
- Υπουργείο Υγείας και Κοινωνικής Αλληλεγγύης
- Υπουργείο Περιβάλλοντος, Χωροταξίας και Δημοσίων Έργων
- Υπουργείο Απασχόλησης και Κοινωνικής Προστασίας
- Υπουργείο Μεταφορών και Επικοινωνιών
- Υπουργείο Αγροτικής Ανάπτυξης και Τροφίμων
- Υπουργείο Εμπορικής Ναυτιλίας, Αιγαίου και Νησιωτικής Πολιτικής
- Υπουργείο Μακεδονίας- Θράκης
- Γενική Γραμματεία Επικοινωνίας
- Γενική Γραμματεία Ενημέρωσης

- Γενική Γραμματεία Νέας Γενιάς
- Γενική Γραμματεία Ισότητας
- Γενική Γραμματεία Κοινωνικών Ασφαλίσεων
- Γενική Γραμματεία Απόδημου Ελληνισμού
- Γενική Γραμματεία Βιομηχανίας
- Γενική Γραμματεία Έρευνας και Τεχνολογίας
- Γενική Γραμματεία Αθλητισμού
- Γενική Γραμματεία Δημοσίων Έργων
- Γενική Γραμματεία Εθνικής Στατιστικής Υπηρεσίας Ελλάδος
- Εθνικό Συμβούλιο Κοινωνικής Φροντίδας
- Οργανισμός Εργατικής Κατοικίας
- Εθνικό Τυπογραφείο
- Γενικό Χημείο του Κράτους
- Ταμείο Εθνικής Οδοποιίας
- Εθνικό Καποδιστριακό Πανεπιστήμιο Αθηνών
- Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης
- Δημοκρίτειο Πανεπιστήμιο Θράκης
- Πανεπιστήμιο Αιγαίου
- Πανεπιστήμιο Ιωαννίνων
- Πανεπιστήμιο Πατρών
- Πανεπιστήμιο Μακεδονίας
- Πολυτεχνείο Κρήτης
- Σιβιτανίδειος Δημόσια Σχολή Τεχνών και Επαγγελμάτων
- Αιγινήτειο Νοσοκομείο
- Αρεταίειο Νοσοκομείο
- Εθνικό Κέντρο Δημόσιας Διοίκησης
- Οργανισμός Διαχείρισης Δημοσίου Υλικού
- Οργανισμός Γεωργικών Ασφαλίσεων
- Οργανισμός Σχολικών Κτιρίων
- Γενικό Επιτελείο Στρατού
- Γενικό Επιτελείο Ναυτικού
- Γενικό Επιτελείο Αεροπορίας
- Ελληνική Επιτροπή Ατομικής Ενέργειας
- Γενική Γραμματεία Εκπαίδευσης Ενηλίκων
- Υπουργείο Εθνικής Άμυνας
- Γενική Γραμματεία Εμπορίου

Spain

- Presidencia del Gobierno
- Ministerio de Asuntos Exteriores y de Cooperación

- Ministerio de Justicia
- Ministerio de Defensa
- Ministerio de Economía y Hacienda
- Ministerio del Interior
- Ministerio de Fomento
- Ministerio de Educación, Política Social y Deportes
- Ministerio de Industria, Turismo y Comercio
- Ministerio de Trabajo e Inmigración
- Ministerio de la Presidencia
- Ministerio de Administraciones Públicas
- Ministerio de Cultura
- Ministerio de Sanidad y Consumo
- Ministerio de Medio Ambiente y Medio Rural y Marino
- Ministerio de Vivienda
- Ministerio de Ciencia e Innovación
- Ministerio de Igualdad

France

(1) Ministries:

- Services du Premier ministre
- Ministère chargé de la santé, de la jeunesse et des sports
- Ministère chargé de l'intérieur, de l'outre-mer et des collectivités territoriales
- Ministère chargé de la justice
- Ministère chargé de la défense
- Ministère chargé des affaires étrangères et européennes
- Ministère chargé de l'éducation nationale
- Ministère chargé de l'économie, des finances et de l'emploi
- Secrétariat d'Etat aux transports
- Secrétariat d'Etat aux entreprises et au commerce extérieur
- Ministère chargé du travail, des relations sociales et de la solidarité
- Ministère chargé de la culture et de la communication
- Ministère chargé du budget, des comptes publics et de la fonction publique
- Ministère chargé de l'agriculture et de la pêche
- Ministère chargé de l'enseignement supérieur et de la recherche
- Ministère chargé de l'écologie, du développement et de l'aménagement durables
- Secrétariat d'Etat à la fonction publique
- Ministère chargé du logement et de la ville
- Secrétariat d'Etat à la coopération et à la francophonie
- Secrétariat d'Etat à l'outre-mer
- Secrétariat d'Etat à la jeunesse, des sports et de la vie associative

- Secrétariat d'Etat aux anciens combattants
 - Ministère chargé de l'immigration, de l'intégration, de l'identité nationale et du co-développement
 - Secrétariat d'Etat en charge de la prospective et de l'évaluation des politiques publiques
 - Secrétariat d'Etat aux affaires européennes
 - Secrétariat d'Etat aux affaires étrangères et aux droits de l'homme
 - Secrétariat d'Etat à la consommation et au tourisme
 - Secrétariat d'Etat à la politique de la ville
 - Secrétariat d'Etat à la solidarité
 - Secrétariat d'Etat en charge de l'industrie et de la consommation
 - Secrétariat d'Etat en charge de l'emploi
 - Secrétariat d'Etat en charge du commerce, de l'artisanat, des PME, du tourisme et des services
 - Secrétariat d'Etat en charge de l'écologie
 - Secrétariat d'Etat en charge du développement de la région-capitale
 - Secrétariat d'Etat en charge de l'aménagement du territoire
- (2) Institutions, independent authorities and jurisdictions:
- Présidence de la République
 - Assemblée Nationale
 - Sénat
 - Conseil constitutionnel
 - Conseil économique et social
 - Conseil supérieur de la magistrature
 - Agence française contre le dopage
 - Autorité de contrôle des assurances et des mutuelles
 - Autorité de contrôle des nuisances sonores aéroportuaires
 - Autorité de régulation des communications électroniques et des postes
 - Autorité de sûreté nucléaire
 - Autorité indépendante des marchés financiers
 - Comité national d'évaluation des établissements publics à caractère scientifique, culturel et professionnel
 - Commission d'accès aux documents administratifs
 - Commission consultative du secret de la défense nationale
 - Commission nationale des comptes de campagne et des financements politiques
 - Commission nationale de contrôle des interceptions de sécurité
 - Commission nationale de déontologie de la sécurité
 - Commission nationale du débat public
 - Commission nationale de l'informatique et des libertés
 - Commission des participations et des transferts
 - Commission de régulation de l'énergie
 - Commission de la sécurité des consommateurs
 - Commission des sondages

- Commission de la transparence financière de la vie politique
- Conseil de la concurrence
- Conseil des ventes volontaires de meubles aux enchères publiques
- Conseil supérieur de l'audiovisuel
- Défenseur des enfants
- Haute autorité de lutte contre les discriminations et pour l'égalité
- Haute autorité de santé
- Médiateur de la République
- Cour de justice de la République
- Tribunal des Conflits
- Conseil d'Etat
- Cours administratives d'appel
- Tribunaux administratifs
- Cour des Comptes
- Chambres régionales des Comptes
- Cours et tribunaux de l'ordre judiciaire (Cour de Cassation, Cours d'Appel, Tribunaux d'instance et Tribunaux de grande instance)

(3) National public establishments:

- Académie de France à Rome
- Académie de marine
- Académie des sciences d'outre-mer
- Académie des technologies
- Agence centrale des organismes de sécurité sociale (ACOSS)
- Agence de biomédecine
- Agence pour l'enseignement du français à l'étranger
- Agence française de sécurité sanitaire des aliments
- Agence française de sécurité sanitaire de l'environnement et du travail
- Agence Nationale pour la cohésion sociale et l'égalité des chances
- Agence nationale pour la garantie des droits des mineurs
- Agences de l'eau
- Agence Nationale de l'Accueil des Etrangers et des migrations
- Agence nationale pour l'amélioration des conditions de travail (ANACT)
- Agence nationale pour l'amélioration de l'habitat (ANAH)
- Agence Nationale pour la Cohésion Sociale et l'Egalité des Chances
- Agence nationale pour l'indemnisation des français d'outre-mer (ANIFOM)
- Assemblée permanente des chambres d'agriculture (APCA)
- Bibliothèque publique d'information
- Bibliothèque nationale de France
- Bibliothèque nationale et universitaire de Strasbourg

- Caisse des Dépôts et Consignations
- Caisse nationale des autoroutes (CNA)
- Caisse nationale militaire de sécurité sociale (CNMSS)
- Caisse de garantie du logement locatif social
- Casa de Velasquez
- Centre d'enseignement zootechnique
- Centre d'études de l'emploi
- Centre d'études supérieures de la sécurité sociale
- Centres de formation professionnelle et de promotion agricole
- Centre hospitalier des Quinze-Vingts
- Centre international d'études supérieures en sciences agronomiques (Montpellier Sup Agro)
- Centre des liaisons européennes et internationales de sécurité sociale
- Centre des Monuments Nationaux
- Centre national d'art et de culture Georges Pompidou
- Centre national des arts plastiques
- Centre national de la cinématographie
- Centre National d'Etudes et d'expérimentation du machinisme agricole, du génie rural, des eaux et des forêts (CEMAGREF)
- Centre national du livre
- Centre national de documentation pédagogique
- Centre national des œuvres universitaires et scolaires (CNOUS)
- Centre national professionnel de la propriété forestière
- Centre National de la Recherche Scientifique (C.N.R.S)
- Centres d'éducation populaire et de sport (CREPS)
- Centres régionaux des œuvres universitaires (CROUS)
- Collège de France
- Conservatoire de l'espace littoral et des rivages lacustres
- Conservatoire National des Arts et Métiers
- Conservatoire national supérieur de musique et de danse de Paris
- Conservatoire national supérieur de musique et de danse de Lyon
- Conservatoire national supérieur d'art dramatique
- École centrale de Lille
- École centrale de Lyon
- École centrale des arts et manufactures
- École française d'archéologie d'Athènes
- École française d'Extrême-Orient
- École française de Rome
- École des hautes études en sciences sociales
- École du Louvre
- École nationale d'administration

- École nationale de l'aviation civile (ENAC)
- École nationale des Chartes
- École nationale d'équitation
- École Nationale du Génie de l'Eau et de l'environnement de Strasbourg
- Écoles nationales d'ingénieurs
- École nationale d'ingénieurs des industries des techniques agricoles et alimentaires de Nantes
- Écoles nationales d'ingénieurs des travaux agricoles
- École nationale de la magistrature
- Écoles nationales de la marine marchande
- École nationale de la santé publique (ENSP)
- École nationale de ski et d'alpinisme
- École nationale supérieure des arts décoratifs
- École nationale supérieure des arts et techniques du théâtre
- École nationale supérieure des arts et industries textiles Roubaix
- Écoles nationales supérieures d'arts et métiers
- École nationale supérieure des beaux-arts
- École nationale supérieure de céramique industrielle
- École nationale supérieure de l'électronique et de ses applications (ENSEA)
- École nationale supérieure du paysage de Versailles
- École Nationale Supérieure des Sciences de l'information et des bibliothécaires
- École nationale supérieure de la sécurité sociale
- Écoles nationales vétérinaires
- École nationale de voile
- Écoles normales supérieures
- École polytechnique
- École technique professionnelle agricole et forestière de Meymac (Corrèze)
- École de sylviculture Crogny (Aube)
- École de viticulture et d'œnologie de la Tour- Blanche (Gironde)
- École de viticulture — Avize (Marne)
- Établissement national d'enseignement agronomique de Dijon
- Établissement national des invalides de la marine (ENIM)
- Établissement national de bienfaisance Koenigswarter
- Établissement public du musée et du domaine national de Versailles
- Fondation Carnegie
- Fondation Singer-Polignac
- Haras nationaux
- Hôpital national de Saint-Maurice
- Institut des hautes études pour la science et la technologie
- Institut français d'archéologie orientale du Caire

- Institut géographique national
- Institut National de l'origine et de la qualité
- Institut national des hautes études de sécurité
- Institut de veille sanitaire
- Institut National d'enseignement supérieur et de recherche agronomique et agroalimentaire de Rennes
- Institut National d'Etudes Démographiques (I.N.E.D)
- Institut National d'Horticulture
- Institut National de la jeunesse et de l'éducation populaire
- Institut national des jeunes aveugles — Paris
- Institut national des jeunes sourds — Bordeaux
- Institut national des jeunes sourds — Chambéry
- Institut national des jeunes sourds — Metz
- Institut national des jeunes sourds — Paris
- Institut national de physique nucléaire et de physique des particules (I.N.P.N.P.P)
- Institut national de la propriété industrielle
- Institut National de la Recherche Agronomique (I.N.R.A)
- Institut National de la Recherche Pédagogique (I.N.R.P)
- Institut National de la Santé et de la Recherche Médicale (I.N.S.E.R.M)
- Institut national d'histoire de l'art (I.N.H.A.)
- Institut national de recherches archéologiques préventives
- Institut National des Sciences de l'Univers
- Institut National des Sports et de l'Education Physique
- Institut national supérieur de formation et de recherche pour l'éducation des jeunes handicapés et les enseignements inadaptés
- Instituts nationaux polytechniques
- Instituts nationaux des sciences appliquées
- Institut national de recherche en informatique et en automatique (INRIA)
- Institut national de recherche sur les transports et leur sécurité (INRETS)
- Institut de Recherche pour le Développement
- Instituts régionaux d'administration
- Institut des Sciences et des Industries du vivant et de l'environnement (Agro Paris Tech)
- Institut supérieur de mécanique de Paris
- Institut Universitaires de Formation des Maîtres
- Musée de l'armée
- Musée Gustave-Moreau
- Musée national de la marine
- Musée national J.-J.-Henner
- Musée du Louvre
- Musée du Quai Branly
- Muséum National d'Histoire Naturelle

- Musée Auguste-Rodin
- Observatoire de Paris
- Office français de protection des réfugiés et apatrides
- Office National des Anciens Combattants et des Victimes de Guerre (ONAC)
- Office national de la chasse et de la faune sauvage
- Office National de l'eau et des milieux aquatiques
- Office national d'information sur les enseignements et les professions (ONISEP)
- Office universitaire et culturel français pour l'Algérie
- Ordre national de la Légion d'honneur
- Palais de la découverte
- Parcs nationaux
- Universités

(4) Other national public body:

- Union des groupements d'achats publics (UGAP)
- Agence Nationale pour l'emploi (A.N.P.E)
- Caisse Nationale des Allocations Familiales (CNAF)
- Caisse Nationale d'Assurance Maladie des Travailleurs Salariés (CNAMS)
- Caisse Nationale d'Assurance-Vieillesse des Travailleurs Salariés (CNAVTS)

Italy

(1) Purchasing bodies:

- Presidenza del Consiglio dei Ministri
- Ministero degli Affari Esteri
- Ministero dell'Interno
- Ministero della Giustizia e Uffici giudiziari (esclusi i giudici di pace)
- Ministero della Difesa
- Ministero dell'Economia e delle Finanze
- Ministero dello Sviluppo Economico
- Ministero delle Politiche Agricole, Alimentari e Forestali
- Ministero dell'Ambiente - Tutela del Territorio e del Mare
- Ministero delle Infrastrutture e dei Trasporti
- Ministero del Lavoro, della Salute e delle Politiche Sociali
- Ministero dell' Istruzione, Università e Ricerca
- Ministero per i Beni e le Attività culturali, comprensivo delle sue articolazioni periferiche

(2) Other national public bodies:

- CONSIP (Concessionaria Servizi Informatici Pubblici)

Cyprus

- Προεδρία και Προεδρικό Μέγαρο
- Γραφείο Συντονιστή Εναρμόνισης

- Υπουργικό Συμβούλιο
- Βουλή των Αντιπροσώπων
- Δικαστική Υπηρεσία
- Νομική Υπηρεσία της Δημοκρατίας
- Ελεγκτική Υπηρεσία της Δημοκρατίας
- Επιτροπή Δημόσιας Υπηρεσίας
- Επιτροπή Εκπαιδευτικής Υπηρεσίας
- Γραφείο Επιτρόπου Διοικήσεως
- Επιτροπή Προστασίας Ανταγωνισμού
- Υπηρεσία Εσωτερικού Ελέγχου
- Γραφείο Προγραμματισμού
- Γενικό Λογιστήριο της Δημοκρατίας
- Γραφείο Επιτρόπου Προστασίας Δεδομένων Προσωπικού Χαρακτήρα
- Γραφείο Εφόρου Δημοσίων Ενισχύσεων
- Αναθεωρητική Αρχή Προσφορών
- Υπηρεσία Εποπτείας και Ανάπτυξης Συνεργατικών Εταιρειών
- Αναθεωρητική Αρχή Προσφύγων
- Υπουργείο Άμυνας
- Υπουργείο Γεωργίας, Φυσικών Πόρων και Περιβάλλοντος
 - Τμήμα Γεωργίας
 - Κτηνιατρικές Υπηρεσίες
 - Τμήμα Δασών
 - Τμήμα Αναπτύξεως Υδάτων
 - Τμήμα Γεωλογικής Επισκόπησης
 - Μετεωρολογική Υπηρεσία
 - Τμήμα Αναδασμού
 - Υπηρεσία Μεταλλείων
 - Ινστιτούτο Γεωργικών Ερευνών
 - Τμήμα Αλιείας και Θαλάσσιων Ερευνών
- Υπουργείο Δικαιοσύνης και Δημοσίας Τάξεως
 - Αστυνομία
 - Πυροσβεστική Υπηρεσία Κύπρου
 - Τμήμα Φυλακών
- Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού
 - Τμήμα Εφόρου Εταιρειών και Επίσημου Παραλήπτη
- Υπουργείο Εργασίας και Κοινωνικών Ασφαλίσεων
 - Τμήμα Εργασίας
 - Τμήμα Κοινωνικών Ασφαλίσεων
 - Τμήμα Υπηρεσιών Κοινωνικής Ευημερίας

- Κέντρο Παραγωγικότητας Κύπρου
- Ανώτερο Ξενοδοχειακό Ινστιτούτο Κύπρου
- Ανώτερο Τεχνολογικό Ινστιτούτο
- Τμήμα Επιθεώρησης Εργασίας
- Τμήμα Εργασιακών Σχέσεων
- Υπουργείο Εσωτερικών
 - Επαρχιακές Διοικήσεις
 - Τμήμα Πολεοδομίας και Οικήσεως
 - Τμήμα Αρχείου Πληθυσμού και Μεταναστεύσεως
 - Τμήμα Κτηματολογίου και Χωρομετρίας
 - Γραφείο Τύπου και Πληροφοριών
 - Πολιτική Άμυνα
 - Υπηρεσία Μέριμνας και Αποκαταστάσεων Εκτοπισθέντων
 - Υπηρεσία Ασύλου;
- Υπουργείο Εξωτερικών
- Υπουργείο Οικονομικών
 - Τελωνεία
 - Τμήμα Εσωτερικών Προσόδων
 - Στατιστική Υπηρεσία
 - Τμήμα Κρατικών Αγορών και Προμηθειών
 - Τμήμα Δημόσιας Διοίκησης και Προσωπικού
 - Κυβερνητικό Τυπογραφείο
 - Τμήμα Υπηρεσιών Πληροφορικής
- Υπουργείο Παιδείας και Πολιτισμού
- Υπουργείο Συγκοινωνιών και Έργων
 - Τμήμα Δημοσίων Έργων
 - Τμήμα Αρχαιοτήτων
 - Τμήμα Πολιτικής Αεροπορίας
 - Τμήμα Εμπορικής Ναυτιλίας
 - Τμήμα Οδικών Μεταφορών
 - Τμήμα Ηλεκτρομηχανολογικών Υπηρεσιών
 - Τμήμα Ηλεκτρονικών Επικοινωνιών
- Υπουργείο Υγείας
 - Φαρμακευτικές Υπηρεσίες
 - Γενικό Χημείο
 - Ιατρικές Υπηρεσίες και Υπηρεσίες Δημόσιας Υγείας
 - Οδοντιατρικές Υπηρεσίες
 - Υπηρεσίες Ψυχικής Υγείας

Latvia

(1) Ministries, Secretariats of Ministries for special assignments, and their subordinate institutions:

- Aizsardzības ministrija un tās padotībā esošās iestādes
- Ārlietu ministrija un tās padotībā esošās iestādes
- Bērnu un ģimenes lietu ministrija un tās padotībā esošās iestādes
- Ekonomikas ministrija un tās padotībā esošās iestādes
- Finanšu ministrija un tās padotībā esošās iestādes
- Iekšlietu ministrija un tās padotībā esošās iestādes
- Izglītības un zinātnes ministrija un tās padotībā esošās iestādes
- Kultūras ministrija un tās padotībā esošās iestādes
- Labklājības ministrija un tās padotībā esošās iestādes
- Reģionālās attīstības un pašvaldības lietu ministrija un tās padotībā esošās iestādes
- Satiksmes ministrija un tās padotībā esošās iestādes
- Tieslietu ministrija un tās padotībā esošās iestādes
- Veselības ministrija un tās padotībā esošās iestādes
- Vides ministrija un tās padotībā esošās iestādes
- Zemkopības ministrija un tās padotībā esošās iestādes
- Īpašu uzdevumu ministra sekretariāti un to padotībā esošās iestādes
- Satversmes aizsardzības birojs

(2) Other State institutions:

- Augstākā tiesa
- Centrālā vēlēšanu komisija
- Finanšu un kapitāla tirgus komisija
- Latvijas Banka
- Prokuratūra un tās pārraudzībā esošās iestādes
- Saeimas kanceleja un tās padotībā esošās iestādes
- Satversmes tiesa
- Valsts kanceleja un tās padotībā esošās iestādes
- Valsts kontrole
- Valsts prezidenta kanceleja
- Tiesībsarga birojs
- Nacionālā radio un televīzijas padome
- Citas valsts iestādes, kuras nav ministriju padotībā (Other state institutions not subordinate to ministries)

Lithuania

- Prezidentūros kanceliarija
- Seimo kanceliarija
- Institutions accountable to the Seimas [Parliament]:
 - Lietuvos mokslo taryba
 - Seimo kontrolierių įstaiga

- Valstybės kontrolė
- Specialiųjų tyrimų tarnyba
- Valstybės saugumo departamentas
- Konkurencijos taryba
- Lietuvos gyventojų genocido ir rezistencijos tyrimo centras
- Vertybinių popierių komisija
- Ryšių reguliavimo tarnyba
- Nacionalinė sveikatos taryba
- Etninės kultūros globos taryba
- Lygių galimybių kontrolieriaus tarnyba
- Valstybinė kultūros paveldo komisija
- Vaiko teisių apsaugos kontrolieriaus įstaiga
- Valstybinė kainų ir energetikos kontrolės komisija
- Valstybinė lietuvių kalbos komisija
- Vyriausioji rinkimų komisija
- Vyriausioji tarnybinės etikos komisija
- Žurnalistų etikos inspektoriaus tarnyba
- Vyriausybės kanceliarija
- Institutions accountable to the Vyriausybė [Government]:
 - Ginklų fondas
 - Informacinės visuomenės plėtros komitetas
 - Kūno kultūros ir sporto departamentas
 - Lietuvos archyvų departamentas
 - Mokestinių ginčų komisija
 - Statistikos departamentas
 - Tautinių mažumų ir išeivijos departamentas
 - Valstybinė tabako ir alkoholio kontrolės tarnyba
 - Viešųjų pirkimų tarnyba
 - Narkotikų kontrolės departamentas
 - Valstybinė atominės energetikos saugos inspekcija
 - Valstybinė duomenų apsaugos inspekcija
 - Valstybinė lošimų priežiūros komisija
 - Valstybinė maisto ir veterinarijos tarnyba
 - Vyriausioji administracinių ginčų komisija
 - Draudimo priežiūros komisija
 - Lietuvos valstybinis mokslo ir studijų fondas
 - Lietuvių grįžimo į Tėvynę informacijos centras
- Konstitucinis Teismas
- Lietuvos bankas

- Aplinkos ministerija
- Institutions under the Aplinkos ministerija [Ministry of Environment]:
 - Generalinė miškų urėdija
 - Lietuvos geologijos tarnyba
 - Lietuvos hidrometeorologijos tarnyba
 - Lietuvos standartizacijos departamentas
 - Nacionalinis akreditacijos biuras
 - Valstybinė metrologijos tarnyba
 - Valstybinė saugomų teritorijų tarnyba
 - Valstybinė teritorijų planavimo ir statybos inspekcija
- Finansų ministerija
- Institutions under the Finansų ministerija [Ministry of Finance]:
 - Muitinės departamentas
 - Valstybės dokumentų technologinės apsaugos tarnyba
 - Valstybinė mokesčių inspekcija
 - Finansų ministerijos mokymo centras
- Krašto apsaugos ministerija
- Institutions under the Krašto apsaugos ministerija [Ministry of National Defence]:
 - Antrasis operatyvinių tarnybų departamentas
 - Centralizuota finansų ir turto tarnyba
 - Karo prievolės administravimo tarnyba
 - Krašto apsaugos archyvas
 - Krizių valdymo centras
 - Mobilizacijos departamentas
 - Ryšių ir informacinių sistemų tarnyba
 - Infrastruktūros plėtros departamentas
 - Valstybinis pilietinio pasipriešinimo rengimo centras
- Lietuvos kariuomenė
- Krašto apsaugos sistemos kariniai vienetai ir tarnybos
- Kultūros ministerija
- Institutions under the Kultūros ministerija [Ministry of Culture]:
 - Kultūros paveldo departamentas
 - Valstybinė kalbos inspekcija
- Socialinės apsaugos ir darbo ministerija
- Institutions under the Socialinės apsaugos ir darbo ministerija [Ministry of Social Security and Labour]:
 - Garantinio fondo administracija
 - Valstybės vaiko teisių apsaugos ir įvaikinimo tarnyba
 - Lietuvos darbo birža
 - Lietuvos darbo rinkos mokymo tarnyba

- Trišalės tarybos sekretoriatas
- Socialinių paslaugų priežiūros departamentas
- Darbo inspekcija
- Valstybinio socialinio draudimo fondo valdyba
- Neįgalumo ir darbingumo nustatymo tarnyba
- Ginčų komisija
- Techninės pagalbos neįgaliesiems centras
- Neįgaliųjų reikalų departamentas
- Susisiekimo ministerija
- Institutions under the Susisiekimo ministerija [Ministry of Transport and Communications]:
 - Lietuvos automobilių kelių direkcija
 - Valstybinė geležinkelio inspekcija
 - Valstybinė kelių transporto inspekcija
 - Pasienio kontrolės punktų direkcija
- Sveikatos apsaugos ministerija
- Institutions under the Sveikatos apsaugos ministerija [Ministry of Health]:
 - Valstybinė akreditavimo sveikatos priežiūros veiklai tarnyba
 - Valstybinė ligonių kasa
 - Valstybinė medicininio audito inspekcija
 - Valstybinė vaistų kontrolės tarnyba
 - Valstybinė teismo psichiatrijos ir narkologijos tarnyba
 - Valstybinė visuomenės sveikatos priežiūros tarnyba
 - Farmacijos departamentas
 - Sveikatos apsaugos ministerijos Ekstremalių sveikatai situacijų centras
 - Lietuvos bioetikos komitetas
 - Radiacinės saugos centras
- Švietimo ir mokslo ministerija
- Institutions under the Švietimo ir mokslo ministerija [Ministry of Education and Science]:
 - Nacionalinis egzaminų centras
 - Studijų kokybės vertinimo centras
- Teisingumo ministerija
- Institutions under the Teisingumo ministerija [Ministry of Justice]:
 - Kalėjų departamentas
 - Nacionalinė vartotojų teisių apsaugos taryba
 - Europos teisės departamentas
- Ūkio ministerija
- Institutions under the Ūkio ministerija [Ministry of Economy]:
 - Įmonių bankroto valdymo departamentas
 - Valstybinė energetikos inspekcija

- Valstybinė ne maisto produktų inspekcija
- Valstybinis turizmo departamentas
- Užsienio reikalų ministerija
- Diplomatinės atstovybės ir konsulinės įstaigos užsienyje bei atstovybės prie tarptautinių organizacijų
- Vidaus reikalų ministerija
- Institutions under the Vidaus reikalų ministerij a [Ministry of the Interior]:
 - Asmens dokumentų išrašymo centras
 - Finansinių nusikaltimų tyrimo tarnyba
 - Gyventojų registro tarnyba
 - Policijos departamentas
 - Priešgaisrinės apsaugos ir gelbėjimo departamentas
 - Turto valdymo ir ūkio departamentas
 - Vadovybės apsaugos departamentas
 - Valstybės sienos apsaugos tarnyba
 - Valstybės tarnybos departamentas
 - Informatikos ir ryšių departamentas
 - Migracijos departamentas
 - Sveikatos priežiūros tarnyba
 - Bendrasis pagalbos centras
- Žemės ūkio ministerija
- Institutions under the Žemės ūkio ministerija [Ministry of Agriculture]:
 - Nacionalinė mokėjimo agentūra
 - Nacionalinė žemės tarnyba
 - Valstybinė augalų apsaugos tarnyba
 - Valstybinė gyvulių veislininkystės priežiūros tarnyba
 - Valstybinė sėklų ir grūdų tarnyba
 - Žuvininkystės departamentas
- Teismai [Courts]:
 - Lietuvos Aukščiausiasis Teismas
 - Lietuvos apeliacinis teismas
 - Lietuvos vyriausiasis administracinis teismas
 - apygardų teismai
 - apygardų administraciniai teismai
 - apylinkių teismai
 - Nacionalinė teismų administracija
- Generalinė prokuratūra
- Other Central Public Administration Entities (institucijos [institutions], įstaigos [establishments], tarnybos[agencies]):
 - Aplinkos apsaugos agentūra
 - Valstybinė aplinkos apsaugos inspekcija

- Aplinkos projektų valdymo agentūra
- Miško genetinių išteklių, sėklų ir sodmenų tarnyba
- Miško sanitarinės apsaugos tarnyba
- Valstybinė miškotvarkos tarnyba
- Nacionalinis visuomenės sveikatos tyrimų centras
- Lietuvos AIDS centras
- Nacionalinis organų transplantacijos biuras
- Valstybinis patologijos centras
- Valstybinis psichikos sveikatos centras
- Lietuvos sveikatos informacijos centras
- Slaugos darbuotojų tobulinimosi ir specializacijos centras
- Valstybinis aplinkos sveikatos centras
- Respublikinis mitybos centras
- Užkrečiamųjų ligų profilaktikos ir kontrolės centras
- Trakų visuomenės sveikatos priežiūros ir specialistų tobulinimosi centras
- Visuomenės sveikatos ugdymo centras
- Muitinės kriminalinė tarnyba
- Muitinės informacinių sistemų centras
- Muitinės laboratorija
- Muitinės mokymo centras
- Valstybinis patentų biuras
- Lietuvos teismo ekspertizės centras
- Centrinė hipotekos įstaiga
- Lietuvos metrologijos inspekcija
- Civilinės aviacijos administracija
- Lietuvos saugios laivybos administracija
- Transporto investicijų direkcija
- Valstybinė vidaus vandenų laivybos inspekcija
- Pabėgėlių priėmimo centras

Luxembourg

- Ministère d'Etat
- Ministère des Affaires Etrangères et de l'Immigration
- Ministère de l'Agriculture, de la Viticulture et du Développement Rural
- Ministère des Classes moyennes, du Tourisme et du Logement
- Ministère de la Culture, de l'Enseignement Supérieur et de la Recherche
- Ministère de l'Economie et du Commerce extérieur
- Ministère de l'Education nationale et de la Formation professionnelle
- Ministère de l'Egalité des chances
- Ministère de l'Environnement

- Ministère de la Famille et de l'Intégration
- Ministère des Finances
- Ministère de la Fonction publique et de la Réforme administrative
- Ministère de l'Intérieur et de l'Aménagement du territoire
- Ministère de la Justice
- Ministère de la Santé
- Ministère de la Sécurité sociale
- Ministère des Transports
- Ministère du Travail et de l'Emploi
- Ministère des Travaux publics

Hungary

- Egészségügyi Minisztérium
- Földművelésügyi és Vidékfejlesztési Minisztérium
- Gazdasági és Közlekedési Minisztérium
- Honvédelmi Minisztérium
- Igazságügyi és Rendészeti Minisztérium
- Környezetvédelmi és Vízügyi Minisztérium
- Külügyminisztérium
- Miniszterelnöki Hivatal
- Oktatási és Kulturális Minisztérium
- Önkormányzati és Területfejlesztési Minisztérium
- Pénzügyminisztérium
- Szociális és Munkaügyi Minisztérium
- Központi Szolgáltatási Főigazgatóság

Malta

- Uffiċċju tal-Prim Ministru (Office of the Prime Minister)
- Ministeru għall-Familja u Solidarjeta' Soċjali (Ministry for the Family and Social Solidarity)
- Ministeru ta' l-Edukazzjoni Zgħazagh u Impjieg (Ministry for Education Youth and Employment)
- Ministeru tal-Finanzi (Ministry of Finance)
- Ministeru tar-Riżorsi u l-Infrastruttura (Ministry for Resources and Infrastructure)
- Ministeru tat-Turiżmu u Kultura (Ministry for Tourism and Culture)
- Ministeru tal-Ġustizzja u l-Intern (Ministry for Justice and Home Affairs)
- Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment)
- Ministeru għal Għawdex (Ministry for Gozo)
- Ministeru tas-Saħħa, l-Anzjani u Kura fil-Kommunita' (Ministry of Health, the Elderly and Community Care)
- Ministeru ta' l-Affarijiet Barranin (Ministry of Foreign Affairs)
- Ministeru għall-Investimenti, Industrija u Teknologija ta' Informazzjoni (Ministry for –Investment, Industry and Information Technology)

- Ministeru għall-Kompetittivà u Komunikazzjoni (Ministry for Competitiveness and Communications)
- Ministeru għall-Iżvilupp Urban u Toroq (Ministry for Urban Development and Roads)

Netherlands

- Ministerie van Algemene Zaken
 - Bestuursdepartement
 - Bureau van de Wetenschappelijke Raad voor het Regeringsbeleid
 - Rijksvoorlichtingsdienst
- Ministerie van Binnenlandse Zaken en Koninkrijksrelaties
 - Bestuursdepartement
 - Centrale Archiefselectiedienst (CAS)
 - Algemene Inlichtingen- en Veiligheidsdienst (AIVD)
 - Agentschap Basisadministratie Persoonsgegevens en Reisdocumenten (BPR)
 - Agentschap Korps Landelijke Politiediensten
- Ministerie van Buitenlandse Zaken
 - Directoraat-generaal Regiobeleid en Consulaire Zaken (DGRC)
 - Directoraat-generaal Politieke Zaken (DGPZ)
 - Directoraat-generaal Internationale Samenwerking (DGIS)
 - Directoraat-generaal Europese Samenwerking (DGES)
 - Centrum tot Bevordering van de Import uit Ontwikkelingslanden (CBI)
 - Centrale diensten ressorterend onder S/PlvS (Support services falling under the Secretary-general and Deputy Secretary-general)
 - Buitenlandse Posten (ieder afzonderlijk)
- Ministerie van Defensie — (Ministry of Defence)
 - Bestuursdepartement
 - Commando Diensten Centra (CDC)
 - Defensie Telematica Organisatie (DTO)
 - Centrale directie van de Defensie Vastgoed Dienst
 - De afzonderlijke regionale directies van de Defensie Vastgoed Dienst
 - Defensie Materieel Organisatie (DMO)
 - Landelijk Bevoorradingsbedrijf van de Defensie Materieel Organisatie
 - Logistiek Centrum van de Defensie Materieel Organisatie
 - Marinebedrijf van de Defensie Materieel Organisatie
 - Defensie Pijpleiding Organisatie (DPO)
- Ministerie van Economische Zaken
 - Bestuursdepartement
 - Centraal Planbureau (CPB)
 - SenterNovem
 - Staatstoezicht op de Mijnen (SodM)

- Nederlandse Mededingingsautoriteit (NMa)
- Economische Voorlichtingsdienst (EVD)
- Agentschap Telecom
- Kenniscentrum Professioneel & Innovatief Aanbesteden, Netwerk voor Overheidsopdrachtgevers (PIANOo)
- Regiebureau Inkoop Rijksoverheid
- Octrooicentrum Nederland
- Consumentenautoriteit
- Ministerie van Financiën
 - Bestuursdepartement
 - Belastingdienst Automatiseringscentrum
 - Belastingdienst
 - De afzonderlijke Directies der Rijksbelastingen (the various Divisions of the Tax and Customs Administration throughout the Netherlands)
 - Fiscale Inlichtingen- en Opsporingsdienst (incl. Economische Controle dienst (ECD))
 - Belastingdienst Opleidingen
 - Dienst der Domeinen
- Ministerie van Justitie
 - Bestuursdepartement
 - Dienst Justitiële Inrichtingen
 - Raad voor de Kinderbescherming
 - Centraal Justitie Incasso Bureau
 - Openbaar Ministerie
 - Immigratie en Naturalisatiedienst
 - Nederlands Forensisch Instituut
 - Dienst Terugkeer & Vertrek
- Ministerie van Landbouw, Natuur en Voedselkwaliteit
 - Bestuursdepartement
 - Dienst Regelingen (DR)
 - Agentschap Plantenziektenkundige Dienst (PD)
 - Algemene Inspectiedienst (AID)
 - Dienst Landelijk Gebied (DLG)
 - Voedsel en Waren Autoriteit (VWA)
- Ministerie van Onderwijs, Cultuur en Wetenschappen
 - Bestuursdepartement
 - Inspectie van het Onderwijs
 - Erfgoedinspectie
 - Centrale Financiën Instellingen
 - Nationaal Archief
 - Adviesraad voor Wetenschaps- en Technologiebeleid

- Onderwijsraad
- Raad voor Cultuur
- Ministerie van Sociale Zaken en Werkgelegenheid
 - Bestuursdepartement
 - Inspectie Werk en Inkomen
 - Agentschap SZW
- Ministerie van Verkeer en Waterstaat
 - Bestuursdepartement
 - Directoraat-Generaal Transport en Luchtvaart
 - Directoraat-generaal Personenvervoer
 - Directoraat-generaal Water
 - Centrale diensten (Central Services)
 - Shared services Organisatie Verkeer en Watersaat
 - Koninklijke Nederlandse Meteorologisch Instituut KNMI
 - Rijkswaterstaat, Bestuur
 - De afzonderlijke regionale Diensten van Rijkswaterstaat (Each individual regional service of – the Directorate-general of Public Works and Water Management)
 - De afzonderlijke specialistische diensten van Rijkswaterstaat (Each individual specialist service of the Directorate-general of Public Works and Water Management)
 - Adviesdienst Geo-Informatie en ICT
 - Adviesdienst Verkeer en Vervoer (AVV)
 - Bouwdienst
 - Corporate Dienst
 - Data ICT Dienst
 - Dienst Verkeer en Scheepvaart
 - Dienst Weg- en Waterbouwkunde (DWW)
 - Rijksinstituut voor Kunst en Zee (RIKZ)
 - Rijksinstituut voor Integraal Zoetwaterbeheer en Afvalwaterbehandeling (RIZA)
 - Waterdienst
 - Inspectie Verkeer en Waterstaat, Hoofddirectie
 - Port state Control
 - Directie Toezichtontwikkeling Communicatie en Onderzoek (TCO)
 - Toezichthouder Beheer Eenheid Lucht
 - Toezichthouder Beheer Eenheid Water
 - Toezichthouder Beheer Eenheid Land
- Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer
 - Bestuursdepartement
 - Directoraat-generaal Wonen, Wijken en Integratie
 - Directoraat-generaal Ruimte
 - Directoraat-general Milieubeheer

- Rijksgebouwendienst
- VROM Inspectie
- Ministerie van Volksgezondheid, Welzijn en Sport
 - Bestuursdepartement
 - Inspectie Gezondheidsbescherming, Waren en Veterinaire Zaken
 - Inspectie Gezondheidszorg
 - Inspectie Jeugdhulpverlening en Jeugdbescherming
 - Rijksinstituut voor de Volksgezondheid en Milieu (RIVM)
 - Sociaal en Cultureel Planbureau
 - Agentschap t.b.v. het College ter Beoordeling van Geneesmiddelen
- Tweede Kamer der Staten-Generaal
- Eerste Kamer der Staten-Generaal
- Raad van State
- Algemene Rekenkamer
- Nationale Ombudsman
- Kanselarij der Nederlandse Orden
- Kabinet der Koningin
- Raad voor de rechtspraak en de Rechtbanken

Austria

- Bundeskanzleramt
- Bundesministerium für europäische und internationale Angelegenheiten
- Bundesministerium für Finanzen
- Bundesministerium für Gesundheit, Familie und Jugend
- Bundesministerium für Inneres
- Bundesministerium für Justiz
- Bundesministerium für Landesverteidigung
- Bundesministerium für Land- und Forstwirtschaft, Umwelt und Wasserwirtschaft
- Bundesministerium für Soziales und Konsumentenschutz
- Bundesministerium für Unterricht, Kunst und Kultur
- Bundesministerium für Verkehr, Innovation und Technologie
- Bundesministerium für Wirtschaft und Arbeit
- Bundesministerium für Wissenschaft und Forschung
- Österreichische Forschungs- und Prüfzentrum Arsenal Gesellschaft m.b.H
- Bundesbeschaffung G.m.b.H
- Bundesrechenzentrum G.m.b.H

Poland

- Kancelaria Prezydenta RP
- Kancelaria Sejmu RP

- Kancelaria Senatu RP
- Kancelaria Prezesa Rady Ministrów
- Sąd Najwyższy
- Naczelny Sąd Administracyjny
- Wojewódzkie sądy administracyjne
- Sądy powszechne - rejonowe, okręgowe i apelacyjne
- Trybunał Konstytucyjny
- Najwyższa Izba Kontroli
- Biuro Rzecznika Praw Obywatelskich
- Biuro Rzecznika Praw Dziecka
- Biuro Ochrony Rządu
- Biuro Bezpieczeństwa Narodowego
- Centralne Biuro Antykorupcyjne
- Ministerstwo Pracy i Polityki Społecznej
- Ministerstwo Finansów
- Ministerstwo Gospodarki
- Ministerstwo Rozwoju Regionalnego
- Ministerstwo Kultury i Dziedzictwa Narodowego
- Ministerstwo Edukacji Narodowej
- Ministerstwo Obrony Narodowej
- Ministerstwo Rolnictwa i Rozwoju Wsi
- Ministerstwo Skarbu Państwa
- Ministerstwo Sprawiedliwości
- Ministerstwo Infrastruktury
- Ministerstwo Nauki i Szkolnictwa Wyższego
- Ministerstwo Środowiska
- Ministerstwo Spraw Wewnętrznych i Administracji
- Ministerstwo Spraw Zagranicznych
- Ministerstwo Zdrowia
- Ministerstwo Sportu i Turystyki
- Urząd Komitetu Integracji Europejskiej
- Urząd Patentowy Rzeczypospolitej Polskiej
- Urząd Regulacji Energetyki
- Urząd do Spraw Kombatantów i Osób Represjonowanych
- Urząd Transportu Kolejowego
- Urząd Dozoru Technicznego
- Urząd Rejestracji Produktów Leczniczych, Wyrobów Medycznych i Produktów Biobójczych
- Urząd do Spraw Repatriacji i Cudzoziemców
- Urząd Zamówień Publicznych

- Urząd Ochrony Konkurencji i Konsumentów
- Urząd Lotnictwa Cywilnego
- Urząd Komunikacji Elektronicznej
- Wyższy Urząd Górniczy
- Główny Urząd Miar
- Główny Urząd Geodezji i Kartografii
- Główny Urząd Nadzoru Budowlanego
- Główny Urząd Statystyczny
- Krajowa Rada Radiofonii i Telewizji
- Generalny Inspektor Ochrony Danych Osobowych
- Państwowa Komisja Wyborcza
- Państwowa Inspekcja Pracy
- Rządowe Centrum Legislacji
- Narodowy Fundusz Zdrowia
- Polska Akademia Nauk
- Polskie Centrum Akredytacji
- Polskie Centrum Badań i Certyfikacji
- Polska Organizacja Turystyczna
- Polski Komitet Normalizacyjny
- Zakład Ubezpieczeń Społecznych
- Komisja Nadzoru Finansowego
- Naczelna Dyrekcja Archiwów Państwowych
- Kasa Rolniczego Ubezpieczenia Społecznego
- Generalna Dyrekcja Dróg Krajowych i Autostrad
- Państwowa Inspekcja Ochrony Roślin i Nasiennictwa
- Komenda Główna Państwowej Straży Pożarnej
- Komenda Główna Policji
- Komenda Główna Straży Granicznej
- Inspekcja Jakości Handlowej Artykułów Rolno-Spożywczych
- Główny Inspektorat Ochrony Środowiska
- Główny Inspektorat Transportu Drogowego
- Główny Inspektorat Farmaceutyczny
- Główny Inspektorat Sanitarny
- Główny Inspektorat Weterynarii
- Agencja Bezpieczeństwa Wewnętrznego
- Agencja Wywiadu
- Agencja Mienia Wojskowego
- Wojskowa Agencja Mieszkaniowa
- Agencja Restrukturyzacji i Modernizacji Rolnictwa

- Agencja Rynku Rolnego
- Agencja Nieruchomości Rolnych
- Państwowa Agencja Atomistyki
- Polska Agencja Żeglugi Powietrznej
- Polska Agencja Rozwiązywania Problemów Alkoholowych
- Agencja Rezerw Materiałowych
- Narodowy Bank Polski
- Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej
- Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych
- Instytut Pamięci Narodowej - Komisja Ścigania Zbrodni Przeciwko Narodowi Polskiemu
- Rada Ochrony Pamięci Walk i Męczeństwa
- Służba Celna Rzeczypospolitej Polskiej
- Państwowe Gospodarstwo Leśne "Lasy Państwowe"
- Polska Agencja Rozwoju Przedsiębiorczości
- Urzędy wojewódzkie
- Samodzielne Publiczne Zakłady Opieki Zdrowotnej, jeśli ich organem założycielskim jest minister, centralny organ administracji rządowej lub wojewoda

Portugal

- Presidência do Conselho de Ministros
- Ministério das Finanças e da Administração Pública
- Ministério da Defesa Nacional
- Ministério dos Negócios Estrangeiros
- Ministério da Administração Interna
- Ministério da Justiça
- Ministério da Economia e da Inovação
- Ministério da Agricultura, Desenvolvimento Rural e Pescas
- Ministério da Educação
- Ministério da Ciência, Tecnologia e do Ensino Superior
- Ministério da Cultura
- Ministério da Saúde
- Ministério do Trabalho e da Solidariedade Social
- Ministério das Obras Públicas, Transportes e Comunicações
- Ministério do Ambiente, do Ordenamento do Território e do Desenvolvimento Regional
- Presidência da República
- Tribunal Constitucional
- Tribunal de Contas
- Provedoria de Justiça

Romania

- Administrația Prezidențială
- Senatul României
- Camera Deputaților
- Înalta Curte de Casație și Justiție
- Curtea Constituțională
- Consiliul Legislativ
- Curtea de Conturi
- Consiliul Superior al Magistraturii
- Parchetul de pe lângă Înalta Curte de Casație și Justiție
- Secretariatul General al Guvernului
- Cancelaria primului ministru
- Ministerul Afacerilor Externe
- Ministerul Economiei și Finanțelor
- Ministerul Justiției
- Ministerul Apărării
- Ministerul Internelor și Reformei Administrative
- Ministerul Muncii, Familiei și Egalității de Șanse
- Ministerul pentru Întreprinderi Mici și Mijlocii, Comerț, Turism și Profesii Liberale
- Ministerul Agriculturii și Dezvoltării Rurale
- Ministerul Transporturilor
- Ministerul Dezvoltării, Lucrărilor Publice și Locuinței
- Ministerul Educației, Cercetării și Tineretului
- Ministerul Sănătății Publice
- Ministerul Culturii și Cultelor
- Ministerul Comunicațiilor și Tehnologiei Informației
- Ministerul Mediului și Dezvoltării Durabile
- Serviciul Român de Informații
- Serviciul de Informații Externe
- Serviciul de Protecție și Pază
- Serviciul de Telecomunicații Speciale
- Consiliul Național al Audiovizualului
- Consiliul Concurenței (CC)
- Direcția Națională Anticorupție
- Inspectoratul General de Poliție
- Autoritatea Națională pentru Reglementarea și Monitorizarea Achizițiilor Publice
- Consiliul Național de Soluționare a Contestațiilor
- Autoritatea Națională de Reglementare pentru Serviciile Comunitare de Utilități Publice(ANRSC)
- Autoritatea Națională Sanitară Veterinară și pentru Siguranța Alimentelor

- Autoritatea Națională pentru Protecția Consumatorilor
- Autoritatea Navală Română
- Autoritatea Feroviară Română
- Autoritatea Rutieră Română
- Autoritatea Națională pentru Protecția Drepturilor Copilului
- Autoritatea Națională pentru Persoanele cu Handicap
- Autoritatea Națională pentru Turism
- Autoritatea Națională pentru Restituirea Proprietăților
- Autoritatea Națională pentru Tineret
- Autoritatea Națională pentru Cercetare Științifică
- Autoritatea Națională pentru Reglementare în Comunicații și Tehnologia Informației
- Autoritatea Națională pentru Serviciile Societății Informaționale
- Autoritatea Electorală Permanentă
- Agenția pentru Strategii Guvernamentale
- Agenția Națională a Medicamentului
- Agenția Națională pentru Sport
- Agenția Națională pentru Ocuparea Forței de Muncă
- Agenția Națională de Reglementare în Domeniul Energiei
- Agenția Română pentru Conservarea Energiei
- Agenția Națională pentru Resurse Minerale
- Agenția Română pentru Investiții Străine
- Agenția Națională pentru Întreprinderi Mici și Mijlocii și Cooperatie
- Agenția Națională a Funcționarilor Publici
- Agenția Națională de Administrare Fiscală
- Agenția de Compensare pentru Achiziții de Tehnică Specială
- Agenția Națională Anti-doping
- Agenția Nucleară
- Agenția Națională pentru Protecția Familiei
- Agenția Națională pentru Egalitatea de Șanse între Bărbați și Femei
- Agenția Națională pentru Protecția Mediului
- Agenția Națională Antidrog

Slovenia

- Predsednik Republike Slovenije
- Državni zbor Republike Slovenije
- Državni svet Republike Slovenije
- Varuh človekovih pravic
- Ustavno sodišče Republike Slovenije
- Računsko sodišče Republike Slovenije

- Računsko sodišče Republike Slovenije
- Državna revizijska komisija za revizijo postopkov oddaje javnih naročil
- Slovenska akademija znanosti in umetnosti
- Vladne službe
- Ministrstvo za finance
- Ministrstvo za notranje zadeve
- Ministrstvo za zunanje zadeve
- Ministrstvo za obrambo
- Ministrstvo za pravosodje
- Ministrstvo za gospodarstvo
- Ministrstvo za kmetijstvo, gozdarstvo in prehrano
- Ministrstvo za promet
- Ministrstvo za okolje in, prostor
- Ministrstvo za delo, družino in socialne zadeve
- Ministrstvo za zdravje
- Ministrstvo za javno upravo
- Ministrstvo za šolstvo in šport
- Ministrstvo za visoko šolstvo, znanost in tehnologijo
- Ministrstvo za kulturo
- Vrhovno sodišče Republike Slovenije
- višja sodišča
- okrožna sodišča
- okrajna sodišča
- Vrhovno državno tožilstvo Republike Slovenije
- Okrožna državna tožilstva
- Državno pravobranilstvo
- Upravno sodišče Republike Slovenije
- Višje delovno in socialno sodišče
- delovna sodišča
- Davčna uprava Republike Slovenije
- Carinska uprava Republike Slovenije
- Urad Republike Slovenije za preprečevanje pranja denarja
- Urad Republike Slovenije za nadzor prirejanja iger na srečo
- Uprava Republike Slovenije za javna plačila
- Urad Republike Slovenije za nadzor proračuna
- Policija
- Inšpektorat Republike Slovenije za notranje zadeve
- General štab Slovenske vojske
- Uprava Republike Slovenije za zaščito in reševanje

- Inšpektorat Republike Slovenije za obrambo
- Inšpektorat Republike Slovenije za varstvo pred naravnimi in drugimi nesrečami
- Uprava Republike Slovenije za izvrševanje kazenskih sankcij
- Urad Republike Slovenije za varstvo konkurence
- Urad Republike Slovenije za varstvo potrošnikov
- Tržni inšpektorat Republike Slovenije
- Urad Republike Slovenije za intelektualno lastnino
- Inšpektorat Republike Slovenije za elektronske komunikacije, elektronsko podpisovanje in pošto
- Inšpektorat za energetiko in rudarstvo
- Agencija Republike Slovenije za kmetijske trge in razvoj podeželja
- Inšpektorat Republike Slovenije za kmetijstvo, gozdarstvo in hrano
- Fitosanitarna uprava Republike Slovenije
- Veterinarska uprava Republike Slovenije
- Uprava Republike Slovenije za pomorstvo
- Direkcija Republike Slovenije za ceste
- Prometni inšpektorat Republike Slovenije
- Direkcija za vodenje investicij v javno železniško infrastrukturo
- Agencija Republike Slovenije za okolje
- Geodetska uprava Republike Slovenije
- Uprava Republike Slovenije za jedrsko varstvo
- Inšpektorat Republike Slovenije za okolje in prostor
- Inšpektorat Republike Slovenije za delo
- Zdravstveni inšpektorat
- Urad Republike Slovenije za kemikalije
- Uprava Republike Slovenije za varstvo pred sevanji
- Urad Republike Slovenije za meroslovje
- Urad za visoko šolstvo
- Urad Republike Slovenije za mladino
- Inšpektorat Republike Slovenije za šolstvo in šport
- Arhiv Republike Slovenije
- Inšpektorat Republike Slovenije za kulturo in medije
- Kabinet predsednika Vlade Republike Slovenije
- Generalni sekretariat Vlade Republike Slovenije
- Služba vlade za zakonodajo
- Služba vlade za evropske zadeve
- Služba vlade za lokalno samoupravo in regionalno politiko
- Urad vlade za komuniciranje
- Urad za enake možnosti
- Urad za verske skupnosti

- Urad za narodnosti
- Urad za makroekonomske analize in razvoj
- Statistični urad Republike Slovenije
- Slovenska obveščevalno-varnostna agencija
- Protokol Republike Slovenije
- Urad za varovanje tajnih podatkov
- Urad za Slovence v zamejstvu in po svetu
- Služba Vlade Republike Slovenije za razvoj
- Informacijski pooblaščenec
- Državna volilna komisija

Slovakia

Ministries and other central government authorities referred to as in Act No. 575/2001 Coll., on the structure of activities of the Government and central state administration authorities in wording of later regulations:

- Kancelária prezidenta Slovenskej republiky
- Národná rada Slovenskej republiky
- Ministerstvo hospodárstva Slovenskej republiky
- Ministerstvo financií Slovenskej republiky
- Ministerstvo dopravy, pôšt a telekomunikácií Slovenskej republiky
- Ministerstvo pôdohospodárstva Slovenskej republiky
- Ministerstvo výstavby a regionálneho rozvoja Slovenskej republiky
- Ministerstvo vnútra Slovenskej republiky
- Ministerstvo obrany Slovenskej republiky
- Ministerstvo spravodlivosti Slovenskej republiky
- Ministerstvo zahraničných vecí Slovenskej republiky
- Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky
- Ministerstvo životného prostredia Slovenskej republiky
- Ministerstvo školstva Slovenskej republiky
- Ministerstvo kultúry Slovenskej republiky
- Ministerstvo zdravotníctva Slovenskej republiky
- Úrad vlády Slovenskej republiky
- Protimonopolný úrad Slovenskej republiky
- Štatistický úrad Slovenskej republiky
- Úrad geodézie, kartografie a katastra Slovenskej republiky
- Úrad jadrového dozoru Slovenskej republiky
- Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky
- Úrad pre verejné obstarávanie
- Správa štátnych hmotných rezerv Slovenskej republiky
- Národný bezpečnostný úrad
- Ústavný súd Slovenskej republiky

- Najvyšší súd Slovenskej republiky
- Generálna prokuratúra Slovenskej republiky
- Najvyšší kontrolný úrad Slovenskej republiky
- Telekomunikačný úrad Slovenskej republiky
- Úrad priemyselného vlastníctva Slovenskej republiky
- Úrad pre finančný trh
- Úrad na ochranu osobných údajov
- Kancelária verejného ochrancu práv

Finland

- Oikeuskanslerinvirasto – Justitiekanslersämbetet
- Liikenne- ja viestintäministeriö – Kommunikationsministeriet
 - Ajoneuvohallintokeskus AKE – Fordonsförvaltningscentralen AKE
 - Ilmailuhallinto – Luftfartsförvaltningen
 - Ilmatieteen laitos – Meteorologiska institutet
 - Merenkulkulaitos – Sjöfartsverket
 - Merentutkimuslaitos – Havsforskningsinstitutet
 - Ratahallintokeskus RHK – Banförvaltningscentralen RHK
 - Rautatievirasto – Järnvägsverket
 - Tiehallinto – Vägförvaltningen
 - Viestintävirasto – Kommunikationsverket
- Maa- ja metsätalousministeriö – Jord- och skogsbruksministeriet
 - Elintarviketurvallisuusvirasto – Livsmedelssäkerhetsverket
 - Maanmittauslaitos – Lantmäteriverket
 - Maaseutuvirasto – Landsbygdsverket
- Oikeusministeriö – Justitieministeriet
 - Tietosuojavaltuutetun toimisto – Dataombudsmannens byrå
 - Tuomioistuimet – domstolar
 - Korkein oikeus – Högsta domstolen
 - Korkein hallinto-oikeus – Högsta förvaltningsdomstolen
 - Hovioikeudet – hovrätter
 - Käräjäoikeudet – tingsrätter
 - Hallinto-oikeudet – förvaltningsdomstolar
 - Markkinaoikeus – Marknadsdomstolen
 - Työtuomioistuin – Arbetsdomstolen
 - Vakuutuslaitos – Försäkringsdomstolen
 - Kuluttajajärjestö – Konsumenttvistnämnden
 - Vankeinhoitolaitos – Fängsväsendet
 - HEUNI - Yhdistyneiden Kansakuntien yhteydessä toimiva Euroopan kriminaalipoliittikan instituutti – HEUNI - Europeiska institutet för kriminalpolitik, verksamt i anslutning till Förenta Nationerna

- Konkurssiasiamiehen toimisto – Konkursombudsmannens byrå
- Kuluttajariitalautakunta – Konsumenttvistennämnden
- Oikeushallinnon palvelukeskus – Justitieförvaltningens servicecentral
- Oikeushallinnon tietotekniikkakeskus – Justitieförvaltningens datateknikcentral
- Oikeuspoliittinen tutkimuslaitos (Optula) – Rättspolitiska forskningsinstitutet
- Oikeusrekisterikeskus – Rättsregistercentralen
- Onnettomuustutkintakeskus – Centralen för undersökning av olyckor
- Rikosseuraamusvirasto – Brottspåföljdsverket
- Rikosseuraamusalan koulutuskeskus – Brottspåföljdsområdets utbildningscentral
- Rikoksentorjuntaneuvosto Rådet för brottsförebyggande
- Saamelaiskäräjät – Sametinget
- Valtakunnansyyttäjänvirasto – Riksåklagarämbetet
- Vankeinhoitolaitos – Fängvårdsväsendet
- Opetusministeriö – Undervisningsministeriet
- Opetushallitus – Utbildningsstyrelsen
- Valtion elokuvatarkastamo – Statens filmgranskningsbyrå
- Puolustusministeriö – Försvarsministeriet
- Puolustusvoimat – Försvarsmakten
- Sisäasiainministeriö – Inrikesministeriet
- Väestörekisterikeskus – Befolkningsregistercentralen
- Keskusrikospoliisi – Centralkriminalpolisen
- Liikkuva poliisi – Rörliga polisen
- Rajavartiolaitos – Gränsbevakningsväsendet
- Lääninhallitukset – Länstyrelserna
- Suojelupoliisi – Skyddspolisen
- Poliisiammattikorkeakoulu – Polisyrkeshögskolan
- Poliisin tekniikkakeskus – Polisens teknikcentral
- Poliisin tietohallintokeskus – Polisens datacentral
- Helsingin kihlakunnan poliisilaitos – Polisinrättningen i Helsingfors
- Pelastusopisto – Räddningsverket
- Hätäkeskuslaitos – Nödcentralsverket
- Maahanmuuttovirasto – Migrationsverket
- Sisäasiainhallinnon palvelukeskus – Inrikesförvaltningens servicecentral
- Sosiaali- ja terveysministeriö – Social- och hälsovårdsministeriet
- Työttömyysturvan muutoksenhakulautakunta – Besvärsnämnden för utkomstskyddsärenden
- Sosiaaliturvan muutoksenhakulautakunta – Besvärsnämnden för socialtrygghet
- Lääkelaitos – Läkemedelsverket
- Terveysturvan oikeusturvakeskus – Rättsskyddscentralen för hälsovården
- Säteilyturvakeskus – Strålsäkerhetscentralen

- Kansanterveyslaitos – Folkhälsoinstitutet
- Lääkehoidon kehittämiskeskus ROHTO – Utvecklingscentralen för läkemedelsbe-handling
- Sosiaali- ja terveydenhuollon tuotevalvontakeskus – Social- och hälsovårdens produktill-synscentral
- Sosiaali- ja terveysalan tutkimus- ja kehittämiskeskus Stakes – Forsknings- och utvecklingscentralen för social- och hälsovården Stakes
- Vakuutusvalvontavirasto – Försäkringsinspektionen
- Työ- ja elinkeinoministeriö – Arbets- och näringsministeriet
- Kuluttajavirasto – Konsumentverket
- Kilpailuvirasto – Konkurrensverket
- Patentti- ja rekisterihallitus – Patent- och registerstyrelsen
- Valtakunnansovittelijain toimisto – Riksförlikningsmännens byrå
- Valtion turvapaikanhakijoiden vastaanottokeskukset– Statliga förläggningar för asylsökande
- Energiamarkkinavirasto - Energimarknadsverket
- Geologian tutkimuskeskus – Geologiska forskningscentralen
- Huoltovarmuuskeskus – Försörjningsberedskapscentralen
- Kuluttajatutkimuskeskus – Konsumentforskningscentralen
- Matkailun edistämiskeskus (MEK) – Centralen för turistfrämjande
- Mittatekniikan keskus (MIKES) – Mätteknikcentralen
- Tekes - teknologian ja innovaatioiden kehittämiskeskus -Tekes - utvecklingscentralen för teknologi och innova-tioner
- Turvatekniikan keskus (TUKES) – Säkerhetsteknikcentralen
- Valtion teknillinen tutkimuskeskus (VTT) – Statens tekniska forskningscentral
- Syrjintälautakunta – Nationella diskrimineringsnämnden
- Työneuvosto – Arbetsrådet
- Vähemmistövaltuutetun toimisto – Minoritetsombudsmannens byrå
- Ulkoasiainministeriö – Utrikesministeriet
- Valtioneuvoston kanslia – Statsrådets kansli
- Valtiovarainministeriö – Finansministeriet
 - Valtiokonttori – Statskontoret
 - Verohallinto – Skatteförvaltningen
 - Tullilaitos – Tullverket
 - Tilastokeskus – Statistikcentralen
 - Valtionaloudellinen tutkimuskeskus – Statens ekonomiska forskningscentral
- Ympäristöministeriö – Miljöministeriet
 - Suomen ympäristökeskus - Finlands miljöcentral
 - Asumisen rahoitus- ja kehityskeskus – Finansierings- och utvecklingscentralen för boendet
- Valtionalouden tarkastusvirasto – Statens revisionsverk

Sweden

A

- Affärsverket svenska kraftnät
- Akademien för de fria konsterna
- Alkohol- och läkemedelssortiments-nämnden
- Allmänna pensionsfonden
- Allmänna reklamationsnämnden
- Ambassader
- Ansvarsnämnd, statens
- Arbetsdomstolen
- Arbetsförmedlingen
- Arbetsgivarverk, statens
- Arbetstlivsinstitutet
- Arbetsmiljöverket
- Arkitekturmuseet
- Arrendenämnder
- Arvsfondsdelegationen

B

- Banverket
- Barnombudsmannen
- Beredning för utvärdering av medicinsk metodik, statens
- Bergsstaten
- Biografbyrå, statens
- Biografiskt lexikon, svenskt
- Birgittaskolan
- Blekinge tekniska högskola
- Bokföringsnämnden
- Bolagsverket
- Bostadsnämnd, statens
- Bostadskreditnämnd, statens
- Boverket
- Brottsförebyggande rådet
- Brottsoffermyndigheten

C

- Centrala studiestödsnämnden

D

- Danshögskolan
- Datainspektionen
- Departementen

— Domstolsverket

— Dramatiska institutet

E

— Ekeskolan

— Ekobrottsmyndigheten

— Ekonomistyrningsverket

— Ekonomiska rådet

— Elsäkerhetsverket

— Energimarknadsinspektionen

— Energimyndighet, statens

— EU/FoU-rådet

— Exportkreditnämnden

— Exportråd, Sveriges

F

— Fastighetsmäklarnämnden

— Fastighetsverk, statens

— Fideikommissnämnden

— Finansinspektionen

— Finanspolitiska rådet

— Finsk-svenska gränsälvscommissionen

— Fiskeriverket

— Flygmedicincentrum

— Folkhälsoinstitut, statens

— Fonden för fukt- och mögelskador

— Forskningsrådet för miljö, areella näringar och samhällsbyggande, Formas

— Folke Bernadotte Akademien

— Forskarskattenämnden

— Forskningsrådet för arbetsliv och socialvetenskap

— Fortifikationsverket

— Forum för levande historia

— Försvarets materielverk

— Försvarets radioanstalt

— Försvarets underrättelsenämnd

— Förvarshistoriska museer, statens

— Förvarshögskolan

— Förvarsmakten

— Försäkringskassan

G

- Gentekniknämnden
- Geologiska undersökning
- Geotekniska institut, statens
- Giftinformationscentralen
- Glesbygdsverket
- Grafiska institutet och institutet för högre kommunikation- och reklamutbildning
- Granskningsnämnden för radio och TV
- Granskningsnämnden för försvarsuppfinningar
- Gymnastik- och Idrottshögskolan
- Göteborgs universitet

H

- Handelsflottans kultur- och fritidsråd
- Handelsflottans pensionsanstalt
- Handelssekreterare
- Handelskamrar, auktoriserade
- Handikappombudsmannen
- Handikappråd, statens
- Harpsundsnämnden
- Haverikommission, statens
- Historiska museer, statens
- Hjälpmedelsinstitutet
- Hovrätterna
- Hyresnämnder
- Häktena
- Hälso- och sjukvårdens ansvarsnämnd
- Högskolan Dalarna
- Högskolan i Borås
- Högskolan i Gävle
- Högskolan i Halmstad
- Högskolan i Kalmar
- Högskolan i Karlskrona/Ronneby
- Högskolan i Kristianstad
- Högskolan i Skövde
- Högskolan i Trollhättan/Uddevalla
- Högskolan på Gotland
- Högskolans avskiljandenämnd
- Högscoleverket
- Högsta domstolen

I

- ILO kommittén
- Inspektionen för arbetslöshetsförsäkringen
- Inspektionen för strategiska produkter
- Institut för kommunikationsanalys, statens
- Institut för psykosocial medicin, statens
- Institut för särskilt utbildningsstöd, statens
- Institutet för arbetsmarknadspolitisk utvärdering
- Institutet för rymdfysik
- Institutet för tillväxtpolitiska studier
- Institutionsstyrelse, statens
- Insättningsgarantinämnden
- Integrationsverket
- Internationella programkontoret för utbildningsområdet

J

- Jordbruksverk, statens
- Justitiekanslern
- Jämställdhetsombudsmannen
- Jämställdhetsnämnden
- Järnvägar, statens
- Järnvägsstyrelsen

K

- Kammarkollegiet
- Kamrarrätterna
- Karlstads universitet
- Karolinska Institutet
- Kemikalieinspektionen
- Kommerskollegium
- Konjunkturinstitutet
- Konkurrensverket
- Konstfack
- Konsthögskolan
- Konstnärsnämnden
- Konstråd, statens
- Konsulat
- Konsumentverket
- Krigsvetenskapsakademin
- Krigsförsäkringsnämnden
- Kriminaltekniska laboratorium, statens

- Kriminalvården
- Krisberedskapsmyndigheten
- Kristinaskolan
- Kronofogdemyndigheten
- Kulturråd, statens
- Kungl. Biblioteket
- Kungl. Konsthögskolan
- Kungl. Musikhögskolan i Stockholm
- Kungl. Tekniska högskolan
- Kungl. Vitterhets-, historie- och antikvitetsakademien
- Kungl Vetenskapsakademin
- Kustbevakningen
- Kvalitets- och kompetensråd, statens
- Kärnavfallsfondens styrelse

L

- Lagrådet
- Lantbruksuniversitet, Sveriges
- Lantmäteriverket
- Linköpings universitet
- Livrustkammaren, Skoklosters slott och Hallwylska museet
- Livsmedelsverk, statens
- Livsmedelsekonomiska institutet
- Ljud- och bildarkiv, statens
- Lokala säkerhetsnämnderna vid kärnkraftverk
- Lotteriinspektionen
- Luftfartsverket
- Luftfartsstyrelsen
- Luleå tekniska universitet
- Lunds universitet
- Läkemedelsverket
- Läkemedelsförmånsnämnden
- Länsrätterna
- Länsstyrelserna
- Lärarhögskolan i Stockholm

M

- Malmö högskola
- Manillaskolan
- Maritima muséer, statens
- Marknadsdomstolen

- Medlingsinstitutet
- Meteorologiska och hydrologiska institut, Sveriges
- Migrationsverket
- Militärhögskolor
- Mittuniversitetet
- Moderna museet
- Museer för världskultur, statens
- Musikaliska Akademien
- Musiksamlingar, statens
- Myndigheten för handikappolitisk samordning
- Myndigheten för internationella adoptionsfrågor
- Myndigheten för skolutveckling
- Myndigheten för kvalificerad yrkesutbildning
- Myndigheten för nätverk och samarbete inom högre utbildning
- Myndigheten för Sveriges nätuniversitet
- Myndigheten för utländska investeringar i Sverige
- Mälardalens högskola

N

- Nationalmuseum
- Nationellt centrum för flexibelt lärande
- Naturhistoriska riksmuseet
- Naturvårdsverket
- Nordiska Afrikainstitutet
- Notarienämnden
- Nämnd för arbetstagares uppfinningar, statens
- Nämnden för statligt stöd till trossamfund
- Nämnden för styrelserepresentationsfrågor
- Nämnden mot diskriminering
- Nämnden för elektronisk förvaltning
- Nämnden för RH anpassad utbildning
- Nämnden för hemslöjdsfrågor

O

- Oljekrisnämnden
- Ombudsmannen mot diskriminering på grund av sexuell läggning
- Ombudsmannen mot etnisk diskriminering
- Operahögskolan i Stockholm

P

- Patent- och registreringsverket
- Patentbesvärslagen
- Pensionsverk, statens
- Personregisternämnd statens, SPAR-nämnden
- Pliktverk, Totalförsvarets
- Polarforskningssekretariatet
- Post- och telestyrelsen
- Premiepensionsmyndigheten
- Presstödsnämnden

R

- Radio- och TV-verket
- Rederinämnden
- Regeringskansliet
- Regeringsrätten
- Resegarantinämnden
- Registernämnden
- Revisorsnämnden
- Riksantikvarieämbetet
- Riksarkivet
- Riksbanken
- Riksdagsförvaltningen
- Riksdagens ombudsmän
- Riksdagens revisorer
- Riksgäldskontoret
- Rikshemvärnsrådet
- Rikspolisstyrelsen
- Riksrevisionen
- Rikstrafiken
- Riksutställningar, Stiftelsen
- Riksvärderingsnämnden
- Rymdstyrelsen
- Rådet för Europeiska socialfonden i Sverige
- Räddningsverk, statens
- Rättshjälpsmyndigheten
- Rättshjälpsnämnden
- Rättsmedicinalverket

S

- Samarbetsnämnden för statsbidrag till trossamfund
- Sameskolstyrelsen och sameskolor
- Sametinget
- SIS, Standardiseringen i Sverige
- Sjöfartsverket
- Skatterättsnämnden
- Skatteverket
- Skaderegleringsnämnd, statens
- Skiljenämnden i vissa trygghetsfrågor
- Skogsstyrelsen
- Skogsvårdsstyrelserna
- Skogs och lantbruksakademien
- Skolverk, statens
- Skolväsendets överklagandenämnd
- Smittskyddsinstitutet
- Socialstyrelsen
- Specialpedagogiska institutet
- Specialskolemyndigheten
- Språk- och folkminnesinstitutet
- Sprängämnesinspektionen
- Statistiska centralbyrån
- Statskontoret
- Stockholms universitet
- Stockholms internationella miljöinstitut
- Strålsäkerhetsmyndigheten
- Styrelsen för ackreditering och teknisk kontroll
- Styrelsen för internationellt utvecklingssamarbete, SIDA
- Styrelsen för Samefonden
- Styrelsen för psykologiskt försvar
- Stängselnämnden
- Svenska institutet
- Svenska institutet för europapolitiska studier
- Svenska ESF rådet
- Svenska Unescorådet
- Svenska FAO kommittén
- Svenska Språknämnden
- Svenska Skeppshypotekskassan
- Svenska institutet i Alexandria

- Sveriges författarfond
- Säkerhetspolisen
- Säkerhets- och integritetsskyddsnämnden
- Södertörns högskola
- T
- Taltidningsnämnden
- Talboks- och punktskriftsbiblioteket
- Teaterhögskolan i Stockholm
- Tingsrätterna
- Tjänstepensions och grupplivnämnd, statens
- Tjänsteförslagsnämnden för domstolsväsendet
- Totalförsvarets forskningsinstitut
- Totalförsvarets pliktverk
- Tullverket
- Turistdelegationen
- U
- Umeå universitet
- Ungdomsstyrelsen
- Uppsala universitet
- Utlandslönenämnd, statens
- Utlänningsnämnden
- Utrikesförvaltningens antagningsnämnd
- Utrikesnämnden
- Utsädeskontroll, statens
- V
- Valideringsdelegationen
- Valmyndigheten
- Vatten- och avloppsnämnd, statens
- Vattenöverdomstolen
- Verket för förvaltningsutveckling
- Verket för högskoleservice
- Verket för innovationssystem (VINNOVA)
- Verket för näringslivsutveckling (NUTEK)
- Vetenskapsrådet
- Veterinärmedicinska anstalt, statens
- Veterinära ansvarsnämnden
- Väg- och transportforskningsinstitut, statens
- Vägverket
- Vänerskolan

- Växjö universitet
- Växsortnämnd, statens

Å

- Åklagarmyndigheten
- Åsbackaskolan

Ö

- Örebro universitet
- Örlogsmannasällskapet
- Östervångsskolan
- Överbefälhavaren
- Överklagandenämnden för högskolan
- Överklagandenämnden för nämndemanna-uppdrag
- Överklagandenämnden för studiestöd
- Överklagandenämnden för totalförsvaret

United Kingdom

- Cabinet Office
 - Office of the Parliamentary Counsel
- Central Office of Information
- Charity Commission
- Crown Estate Commissioners (Vote Expenditure Only)
- Crown Prosecution Service
- Department for Business, Enterprise and Regulatory Reform
 - Competition Commission
 - Gas and Electricity Consumers' Council
 - Office of Manpower Economics
- Department for Children, Schools and Families
- Department of Communities and Local Government
 - Rent Assessment Panels
- Department for Culture, Media and Sport
 - British Library
 - British Museum
 - Commission for Architecture and the Built Environment
 - The Gambling Commission
 - Historic Buildings and Monuments Commission for England (English Heritage)
 - Imperial War Museum
 - Museums, Libraries and Archives Council
 - National Gallery
 - National Maritime Museum
 - National Portrait Gallery

- Natural History Museum
- Science Museum
- Tate Gallery
- Victoria and Albert Museum
- Wallace Collection
- Department for Environment, Food and Rural Affairs
 - Agricultural Dwelling House Advisory Committees
 - Agricultural Land Tribunals
 - Agricultural Wages Board and Committees
 - Cattle Breeding Centre
 - Countryside Agency
 - Plant Variety Rights Office
 - Royal Botanic Gardens, Kew
 - Royal Commission on Environmental Pollution
- Department of Health
 - Dental Practice Board
 - National Health Service Strategic Health Authorities
 - NHS Trusts
 - Prescription Pricing Authority
- Department for Innovation, Universities and Skills
 - Higher Education Funding Council for England
 - National Weights and Measures Laboratory
 - Patent Office
- Department for International Development
- Department of the Procurator General and Treasury Solicitor
 - Legal Secretariat to the Law Officers
- Department for Transport
 - Maritime and Coastguard Agency
- Department for Work and Pensions
 - Disability Living Allowance Advisory Board
 - Independent Tribunal Service
 - Medical Boards and Examining Medical Officers (War Pensions)
 - Occupational Pensions Regulatory Authority
 - Regional Medical Service
 - Social Security Advisory Committee
- Export Credits Guarantee Department
- Foreign and Commonwealth Office
 - Wilton Park Conference Centre

- Government Actuary's Department
- Government Communications Headquarters
- Home Office
 - HM Inspectorate of Constabulary
- House of Commons
- House of Lords
- Ministry of Defence
 - Defence Equipment & Support
 - Meteorological Office
- Ministry of Justice
 - Boundary Commission for England
 - Combined Tax Tribunal
 - Council on Tribunals
 - Court of Appeal - Criminal
 - Employment Appeals Tribunal
 - Employment Tribunals
 - HMCS Regions, Crown, County and Combined Courts (England and Wales)
 - Immigration Appellate Authorities
 - Immigration Adjudicators
 - Immigration Appeals Tribunal
 - Lands Tribunal
 - Law Commission
 - Legal Aid Fund (England and Wales)
 - Office of the Social Security Commissioners
 - Parole Board and Local Review Committees
 - Pensions Appeal Tribunals
 - Public Trust Office
 - Supreme Court Group (England and Wales)
 - Transport Tribunal
- The National Archives
- National Audit Office
- National Savings and Investments
- National School of Government
- Northern Ireland Assembly Commission
- Northern Ireland Court Service
 - Coroners Courts
 - County Courts
 - Court of Appeal and High Court of Justice in Northern Ireland
 - Crown Court

- Enforcement of Judgements Office
- Legal Aid Fund
- Magistrates' Courts
- Pensions Appeals Tribunals
- Northern Ireland, Department for Employment and Learning
- Northern Ireland, Department for Regional Development
- Northern Ireland, Department for Social Development
- Northern Ireland, Department of Agriculture and Rural Development
- Northern Ireland, Department of Culture, Arts and Leisure
- Northern Ireland, Department of Education
- Northern Ireland, Department of Enterprise, Trade and Investment
- Northern Ireland, Department of the Environment
- Northern Ireland, Department of Finance and Personnel
- Northern Ireland, Department of Health, Social Services and Public Safety
- Northern Ireland, Office of the First Minister and Deputy First Minister
- Northern Ireland Office
 - Crown Solicitor's Office
 - Department of the Director of Public Prosecutions for Northern Ireland
 - Forensic Science Laboratory of Northern Ireland
 - Office of the Chief Electoral Officer for Northern Ireland
 - Police Service of Northern Ireland
 - Probation Board for Northern Ireland
 - State Pathologist Service
- Office of Fair Trading
- Office for National Statistics
 - National Health Service Central Register
- Office of the Parliamentary Commissioner for Administration and Health Service Commissioners
- Paymaster General's Office
- Postal Business of the Post Office
- Privy Council Office
- Public Record Office
- HM Revenue and Customs
 - The Revenue and Customs Prosecutions Office
- Royal Hospital, Chelsea
- Royal Mint
- Rural Payments Agency
- Scotland, Auditor-General
- Scotland, Crown Office and Procurator Fiscal Service
- Scotland, General Register Office

- Scotland, Queen's and Lord Treasurer's Remembrancer
- Scotland, Registers of Scotland
- The Scotland Office
- The Scottish Ministers
 - Architecture and Design Scotland
 - Crofters Commission
 - Deer Commission for Scotland
 - Lands Tribunal for Scotland
 - National Galleries of Scotland
 - National Library of Scotland
 - National Museums of Scotland
 - Royal Botanic Garden, Edinburgh
 - Royal Commission on the Ancient and Historical Monuments of Scotland
 - Scottish Further and Higher Education Funding Council
 - Scottish Law Commission
 - Community Health Partnerships
 - Special Health Boards
 - Health Boards
 - The Office of the Accountant of Court
 - High Court of Justiciary
 - Court of Session
 - HM Inspectorate of Constabulary
 - Parole Board for Scotland
 - Pensions Appeal Tribunals
 - Scottish Land Court
 - Sheriff Courts
 - Scottish Police Services Authority
 - Office of the Social Security Commissioners
 - The Private Rented Housing Panel and Private Rented Housing Committees
 - Keeper of the Records of Scotland
- The Scottish Parliamentary Body Corporate
- HM Treasury
 - Office of Government Commerce
 - United Kingdom Debt Management Office
- The Wales Office (Office of the Secretary of State for Wales)
- The Welsh Ministers
 - Higher Education Funding Council for Wales
 - Local Government Boundary Commission for Wales
 - The Royal Commission on the Ancient and Historical Monuments of Wales

- Valuation Tribunals (Wales)
- Welsh National Health Service Trusts and Local Health Boards
- Welsh Rent Assessment Panels

LIST OF GOODS AND EQUIPMENT PURCHASED BY MINISTRIES OF DEFENCE AND AGENCIES FOR DEFENCE OR SECURITY ACTIVITIES IN BELGIUM, BULGARIA, CZECH REPUBLIC, DENMARK, GERMANY, ESTONIA, GREECE, SPAIN, FRANCE, IRELAND, ITALY, CYPRUS, LATVIA, LITHUANIA, LUXEMBOURG, HUNGARY, MALTA, THE NETHERLANDS, AUSTRIA, POLAND, PORTUGAL, ROMANIA, SLOVENIA, SLOVAKIA, FINLAND, SWEDEN AND THE UNITED KINGDOM THAT ARE COVERED BY TITLE VI OF THIS AGREEMENT

This list of supplies makes reference to the Combined Nomenclature as referred to in Annex IV to Commission Regulation (EC) No. 213/2008 on the Common Procurement Vocabulary (Official Journal of the European Union L 74/1 of 15.3.2008).

Chapter 25:	Salt, sulphur, earths and stone, plastering materials, lime and cement
Chapter 26:	Metallic ores, slag and ash
Chapter 27:	Mineral fuels, mineral oils and products of their distillation, bituminous substances, mineral waxes except: ex 27.10: special engine fuels
Chapter 28:	Inorganic chemicals, organic and inorganic compounds of precious metals, of rare-earth metals, of radio-active elements and isotopes except: ex 28.09: explosives ex 28.13: explosives ex 28.14: tear gas ex 28.28: explosives ex 28.32: explosives ex 28.39: explosives ex 28.50: toxic products ex 28.51: toxic products ex 28.54: explosives
Chapter 29:	Organic chemicals except: ex 29.03: explosives ex 29.04: explosives ex 29.07: explosives ex 29.08: explosives ex 29.11: explosives ex 29.12: explosives ex 29.13: toxic products ex 29.14: toxic products ex 29.15: toxic products ex 29.21: toxic products ex 29.22: toxic products

	ex 29.23: toxic products
	ex 29.26: explosives
	ex 29.27: toxic products
	ex 29.29: explosives
Chapter 30:	Pharmaceutical products
Chapter 31:	Fertilizers
Chapter 32:	Tanning and dyeing extracts, tannings and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, inks
Chapter 33:	Essential oils and resinoids, perfumery, cosmetic or toilet preparations
Chapter 34:	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and 'dental waxes'
Chapter 35:	Albuminoidal substances, glues, enzymes
Chapter 37:	Photographic and cinematographic goods
Chapter 38:	Miscellaneous chemical products
	except:
	ex 38.19: toxic products
Chapter 39:	Artificial resins and plastic materials, cellulose esters and ethers, articles thereof
	except:
	ex 39.03: explosives
Chapter 40:	Rubber, synthetic rubber, factice, and articles thereof
	except:
	ex 40.11: bullet-proof tyres
Chapter 41:	Raw hides and skins (other than fur skins) and leather
Chapter 42:	Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silk-worm gut)
Chapter 43:	Furskins and artificial fur, manufactures thereof
Chapter 44:	Wood and articles of wood, wood charcoal
Chapter 45:	Cork and articles of cork
Chapter 46:	Manufactures of straw of esparto and of other plaiting materials, basket ware and wickerwork
Chapter 47:	Paper-making material
Chapter 48:	Paper and paperboard, articles of paper pulp, of paper or of paperboard
Chapter 49:	Printed books, newspapers, pictures and other products of the printing industry, manuscripts, type-scripts and plans
Chapter 65:	Headgear and parts thereof
Chapter 66:	Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
Chapter 67:	Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair
Chapter 68:	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials

Chapter 69:	Ceramic products
Chapter 70:	Glass and glassware
Chapter 71:	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
Chapter 73:	Iron and steel and articles thereof
Chapter 74:	Copper and articles thereof
Chapter 75:	Nickel and articles thereof
Chapter 76:	Aluminium and articles thereof
Chapter 77:	Magnesium and beryllium and articles thereof
Chapter 78:	Lead and articles thereof
Chapter 79:	Zinc and articles thereof
Chapter 80:	Tin and articles thereof
Chapter 81:	Other base metals employed in metallurgy and articles thereof
Chapter 82:	Tools, implements, cutlery, spoons and forks, of base metal, parts thereof except: ex 82.05: tools ex 82.07: tools, parts
Chapter 83:	Miscellaneous articles of base metal
Chapter 84:	Boilers, machinery and mechanical appliances, parts thereof except: ex 84.06: engines ex 84.08: other engines ex 84.45: machinery ex 84.53: automatic data-processing machines ex 84.55: parts of machines under heading No 84.53 ex 84.59: nuclear reactors
Chapter 85:	Electrical machinery and equipment, parts thereof except: ex 85.13: telecommunication equipment ex 85.15: transmission apparatus
Chapter 86:	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway tracks fixtures and fittings, traffic signalling equipment of all kinds (not electrically powered) except: ex 86.02: armoured locomotives, electric ex 86.03: other armoured locomotives ex 86.05: armoured wagons ex 86.06: repair wagons ex 86.07: wagons

- Chapter 87: Vehicles, other than railway or tramway rolling-stock, and parts thereof
except:
ex 87.08: tanks and other armoured vehicles
ex 87.01: tractors
ex 87.02: military vehicles
ex 87.03: breakdown lorries
ex 87.09: motorcycles
ex 87.14: trailers
- Chapter 89: Ships, boats and floating structures
except:
ex 89.01 A: warships
- Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus, parts thereof
except:
ex 90.05: binoculars
ex 90.13: miscellaneous instruments, lasers
ex 90.14: telemeters
ex 90.28: electrical and electronic measuring instruments
ex 90.11: microscopes
ex 90.17: medical instruments
ex 90.18: mechano-therapy appliances
ex 90.19: orthopaedic appliances
ex 90.20: X-ray apparatus
- Chapter 91: Manufacture of watches and clocks
- Chapter 92: Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers, parts and accessories of such articles
- Chapter 94: Furniture and parts thereof, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
except:
ex 94.01 A: aircraft seats
- Chapter 95: Articles and manufactures of carving or moulding material
- Chapter 96: Brooms, brushes, powder-puffs and sieves
- Chapter 98: Miscellaneous manufactured articles

SUBSECTION 2

SUBCENTRAL GOVERNMENT ENTITIES

Title VI of this Agreement shall apply to the sub-central government entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Specified in Subsection 4

Threshold SDR 200 000

Services:

Specified in Subsection 5

Threshold SDR 200 000

Construction services:

Specified in Subsection 6

Threshold SDR 5 000 000

Procuring Entities:

1. All regional contracting entities
2. All local contracting entities
3. All contracting entities which are bodies governed by public law as defined by European Union Procurement Directives

Note to this Subsection:

A "body governed by public law" means a body:

- established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character,
- having legal personality, and
- financed, for the most part, by the State, or regional or local authorities, or other bodies governed by public law, or subject to management supervision by those bodies or, having an administrative, managerial or supervisory board more than half of whose members are appointed by the State, regional or local authorities or by other bodies governed by public law.

An indicative list of contracting authorities which are bodies governed by public law is included.

INDICATIVE LISTS OF CONTRACTING AUTHORITIES WHICH ARE BODIES GOVERNED BY PUBLIC LAW AS DEFINED BY THE EUROPEAN UNION PROCUREMENT DIRECTIVES

Belgium

Bodies:

A

- Agence fédérale pour l'Accueil des demandeurs d'Asile — Federaal Agentschap voor Opvang van Asielzoekers
- Agence fédérale pour la Sécurité de la Chaîne alimentaire — Federaal Agentschap voor de Veiligheid van de Voedselketen
- Agence fédérale de Contrôle nucléaire — Federaal Agentschap voor nucleaire Controle
- Agence wallonne à l'Exportation
- Agence wallonne des Télécommunications
- Agence wallonne pour l'Intégration des Personnes handicapées
- Aquafin
- Arbeitsamt der Deutschsprachigen Gemeinschaft
- Archives générales du Royaume et Archives de l'Etat dans les Provinces — Algemeen –Rijksarchief en Rijksarchief in de Provinciën Astrid

B

- Banque nationale de Belgique — Nationale Bank van België
- Belgisches Rundfunk- und Fernsehzentrum der Deutschsprachigen Gemeinschaft
- Berlaymont 2000
- Bibliothèque royale Albert Ier — Koninklijke Bibliotheek Albert I
- Bruxelles-Propreté — Agence régionale pour la Propreté — Net-Brussel — Gewestelijke — Agentschap voor Netheid
- Bureau d'Intervention et de Restitution belge — Belgisch Interventie en Restitutiebureau
- Bureau fédéral du Plan — Federaal Planbureau

C

- Caisse auxiliaire de Paiement des Allocations de Chômage — Hulpkas voor Werkloosheidsuitkeringen
- Caisse de Secours et de Prévoyance en Faveur des Marins — Hulp en Voorzorgskas voor Zeevarenden
- Caisse de Soins de Santé de la Société Nationale des Chemins de Fer Belges — Kas der geneeskundige Verzorging van de Nationale Maatschappij der Belgische Spoorwegen
- Caisse nationale des Calamités — Nationale Kas voor Rampenschade
- Caisse spéciale de Compensation pour Allocations familiales en Faveur des Travailleurs occupés dans les Entreprises de Batellerie — Bijzondere Verrekenkas voor Gezinsvergoedingen ten Bate van de Arbeiders der Ondernemingen voor Binnenscheepvaart
- Caisse spéciale de Compensation pour Allocations familiales en Faveur des Travailleurs occupés dans les Entreprises de Chargement, Déchargement et Manutention de Marchandises dans les Ports, Débarcadères, Entrepôts et Stations (appelée habituellement «Caisse spéciale de Compensation pour Allocations familiales des Régions maritimes») — Bijzondere Verrekenkas voor Gezinsvergoedingen ten Bate van de Arbeiders gebezigd door Ladings— en Lossingsondernemingen en door de Stuwadoors in de Havens, Losplaatsen, Stapelplaatsen en Stations (gewoonlijk genoemd "Bijzondere Compensatiekas voor Kindertoeslagen van de Zeevaartgewesten")
- Centre d'Etude de l'Energie nucléaire — Studiecentrum voor Kernenergie
- Centre de recherches agronomiques de Gembloux
- Centre hospitalier de Mons
- Centre hospitalier de Tournai
- Centre hospitalier universitaire de Liège
- Centre informatique pour la Région de Bruxelles-Capitale — Centrum voor Informatica voor het Brusselse Gewest
- Centre pour l'Egalité des Chances et la Lutte contre le Racisme — Centrum voor Gelijkheid van Kansen en voor Racismebestrijding
- Centre régional d'Aide aux Communes
- Centrum voor Bevolkings- en Gezinsstudiën
- Centrum voor landbouwkundig Onderzoek te Gent
- Comité de Contrôle de l'Electricité et du Gaz — Controlecomité voor Elektriciteit en Gas
- Comité national de l'Energie — Nationaal Comité voor de Energie
- Commissariat général aux Relations internationales
- Commissariaat-Generaal voor de Bevordering van de lichamelijke Ontwikkeling, de Sport en de Openluchtrecreatie

- Commissariat général pour les Relations internationales de la Communauté française de Belgique
- Conseil central de l'Economie — Centrale Raad voor het Bedrijfsleven
- Conseil économique et social de la Région wallonne
- Conseil national du Travail — Nationale Arbeidsraad
- Conseil supérieur de la Justice — Hoge Raad voor de Justitie
- Conseil supérieur des Indépendants et des petites et moyennes Entreprises — Hoge Raad voor Zelfstandigen en de kleine en middelgrote Ondernemingen
- Conseil supérieur des Classes moyennes
- Coopération technique belge — Belgische technische Coöperatie

D

- Dienststelle der Deutschsprachigen Gemeinschaft für Personen mit einer Behinderung
- Dienst voor de Scheepvaart
- Dienst voor Infrastructuurwerken van het gesubsidieerd Onderwijs
- Domus Flandria

E

- Entreprise publique des Technologies nouvelles de l'Information et de la Communication de la Communauté française
- Export Vlaanderen

F

- Financieringsfonds voor Schuldafbouw en Eenmalige Investeringsuitgaven
- Financieringsinstrument voor de Vlaamse Visserij- en Aquicultuursector
- Fonds bijzondere Jeugdbijstand
- Fonds communautaire de Garantie des Bâtiments scolaires
- Fonds culturele Infrastructuur
- Fonds de Participation
- Fonds de Vieillessement — Zilverfonds
- Fonds d'Aide médicale urgente — Fonds voor dringende geneeskundige Hulp
- Fonds de Construction d'Institutions hospitalières et médico-sociales de la Communauté française
- Fonds de Pension pour les Pensions de Retraite du Personnel statutaire de Belgacom — Pensioenfonds voor de Rustpensioenen van het statutair Personeel van Belgacom
- Fonds des Accidents du Travail — Fonds voor Arbeidsongevallen
- Fonds d'Indemnisation des Travailleurs licenciés en cas de Fermeture d'Entreprises
- Fonds tot Vergoeding van de in geval van Sluiting van Ondernemingen ontslagen Werknemers
- Fonds du Logement des Familles nombreuses de la Région de Bruxelles-Capitale — Woningfonds van de grote Gezinnen van het Brusselse hoofdstedelijk Gewest
- Fonds du Logement des Familles nombreuses de Wallonie
- Fonds Film in Vlaanderen

- Fonds national de Garantie des Bâtiments scolaires — Nationaal Warborgfonds voor Schoolgebouwen
- Fonds national de Garantie pour la Réparation des Dégâts houillers — Nationaal Waarborgfonds inzake Kolenmijnen-schade
- Fonds piscicole de Wallonie
- Fonds pour le Financement des Prêts à des Etats étrangers — Fonds voor Financiering van de Leningen aan Vreemde Staten
- Fonds pour la Rémunération des Mousses — Fonds voor Scheepsjongens
- Fonds régional bruxellois de Refinancement des Trésoreries communales — Brussels gewestelijk Herfinancieringsfonds van de gemeentelijke Thesaurieën
- Fonds voor flankerend economisch Beleid
- Fonds wallon d'Avances pour la Réparation des Dommages provoqués par des Pompages et des Prises d'Eau souterraine

G

- Garantiefonds der Deutschsprachigen Gemeinschaft für Schulbauten
- Grindfonds

H

- Herplaatsingfonds
- Het Gemeenschapsonderwijs
- Hulpfonds tot financieel Herstel van de Gemeenten

I

- Institut belge de Normalisation — Belgisch Instituut voor Normalisatie
- Institut belge des Services postaux et des Télécommunications — Belgisch Instituut voor Postdiensten en Telecommunicatie
- Institut bruxellois francophone pour la Formation professionnelle
- Institut bruxellois pour la Gestion de l'Environnement — Brussels Instituut voor Milieubeheer
- Institut d'Aéronomie spatiale — Instituut voor Ruimte aëronomie
- Institut de Formation permanente pour les Classes moyennes et les petites et moyennes Entreprises
- Institut des Comptes nationaux — Instituut voor de nationale Rekeningen
- Institut d'Expertise vétérinaire — Instituut voor veterinaire Keuring
- Institut du Patrimoine wallon
- Institut für Aus- und Weiterbildung im Mittelstand und in kleinen und mittleren Unternehmen
- Institut géographique national — Nationaal geografisch Instituut
- Institution pour le Développement de la Gazéification souterraine — Instelling voor de Ontwikkeling van ondergrondse Vergassing
- Institution royale de Messine — Koninklijke Gesticht van Mesen
- Institutions universitaires de droit public relevant de la Communauté flamande — Universitaire instellingen van publiek recht afhangende van de Vlaamse Gemeenschap
- Institutions universitaires de droit public relevant de la Communauté française — Universitaire instellingen van publiek recht afhangende van de Franse Gemeenschap

- Institut national des Industries extractives — Nationaal Instituut voor de Extractiebedrijven
- Institut national de Recherche sur les Conditions de Travail — Nationaal Onderzoeksinstituut voor Arbeidsomstandigheden
- Institut national des Invalides de Guerre, anciens Combattants et Victimes de Guerre — Nationaal Instituut voor Oorlogsinvaliden, Oudstrijders en Oorlogsslachtoffers
- Institut national des Radioéléments — Nationaal Instituut voor Radio-Elementen
- Institut national pour la Criminalistique et la Criminologie — Nationaal Instituut voor Criminalistiek en Criminologie
- Institut pour l'Amélioration des Conditions de Travail — Instituut voor Verbetering van de Arbeidsvoorwaarden
- Institut royal belge des Sciences naturelles — Koninklijk Belgisch Instituut voor Natuurwetenschappen
- Institut royal du Patrimoine culturel — Koninklijk Instituut voor het Kunstpatrimonium
- Institut royal météorologique de Belgique — Koninklijk meteorologisch Instituut van België
- Institut scientifique de Service public en Région wallonne
- Institut scientifique de la Santé publique - Louis Pasteur — Wetenschappelijk Instituut Volksgezondheid - Louis Pasteur
- Instituut voor de Aanmoediging van Innovatie door Wetenschap en Technologie in Vlaanderen
- Instituut voor Bosbouw en Wildbeheer
- Instituut voor het archeologisch Patrimonium
- Investeringsdienst voor de Vlaamse autonome Hogescholen
- Investeringsfonds voor Grond- en Woonbeleid voor Vlaams-Brabant

J

- Jardin botanique national de Belgique — Nationale Plantentuin van België

K

- Kind en Gezin
- Koninklijk Museum voor schone Kunsten te Antwerpen

L

- Loterie nationale — Nationale Loterij

M

- Mémorial national du Fort de Breendonk — Nationaal Gedenkteken van het Fort van Breendonk
- Musée royal de l'Afrique centrale — Koninklijk Museum voor Midden- Afrika
- Musées royaux d'Art et d'Histoire — Koninklijke Musea voor Kunst en Geschiedenis
- Musées royaux des Beaux-Arts de Belgique — Koninklijke Musea voor schone Kunsten van België

O

- Observatoire royal de Belgique — Koninklijke Sterrenwacht van België
- Office central d'Action sociale et culturelle du Ministère de la Défense —Centrale Dienst voor sociale en culturele Actie van het Ministerie van Defensie
- Office communautaire et régional de la Formation professionnelle et de L'Emploi
- Office de Contrôle des Assurances — Controledienst voor de Verzekeringen

- Office de Contrôle des Mutualités et des Unions nationales de Mutualités — Controledienst voor de Ziekenfondsen en de Landsbonden van Ziekenfondsen
- Office de la Naissance et de l'Enfance
- Office de Promotion du Tourisme
- Office de Sécurité sociale d'Outre-Mer — Dienst voor de overzeese sociale Zekerheid
- Office for Foreign Investors in Wallonia
- Office national d'Allocations familiales pour Travailleurs salariés — Rijksdienst voor Kinderbijslag voor Werknemers
- Office national de Sécurité sociale des Administrations provinciales et locales — Rijksdienst voor sociale Zekerheid van de provinciale en plaatselijke Overheidsdiensten
- Office national des Vacances annuelles — Rijksdienst voor jaarlijkse Vakantie
- Office national du Ducroire — Nationale Delcrederedienst
- Office régional bruxellois de l'Emploi — Brusselse gewestelijke Dienst voor Arbeidsbemiddeling
- Office régional de Promotion de l'Agriculture et de l'Horticulture
- Office régional pour le Financement des Investissements communaux
- Office wallon de la Formation professionnelle et de l'Emploi
- Openbaar psychiatrisch Ziekenhuis-Geel
- Openbaar psychiatrisch Ziekenhuis-Rekem
- Openbare Afvalstoffenmaatschappij voor het Vlaams Gewest
- Orchestre national de Belgique — Nationaal Orkest van België
- Organisme national des Déchets radioactifs et des Matières fissiles — Nationale Instelling voor radioactief Afval en Splijststoffen

P

- Palais des Beaux-Arts — Paleis voor schone Kunsten
- Participatiemaatschappij Vlaanderen
- Pool des Marins de la Marine marchande — Pool van de Zeelieden der Koopvaardij

R

- Radio et Télévision belge de la Communauté française
- Reproductiefonds voor de Vlaamse Musea

S

- Service d'Incendie et d'Aide médicale urgente de la Région de Bruxelles-Capitale — Brusselse hoofdstedelijk Dienst voor Brandweer en dringende medische Hulp
- Société belge d'Investissement pour les pays en développement — Belgische Investeringsmaatschappij voor Ontwikkelingslanden
- Société d'Assainissement et de Rénovation des Sites industriels dans l'Ouest du Brabant wallon
- Société de Garantie régionale
- Sociaal economische Raad voor Vlaanderen
- Société du Logement de la Région bruxelloise et sociétés agréées — Brusselse Gewestelijke Huisvestingsmaatschappij en erkende maatschappijen
- Société publique d'Aide à la Qualité de l'Environnement

- Société publique d'Administration des Bâtiments scolaires bruxellois
- Société publique d'Administration des Bâtiments scolaires du Brabant wallon
- Société publique d'Administration des Bâtiments scolaires du Hainaut
- Société publique d'Administration des Bâtiments scolaires de Namur
- Société publique d'Administration des Bâtiments scolaires de Liège
- Société publique d'Administration des Bâtiments scolaires du Luxembourg
- Société publique de Gestion de l'Eau
- Société wallonne du Logement et sociétés agréées
- Sofibail
- Sofibru
- Sofico

T

- Théâtre national
- Théâtre royal de la Monnaie — De Koninklijke Muntscouwburg
- Toerisme Vlaanderen
- Tunnel Liefkenshoek

U

- Universitair Ziekenhuis Gent

V

- Vlaams Commissariaat voor de Media
- Vlaamse Dienst voor Arbeidsbemiddeling en Beroepsopleiding
- Vlaams Egalisatie Rente Fonds
- Vlaamse Hogescholenraad
- Vlaamse Huisvestingsmaatschappij en erkende maatschappijen
- Vlaamse Instelling voor technologisch Onderzoek
- Vlaamse interuniversitaire Raad
- Vlaamse Landmaatschappij
- Vlaamse Milieuholding
- Vlaamse Milieumaatschappij
- Vlaamse Onderwijsraad
- Vlaamse Opera
- Vlaamse Radio- en Televisieomroep
- Vlaamse Reguleringsinstantie voor de Elektriciteit- en Gasmarkt
- Vlaamse Stichting voor Verkeerskunde
- Vlaams Fonds voor de Lastendelging
- Vlaams Fonds voor de Letteren
- Vlaams Fonds voor de sociale Integratie van Personen met een Handicap
- Vlaams Informatiecentrum over Land- en Tuinbouw

- Vlaams Infrastructuurfonds voor Persoonsgebonden Aangelegenheden
- Vlaams Instituut voor de Bevordering van het wetenschappelijk- en technologisch Onderzoek in de Industrie
- Vlaams Instituut voor Gezondheidspromotie
- Vlaams Instituut voor het Zelfstandig ondernemen
- Vlaams Landbouwinvesteringsfonds
- Vlaams Promotiecentrum voor Agro- en Visserijmarketing
- Vlaams Zorgfonds
- Vlaams Woningsfonds voor de grote Gezinnen

Bulgaria

Bodies:

- Икономически и социален съвет
- Национален осигурителен институт
- Национална здравноосигурителна каса
- Български червен кръст
- Българска академия на науките
- Национален център за аграрни науки
- Български институт за стандартизация
- Българско национално радио
- Българска национална телевизия

Categories:

State undertakings within the meaning of Article 62(3) of the *Търговския закон* (обн., ДВ, бр.48/18.6.1991):

- Национална компания "Железопътна инфраструктура"
- ДП "Пристанищна инфраструктура"
- ДП "Ръководство на въздушното движение"
- ДП "Строителство и възстановяване"
- ДП "Транспортно строителство и възстановяване"
- ДП "Съобщително строителство и възстановяване"
- ДП "Радиоактивни отпадъци"
- ДП "Предприятие за управление на дейностите по опазване на околната среда"
- ДП "Български спортен тотализатор"
- ДП "Държавна парично-предметна лотария"
- ДП "Кабиюк", Шумен
- ДП "Фонд затворно дело"
- Държавни дивечовъдни станции

State Universities, established pursuant to Article 13 of the *Закона за висшето образование* (обн., ДВ, бр.112/27.12.1995):

- Аграрен университет – Пловдив
- Академия за музикално, танцово и изобразително изкуство – Пловдив

- Академия на Министерството на вътрешните работи
- Великотърновски университет "Св. св. Кирил и Методий"
- Висше военноморско училище "Н. Й. Вапцаров" – Варна
- Висше строително училище "Любен Каравелов" – София
- Висше транспортно училище "Тодор Каблешков" – София
- Военна академия "Г. С. Раковски" – София
- Национална музикална академия "Проф. Панчо Владигеров" – София
- Икономически университет – Варна
- Колеж по телекомуникации и пощи – София
- Лесотехнически университет - София
- Медицински университет "Проф. д-р Параскев Иванов Стоянов" – Варна
- Медицински университет – Плевен
- Медицински университет – Пловдив
- Медицински университет – София
- Минно-геоложки университет "Св. Иван Рилски" – София
- Национален военен университет "Васил Левски" – Велико Търново
- Национална академия за театрално и филмово изкуство "Кръстьо Сарафов" – София
- Национална спортна академия "Васил Левски" – София
- Национална художествена академия – София
- Пловдивски университет "Паисий Хилендарски"
- Русенски университет "Ангел Кънчев"
- Софийски университет "Св. Климент Охридски"
- Специализирано висше училище по библиотекознание и информационни технологии – София
- Стопанска академия "Д. А. Ценов" – Свищов
- Технически университет – Варна
- Технически университет – Габрово
- Технически университет – София
- Тракийски университет - Стара Загора
- Университет "Проф. д-р Асен Златаров" – Бургас
- Университет за национално и световно стопанство – София
- Университет по архитектура, строителство и геодезия – София
- Университет по хранителни технологии – Пловдив
- Химико-технологичен и металургичен университет - София
- Шуменски университет "Епископ Константин Преславски"
- Югозападен университет "Неофит Рилски" – Благоевград

State and municipal schools within the meaning of the Закона за народната просвета (обн., ДВ, бр. 86/18.10.1991)

Cultural institutes within the meaning of the Закона за закрила и развитие на културата (обн., ДВ, бр.50/1.6.1999):

- Народна библиотека "Св. св. Кирил и Методий"
- Българска национална фонотека
- Българска национална филмотека
- Национален фонд "Култура"
- Национален институт за паметниците на културата
- Театри (Theatres)
- Оперы, филхармонии и ансамбли (Operas, philharmonic orchestras, ensembles)
- Музеи и галерии (Museums and galleries)
- Училища по изкуствата и културата (Art and culture schools)
- Български културни институти в чужбина (Bulgarian cultural institutes abroad)

State and/or municipal medical institutions referred to in Article 3(1) of the Закона за лечебните заведения (обн., ДВ, бр.62/9.7.1999)

Medical institutions referred to in Article 5(1) of the Закона за лечебните заведения (обн., ДВ, бр.62/9.7.1999):

- Домове за медико-социални грижи за деца
- Лечебни заведения за стационарна психиатрична помощ
- Центрове за спешна медицинска помощ
- Центрове за трансфузионна хематология
- Болница "Лозенец"
- Военномедицинска академия
- Медицински институт на Министерство на вътрешните работи
- Лечебни заведения към Министерството на правосъдието
- Лечебни заведения към Министерството на транспорта

Legal persons of a non-commercial character established for the purpose of meeting needs of general interest pursuant to the Закона за юридическите лица с нестопанска цел (обн., ДВ, бр.81/6.10.2000), and satisfying the conditions of §1, item 21 of the Закона за обществените поръчки (обн., ДВ, бр. 28/6.4.2004).

Czech Republic

- Pozemkový fond and other state funds
- Česká národní banka
- Česká televize
- Český rozhlas
- Rada pro rozhlasové a televizní vysílání
- Všeobecná zdravotní pojišťovna České republiky
- Zdravotní pojišťovna ministerstva vnitra ČR
- Universities

and other legal entities established by a special Act which for their operation and in compliance with budget regulations use money from the state budget, state funds, contributions of international institutions, district authority budget, or budgets of self-governing territorial divisions.

Denmark

Bodies:

- Danmarks Radio
- Det landsdækkende TV2
- Danmarks Nationalbank
- Sund og Bælt Holding A/S
- A/S Storebælt
- A/S Øresund
- Øresundskonsortiet
- Metroselskabet I/S
- Arealudviklingsselskabet I/S
- Statens og Kommunernes Indkøbsservice
- Arbejdsmarkedets Tillægspension
- Arbejdsmarkedets Feriefond
- Lønmodtagernes Dyrtdsfond
- Naviair

Categories:

- De Almene Boligorganisationer (social housing organisations)
- Andre forvaltningssubjekter (other public administrative bodies)
- Universiteterne, jf. lovbekendtgørelse nr. 1368 af 7. december 2007 af lov om universiteter (Universities, see Consolidation Act nr. 1368 of 7 December 2007 on universities).

Germany

Categories:

Legal persons governed by public law:

Authorities, establishments and foundations governed by public law and created by Federal, State or local authorities particularly in the following fields:

(1) Authorities:

- Wissenschaftliche Hochschulen und verfasste Studentenschaften — (universities and established student bodies)
- berufsständige Vereinigungen (Rechtsanwalts-, Notar-, Steuerberater-, Wirtschaftsprüfer-, Architekten-, Ärzte- und Apothekerkammern) — [professional associations representing lawyers, notaries, tax consultants, accountants, architects, medical practitioners and pharmacists]
- Wirtschaftsvereinigungen (Landwirtschafts-, Handwerks-, Industrie- und Handelskammern, Handwerksinnungen, Handwerkerschaften) — [business and trade associations: agricultural and craft associations, chambers of industry and commerce, craftsmen's guilds, tradesmen's associations]
- Sozialversicherungen (Krankenkassen, Unfall- und Rentenversicherungsträger) — [social security institutions: health, accident and pension insurance funds]
- kassenärztliche Vereinigungen — (associations of panel doctors)
- Genossenschaften und Verbände — (cooperatives and other associations)

(2) Establishments and foundations:

Non-industrial and non-commercial establishments subject to State control and operating in the general interest, particularly in the following fields:

- Rechtsfähige Bundesanstalten — (Federal institutions having legal capacity)
- Versorgungsanstalten und Studentenwerke — (pension organisations and students' unions)
- Kultur-, Wohlfahrts- und Hilfsstiftungen — (cultural, welfare and relief foundations)

Legal persons governed by private law:

Non-industrial and non-commercial establishments subject to State control and operating in the general interest, including kommunale Versorgungsunternehmen (municipal utilities):

- Gesundheitswesen (Krankenhäuser, Kurmittelbetriebe, medizinische Forschungseinrichtungen, Untersuchungs- und Tierkörperbeseitigungsanstalten) — [health: hospitals, health resort establishments, medical research institutes, testing and carcass-disposal establishments]
- Kultur (öffentliche Bühnen, Orchester, Museen, Bibliotheken, Archive, zoologische und botanische Gärten) — [culture: public theatres, orchestras, museums, libraries, archives, zoological and botanical gardens]
- Soziales (Kindergärten, Kindertagesheime, Erholungseinrichtungen, Kinder- und Jugendheime, Freizeiteinrichtungen, Gemeinschafts- und Bürgerhäuser, Frauenhäuser, Altersheime, Obdachlosenunterkünfte) — [social welfare: nursery schools, children's playschools, rest-homes, children's homes, hostels for young people, leisure centres, community and civic centres, homes for battered wives, old people's homes, accommodation for the homeless]
- Sport (Schwimmbäder, Sportanlagen und -einrichtungen) — [sport: swimming baths, sports facilities]
- Sicherheit (Feuerwehren, Rettungsdienste) — [safety: fire brigades, other emergency services]
- Bildung (Umschulungs-, Aus-, Fort- und Weiterbildungseinrichtungen, Volksschulen) [education: training, further training and retraining establishments, adult evening classes]
- Wissenschaft, Forschung und Entwicklung (Großforschungseinrichtungen, wissenschaftliche Gesellschaften und Vereine, Wissenschaftsförderung) — [science, research and development: large-scale research institutes, scientific societies and associations, bodies promoting science]
- Entsorgung (Straßenreinigung, Abfall- und Abwasserbeseitigung) — [refuse and garbage disposal services: street cleaning, waste and sewage disposal]
- Bauwesen und Wohnungswirtschaft (Stadtplanung, Stadtentwicklung, Wohnungsunternehmen soweit im Allgemeininteresse tätig, Wohnraumvermittlung) — [building, civil engineering and housing: town planning, urban development, housing, enterprises (insofar as they operate in the general interest), housing agency services]
- Wirtschaft (Wirtschaftsförderungsgesellschaften) — (economy: organizations promoting economic development)
- Friedhofs- und Bestattungswesen — (cemeteries and burial services)
- Zusammenarbeit mit den Entwicklungsländern (Finanzierung, technische Zusammenarbeit, Entwicklungshilfe, Ausbildung) — [cooperation with developing countries: financing, technical cooperation, development aid, training]

Estonia

- Eesti Kunstiakadeemia
- Eesti Muusika- ja Teatriakadeemia
- Eesti Maailikool
- Eesti Teaduste Akadeemia
- Eesti Rahvusringhääling
- Tagatisfond

- Kaitseliit
- Keemilise ja Bioloogilise Füüsika Instituut
- Eesti Haigekassa
- Eesti Kultuurkapital
- Notarite Koda
- Rahvusooper Estonia
- Eesti Rahvusraamatukogu
- Tallinna Ülikool
- Tallinna Tehnikaülikool
- Tartu Ülikool
- Eesti Advokatuur
- Audiitorkogu
- Eesti Töötukassa
- Eesti Arengufond

Categories:

Other legal persons governed by public law or legal persons in private law in compliance with Article 10(2) of the Public Procurement Act (RT I 21.7.2007, 15, 76).

Ireland

Bodies:

- Enterprise Ireland [Marketing, technology and enterprise development]
- Forfás [Policy and advice for enterprise, trade, science, technology and innovation]
- Industrial Development Authority
- FÁS [Industrial and employment training]
- Health and Safety Authority
- Bord Fáilte Éireann — [Tourism development]
- CERT [Training in hotel, catering and tourism industries]
- Irish Sports Council
- National Roads Authority
- Údarás na Gaeltachta — [Authority for Gaelic speaking regions]
- Teagasc [Agricultural research, training and development]
- An Bord Bia — [Food industry promotion]
- Irish Horseracing Authority
- Bord na gCon — [Greyhound racing support and development]
- Marine Institute
- Bord Iascaigh Mhara — [Fisheries Development]
- Equality Authority
- Legal Aid Board
- Forbas [Forbairt]

Categories:

- Health Service Executive
- Hospitals and similar institutions of a public character
- Vocational Education Committees
- Colleges and educational institutions of a public character
- Central and Regional Fisheries Boards
- Regional Tourism Organisations
- National Regulatory and Appeals bodies [such as in the telecommunications, energy, planning etc. areas]
- Agencies established to carry out particular functions or meet needs in various public sectors [e.g. Healthcare Materials Management Board, Health Sector Employers Agency, Local Government Computer Services Board, Environmental Protection Agency, National Safety Council, Institute of Public Administration, Economic and Social Research Institute, National Standards Authority, etc.]
- Other public bodies falling within the definition of a body governed by public law

Greece

Categories:

- Public enterprises and public entities
- Legal persons governed by private law which are State-owned or which regularly receive at least 50 % of their annual budget in the form of State subsidies, pursuant to the applicable rules, or in which the State has a capital holding of at least 51 %
- Legal persons governed by private law which are owned by legal persons governed by public law, by local authorities of any level, including the Greek Central Association of Local Authorities (K.E.Δ.K.E.), by local associations of 'communes', (local administrative areas) or by public enterprises or entities, or by legal persons as referred to in (b) or which regularly receive at least 50 % of their annual budget in the form of subsidies from such legal persons, pursuant to the applicable rules or to their own articles of association, or legal persons as referred to above which have a capital holding of at least 51 % in such legal persons governed by public law

Spain

Categories:

- Bodies and entities governed by public law which are subject to the Ley 30/2007, de 30 de octubre, de Contratos del Sector Público, — [Spanish State legislation on procurement] —, in accordance with its article 3, other than those which are part of the Administración General del Estado — (general national administration) —, the Administración de las Comunidades Autónomas — (administration of the autonomous regions) — and the Corporaciones Locales — (local authorities).
- Entidades Gestoras y Servicios Comunes de la Seguridad Social — (administrative entities and common services of the health and social services).

France

Bodies:

- Compagnies et établissements consulaires, chambres de commerce et d'industrie (CCI), chambres des métiers et chambres d'agriculture.

Categories:

(1) National public bodies:

- Académie des Beaux-arts
- Académie française

- Académie des inscriptions et belles-lettres
- Académie des sciences
- Académie des sciences morales et politiques
- Banque de France
- Centre de coopération internationale en recherche agronomique pour le développement
- Ecoles d'architecture
- Institut national de la consommation
- Reunion des musées nationaux
- Thermes nationaux - Aix-les-Bains
- Groupements d'intérêt public; [Associations of public interest], examples:
 - Agence EduFrance
 - ODIT France (observation, développement et ingénierie touristique)
 - Agence nationale de lutte contre l'illettrisme
- (2) Administrative public bodies at regional, departmental and local level:
 - Collèges
 - Lycées
 - Etablissements publics locaux d'enseignement et de formation professionnelle agricole
 - Etablissements publics hospitaliers
 - Offices publics de l'habitat
- (3) Groupings of territorial authorities:
 - Etablissements publics de coopération intercommunale
 - Institutions interdépartementales et interrégionales
 - Syndicat des transports d'Ile-de-France

Italy

Bodies:

- Società Stretto di Messina S.p.A.
- Mostra d'oltremare S.p.A.
- Ente nazionale per l'aviazione civile - ENAC
- Società nazionale per l'assistenza al volo S.p.A. - ENAV
- ANAS S.p.A.

Categories:

- Consorzi per le opere idrauliche (consortia for water engineering works)
- Università statali, gli istituti universitari statali, i consorzi per i lavori interessanti le università (State universities, State university institutes, consortia for university development work)
- Istituzioni pubbliche di assistenza e di beneficenza (public welfare and benevolent institutions)
- Istituti superiori scientifici e culturali, osservatori astronomici, astrofisici, geofisici o vulcanologici (higher scientific and cultural institutes, astronomical, astrophysical, geophysical or vulcanological observatories)

- Enti di ricerca e sperimentazione (organisations conducting research and experimental work)
- Enti che gestiscono forme obbligatorie di previdenza e di assistenza (agencies administering compulsory social security and welfare schemes)
- Consorzi di bonifica (land reclamation consortia)
- Enti di sviluppo e di irrigazione (development or irrigation agencies)
- Consorzi per le aree industriali (associations for industrial areas)
- Enti preposti a servizi di pubblico interesse (organisations providing services in the public interest)
- Enti pubblici preposti ad attività di spettacolo, sportive, turistiche e del tempo libero (public bodies engaged in -entertainment, sport, tourism and leisure activities)
- Enti culturali e di promozione artistica (organisations promoting culture and artistic activities)

Cyprus

- Αρχή Ραδιοτηλεόρασης Κύπρου
- Επιτροπή Κεφαλαιαγοράς Κύπρου
- Επίτροπος Ρυθμίσεως Ηλεκτρονικών Επικοινωνιών και Ταχυδρομείων
- Ρυθμιστική Αρχή Ενέργειας Κύπρου
- Εφοριακό Συμβούλιο
- Συμβούλιο Εγγραφής και Ελέγχου Εργοληπτών
- Ανοικτό Πανεπιστήμιο Κύπρου
- Πανεπιστήμιο Κύπρου
- Τεχνολογικό Πανεπιστήμιο Κύπρου
- Ένωση Δήμων
- Ένωση Κοινοτήτων
- Αναπτυξιακή Εταιρεία Λάρνακας
- Ταμείο Κοινωνικής Συνοχής
- Ταμείο Κοινωνικών Ασφαλίσεων
- Ταμείο Πλεονάζοντος Προσωπικού
- Κεντρικό Ταμείο Αδειών
- Αντιναρκωτικό Συμβούλιο Κύπρου
- Ογκολογικό Κέντρο της Τράπεζας Κύπρου
- Οργανισμός Ασφάλισης Υγείας
- Ινστιτούτο Γενετικής και Νευρολογίας
- Κεντρική Τράπεζα της Κύπρου
- Χρηματιστήριο Αξιών Κύπρου
- Οργανισμός Χρηματοδοτήσεως Στέγης
- Κεντρικός Φορέας Ισότιμης Κατανομής Βαρών
- Ίδρυμα Κρατικών Υποτροφιών Κύπρου
- Κυπριακός Οργανισμός Αγροτικών Πληρωμών

- Οργανισμός Γεωργικής Ασφάλισης
- Ειδικό Ταμείο Ανανεώσιμων Πηγών Ενέργειας και Εξοικονόμησης Ενέργειας
- Συμβούλιο Ελαιοκομικών Προϊόντων
- Οργανισμός Κυπριακής Γαλακτοκομικής Βιομηχανίας
- Συμβούλιο Αμπελοοινικών Προϊόντων
- Συμβούλιο Εμπορίας Κυπριακών Πατατών
- Ευρωπαϊκό Ινστιτούτο Κύπρου
- Ραδιοφωνικό Ίδρυμα Κύπρου
- Οργανισμός Νεολαίας Κύπρου
- Κυπριακών Πρακτορείων Ειδήσεων
- Θεατρικός Οργανισμός Κύπρου
- Κυπριακός Οργανισμός Αθλητισμού
- Αρχή Ανάπτυξης Ανθρώπινου Δυναμικού Κύπρου
- Αρχή Κρατικών Εκθέσεων Κύπρου
- Ελεγκτική Υπηρεσία Συνεργατικών Εταιρειών
- Κυπριακός Οργανισμός Τουρισμού
- Κυπριακός Οργανισμός Αναπτύξεως Γης
- Συμβούλια Αποχετεύσεων (this category refers to the Συμβούλια Αποχετεύσεων established and operating according to the provisions of the Αποχετευτικών Συστημάτων Νόμου Ν.1(Ι) of 1971)
- Συμβούλια Σφαγείων (this category refers to the Κεντρικά και Κοινοτικά Συμβούλια Σφαγείων run by local authorities, established and operating according to the provisions of the Σφαγείων Νόμου Ν.26(Ι) of 2003)
- Σχολικές Εφορείες (This category refers to the Σχολικές Εφορείες established and operating according to the provisions of the Σχολικών Εφορειών Νόμου Ν.108 of 2003)
- Ταμείο Θήρας
- Κυπριακός Οργανισμός Διαχείρισης Αποθεμάτων Πετρελαιοειδών
- Ίδρυμα Τεχνολογίας Κύπρου
- Ίδρυμα Προώθησης Έρευνας
- Ίδρυμα Ενέργειας Κύπρου
- Ειδικό Ταμείο Παραχώρησης Επιδόματος Διακίνησης Αναπήρων
- Ταμείο Ευημερίας Εθνοφρουρού
- Ίδρυμα Πολιτισμού Κύπρου

Latvia

- Subjects of private law which make purchases according to the requirements of "Publisko iepirkumu likums"

Lithuania

- Establishments of research and education (higher education institutions, establishments of scientific research, research and technology parks as well as other establishments and institutions, the activity of which pertains to the evaluation or organisation of research and education)

- Educational establishments (higher education establishments, vocational colleges, schools of general education, pre-school establishments, informal education institutions, special education institutions and other establishments)
- Establishments of culture (theatres, museums, libraries and other establishments)
- National establishments of the Lithuanian health care system (individual health care protection establishments, public health protection establishments, establishments of pharmaceutical activities and other health care establishments, etc.)
- Social care institutions
- Institutions of physical culture and sports (sports clubs, sports schools, sports centres, sports facilities and other establishments)
- Establishments of the national defence system
- Establishments of environmental protection
- Establishments ensuring public safety and public order
- Establishments of the civil protection and rescue system
- Tourism service providers (tourism information centres and other establishments providing tourism services)
- Other public and private persons in accordance with the conditions provided for in Article 4 (2) of the Law on Public Procurement ("Valstybės žinios" (Official Gazette) No. 84-2000, 1996; No 4-102, 2006)

Luxembourg

- Établissements publics de l'État placés sous la surveillance d'un membre du gouvernement: [State public establishments under the surveillance of a member of Government]
 - Fonds d'Urbanisation et d'Aménagement du Plateau de Kirchberg
 - Fonds de Rénovation de Quatre Îlots de la Vieille Ville de Luxembourg
 - Fonds Belval
- Établissements publics placés sous la surveillance des communes. [Public establishments under the surveillance of the "comunes"]
- Syndicats de communes créés en vertu de la loi du 23 février 2001 concernant les syndicats de communes. [Syndicates of "communes" created under Law of 23 February 2001 relative to the syndicates of the "communes"]

Hungary

Bodies:

- Egyes költségvetési szervek (certain budgetary organs)
- Az elkülönített állami pénzalapok kezelője (managing bodies of the separate state funds)
- A közalapítványok (public foundations)
- A Magyar Nemzeti Bank
- A Magyar Nemzeti Vagyonkezelő Zrt.
- A Magyar Fejlesztési Bank Részvénytársaság
- A Magyar Távirati Iroda Részvénytársaság
- A közszolgálati műsorszolgáltatók (public service broadcasters)
- Azok a közműsor-szolgáltatók, amelyek működését többségi részben állami, illetve önkormányzati költségvetésből finanszírozzák (public broadcasters financed, for the most part, from the public budget)
- Az Országos Rádió és Televízió Testület

Categories:

- Organisations established for the purpose of meeting needs in the general interest, not having an industrial or commercial character, and controlled by public entities, or financed, for the most part, by public entities (from the public budget).
- Organisations established by law determining their public tasks and operation, and controlled by public entities, or financed, for the most part, by public entities (from the public budget).
- Organisations established by public entities for the purpose of carrying out their certain basic activities, and controlled by the public entities.

Malta

- Uffiċċju tal-Prim Ministru (Office of the Prime Minister)
 - Kunsill Malti Għall-Iżvilupp Ekonomiku u Soċjali (Malta Council for Economic and Social Development)
 - Awtorità tax-Xandir (Broadcasting Authority)
 - Industrial Projects and Services Ltd
 - Kunsill ta' Malta għax-Xjenza u Teknoloġija (Malta Council for Science and Technology)
- Ministeru tal-Finanzi (Ministry of Finance)
 - Awtorità għas-Servizzi Finanzjarji ta' Malta (Malta Financial Services Authority)
 - Borża ta' Malta (Malta Stock Exchange)
 - Awtorità dwar Lotteriji u l-Loghob (Lotteries and Gaming Authority)
 - Awtorità tal-Istatistika ta' Malta (Malta Statistics Authority)
 - Sezzjoni ta' Konformità mat-Taxxa (Tax Compliance Unit)
- Ministeru tal-Ġustizzja u l-Intern (Ministry for Justice & Home Affairs)
 - Ċentru Malti tal-Arbitraġġ (Malta Arbitration Centre)
 - Kunsilli Lokali (Local Councils)
- Ministeru tal-Edukazzjoni, Żgħażaġh u Impjiegi (Ministry of Education, Youth and Employment)
 - Junior College
 - Kullegġ Malti għall-Arti, Xjenza u Teknoloġija (Malta College of Arts Science and Technology)
 - Università' ta' Malta (University of Malta)
 - Fondazzjoni għall-Istudji Internazzjonali (Foundation for International Studies)
 - Fondazzjoni għall-Iskejjel ta' Ghada (Foundation for Tomorrow's Schools)
 - Fondazzjoni għal Servizzi Edukattivi (Foundation for Educational Services)
 - Korporazzjoni tal-Impjieg u t-Taħriġ (Employment and Training Corporation)
 - Awtorità tas-Saħħa u s-Sigurtà (Occupational Health and Safety Authority)
 - Istitut għalStudji Turistiċi (Institute for Tourism Studies)
 - Kunsill Malti għall-Ispport
 - Bord tal-Koperattivi (Cooperatives Board)
 - Pixxina Nazzjonali tal-Qroqq (National Pool tal-Qroqq)

- Ministeru tat-Turiżmu u Kultura (Ministry for Tourism and Culture)
 - Awtorità Maltija-għat-Turiżmu (Malta Tourism Authority)
 - Heritage Malta
 - Kunsill Malti għall-Kultura u l-Arti (National Council for Culture and the Arts)
 - Ċentru għall-Kreativita fil-Kavallier ta' San Ġakbu (St. James Cavalier Creativity Centre)
 - Orkestra Nazzjonali (National Orchestra)
 - Teatru Manoel (Manoel Theatre)
 - Ċentru tal- Konferenzi tal-Mediterran (Mediterranean Conference Centre)
 - Ċentru Malti għar-Restawr (Malta Centre for Restoration)
 - Sovrintendenza tal-Patrimonju Kulturali (Superintendence of Cultural Heritage)
 - Fondazzjoni Patrimonju Malti
- Ministeru tal-Kompetittività u l-Komunikazzjoni (Ministry for Competitiveness and Communications)
 - Awtorità ta' Malta dwar il-Komunikazzjoni (Malta Communications Authority)
 - Awtorità ta' Malta dwar l-Istandards (Malta Standards Authority)
- Ministeru tar-Riżorsi u Infrastruttura (Ministry for Resources and Infrastructure)
 - Awtorità ta' Malta dwar ir-Riżorsi (Malta Resources Authority)
 - Kunsill Konsultattiv dwar l-Industrija tal-Bini (Building Industry Consultative Council)
- Ministeru għal Għawdex (Ministry for Gozo)
- Ministeru tas-Saħħa, l-Anzjani u Kura fil-Komunità (Ministry of Health, the Elderly and Community Care)
 - Fondazzjoni għas-Servizzi Medici (Foundation for Medical Services)
 - Sptar Zammit Clapp (Zammit Clapp Hospital)
 - Sptar Mater Dei (Mater Dei Hospital)
 - Sptar Monte Carmeli (Mount Carmel Hospital)
 - Awtorità dwar il-Medicini (Medicines Authority)
 - Kumitat tal-Welfare (Welfare Committee)
- Ministeru għall-Investiment, Industrija u Teknologija ta' Informazzjoni (Ministry for Investment, Industry and Information Technology)
 - Laboratorju Nazzjonali ta' Malta (Malta National Laboratory)
 - MGI/Mimcol
 - Gozo Channel Co. Ltd
 - Kummissjoni dwar il-Protezzjoni tad-Data (Data Protection Commission)
 - MITTS
 - Sezzjoni tal-Privatizzazzjoni (Privatization Unit)
 - Sezzjoni għan-Negożjati Kollettivi (Collective Bargaining Unit)
 - Malta Enterprise
 - Malta Industrial Parks

- Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment)
 - Awtorità ta' Malta għall-Ambjent u l-Ippjanar (Malta Environment and Planning Authority)
 - Wasteserv Malta Ltd
- Ministeru għall-Iżvilupp Urban u Toroq (Ministry for Urban Development and Roads)
- Ministeru għall-Familja u Solidarjetà Soċjali (Ministry for the Family and Social Solidarity)
 - Awtorità tad-Djar (Housing Authority)
 - Fondazzjoni għas-Servizzi Soċjali (Foundation for Social Welfare Services).
 - Sedqa
 - Appoġġ
 - Kummissjoni Nazzjonali Għal Persuni b'Diżabilità (National Commission for Disabled Persons)
 - Sapport
- Ministeru għall-Affarijiet Barranin (Ministry of Foreign Affairs)
 - Istitut Internazzjonali tal-Anzjani (International Institute on Ageing)

Netherlands

Bodies:

- Ministerie van Binnenlandse Zaken en Koninkrijksrelaties
 - Nederlands Instituut voor Brandweer en rampenbestrijding (NIBRA)
 - Nederlands Bureau Brandweer Examens (NBBE)
 - Landelijk Selectie- en Opleidingsinstituut Politie (LSOP)
 - 25 afzonderlijke politieregio's — (25 individual police regions)
 - Stichting ICTU
 - Voorziening tot samenwerking Politie Nederland
- Ministerie van Economische Zaken
 - Stichting Syntens
 - Van Swinden Laboratorium B.V.
 - Nederlands Meetinstituut B.V.
 - Nederland Instituut voor Vliegtuigontwikkeling en Ruimtevaart (NIVR)
 - Nederlands Bureau voor Toerisme en Congressen
 - Samenwerkingsverband Noord Nederland (SNN)
 - Ontwikkelingsmaatschappij Oost Nederland N.V.(Oost N.V.)
 - LIOF (Limburg Investment Development Company LIOF)
 - Noordelijke Ontwikkelingsmaatschappij (NOM)
 - Brabantse Ontwikkelingsmaatschappij (BOM)
 - Onafhankelijke Post en Telecommunicatie Autoriteit (Opta)
 - Centraal Bureau voor de Statistiek (CBS)
 - Energieonderzoek Centrum Nederland (ECN)
 - Stichting PUM (Programma Uitzending Managers)

- Stichting Kenniscentrum Maatschappelijk Verantwoord Ondernemen (MVO)
- Kamer van Koophandel Nederland
- Ministerie van Financiën
 - De Nederlandse Bank N.V.
 - Autoriteit Financiële Markten
 - Pensioen- & Verzekeringskamer
- Ministerie van Justitie
 - Stichting Reclassering Nederland (SRN)
 - Stichting VEDIVO
 - Voogdij- en gezinsvoogdij instellingen — (Guardianship and Family Guardianship Institutions)
 - Stichting Halt Nederland (SHN)
 - Particuliere Internaten — (Private Boarding Institutions)
 - Particuliere Jeugdinrichtingen — (Penal Institutions for Juvenile Offenders)
 - Schadefonds Geweldsmisdrijven
 - Centraal Orgaan opvang asielzoekers (COA)
 - Landelijk Bureau Inning Onderhoudsbijdragen (LBIO)
 - Landelijke organisaties slachtofferhulp
 - College Bescherming Persoongegevens
 - Raden voor de Rechtsbijstand
 - Stichting Rechtsbijstand Asiel
 - Stichtingen Rechtsbijstand
 - Landelijk Bureau Racisme bestrijding (LBR)
 - Clara Wichman Instituut
- Ministerie van Landbouw, Natuur en Voedselkwaliteit
 - Bureau Beheer Landbouwgronden
 - Faunafonds
 - Staatsbosbeheer
 - Stichting Voorlichtingsbureau voor de Voeding
 - Universiteit Wageningen
 - Stichting DLO
 - (Hoofd) productschappen — (Commodity Boards)
- Ministerie van Onderwijs, Cultuur en Wetenschap

The competent authorities of:

 - public or publicly funded private schools for primary education within the meaning of the Wet op het primair onderwijs (Law on Primary Education)
 - public or publicly funded private schools for primary special education within the meaning of the Wet op het primair onderwijs (Law on Primary Education)
 - public or publicly funded private schools and institutions for special and secondary education within the meaning of the Wet op de expertisecentra (Law on Resource Centres)

- public or publicly funded private schools and institutions for secondary education within the meaning of the Wet op het voortgezet onderwijs (Law on Secondary Education)
- public or publicly funded private institutions within the meaning of the Wet Educatie en Beroepsonderwijs (Law on Education and Vocational Education)
- Publicly funded universities and higher education institutions, the Open University, and the university hospitals, within the meaning of the Wet op het hoger onderwijs en wetenschappelijk onderzoek (Law on Higher Education and Scientific Research)
- School advisory services within the meaning of the Wet op het primair onderwijs (Law on Primary Education) and the Wet op de exertisecentra (Law on Resource Centres)
- National teachers' centres within the meaning of the Wet subsidiëring landelijke onderwijsondersteunende activiteiten (Law on Subsidies for National Educational Support Activities)
- Broadcasting organisations within the meaning of the Mediawet (Media Law), insofar as the organisations are funded for more than 50 % by the Ministry of Education, Culture and Science
- Services within the meaning of the Wet Verzelfstandiging Rijksmuseumale Diensten (Law on Privatisation of National Services)
- Other organisations and institutions in the field of education, culture and science which receive more than 50 % of their funds from the Ministry of Education, Culture and Science
- All organisations which are subsidised by the Ministerie van Onderwijs, Cultuur en Wetenschap for more than 50 %, for example:
 - Bedrijfsfonds voor de Pers (BvdP)
 - Commissariaat voor de Media (CvdM)
 - Informatie Beheer Groep (IB-Groep)
 - Koninklijke Bibliotheek (KB)
 - Koninklijke Nederlandse Academie van Wetenschappen (KNAW)
 - Vereniging voor Landelijke organen voor beroepsonderwijs (COLO)
 - Nederlands Vlaams Accreditatieorgaan Hoger Onderwijs (NVAO)
 - Fonds voor beeldende kunsten, vormgeving en bouwkunst
 - Fonds voor Amateurkunsten en Podiumkunsten
 - Fonds voor de scheppende toonkunst
 - Mondriaanstichting
 - Nederlands fonds voor de film
 - Stimuleringsfonds voor de architectuur
 - Fonds voor Podiumprogrammering- en marketing
 - Fonds voor de letteren
 - Nederlands Literair Productie- en Vertalingsfonds
 - Nederlandse Omroepstichting (NOS)
 - Nederlandse Organisatie voor Toegepast Natuurwetenschappelijk Onderwijs (TNO)
 - Nederlandse Organisatie voor Wetenschappelijk Onderzoek (NWO)
 - Stimuleringsfonds Nederlandse culturele omroepproducties (STIFO)

- Vervangingsfonds en bedrijfsgezondheidszorg voor het onderwijs (VF)
- Nederlandse organisatie voor internationale samenwerking in het hoger onderwijs (Nuffic)
- Europees Platform voor het Nederlandse Onderwijs
- Nederlands Instituut voor Beeld en Geluid (NIBG)
- Stichting ICT op school
- Stichting Anno
- Stichting Educatieve Omroepcombinatie (EduCom)
- Stichting Kwaliteitscentrum Examinering (KCE)
- Stichting Kennisnet
- Stichting Muziek Centrum van de Omroep
- Stichting Nationaal GBIF Kennisknooppunt (NL-BIF)
- Stichting Centraal Bureau voor Genealogie
- Stichting Ether Reclame (STER)
- Stichting Nederlands Instituut Architectuur en Stedenbouw
- Stichting Radio Nederland Wereldomroep
- Stichting Samenwerkingsorgaan Beroepskwaliteit Leraren (SBL)
- Stichting tot Exploitatie van het Rijksbureau voor Kunsthistorische documentatie (RKD)
- Stichting Sectorbestuur Onderwijsarbeidsmarkt
- Stichting Nationaal Restauratiefonds
- Stichting Forum voor Samenwerking van het Nederlands Archiefwezen en Documentaire –Informatie
- Rijksacademie voor Beeldende Kunst en Vormgeving
- Stichting Nederlands Onderwijs in het Buitenland
- Stichting Nederlands Instituut voor Fotografie
- Nederlandse Taalunie
- Stichting Participatiefonds voor het onderwijs
- Stichting Uitvoering Kinderopvangregelingen/Kintent
- Stichting voor Vluchteling-Studenten UAF
- Stichting Nederlands Interdisciplinair Demografisch Instituut
- College van Beroep voor het Hoger Onderwijs
- Vereniging van openbare bibliotheken NBLC
- Stichting Muziek Centrum van de Omroep
- Nederlandse Programmastichting
- Stichting Stimuleringsfonds Nederlandse Culturele Omroepproducties
- Stichting Lezen
- Centrum voor innovatie van opleidingen
- Instituut voor Leerplanontwikkeling
- Landelijk Dienstverlenend Centrum voor studie- en beroepskeuzevoorlichting
- Max Goote Kenniscentrum voor Beroepsonderwijs en Volwasseneneducatie
- Stichting Vervangingsfonds en Bedrijfsgezondheidszorg voor het Onderwijs

- BVE-Raad
- Colo, Vereniging kenniscentra beroepsonderwijs bedrijfsleven
- Stichting kwaliteitscentrum examinering beroepsonderwijs
- Vereniging Jongerenorganisatie Beroepsonderwijs
- Combo, Stichting Combinatie Onderwijsorganisatie
- Stichting Financiering Struktureel Vakbondsverlof Onderwijs
- Stichting Samenwerkende Centrales in het COPWO
- Stichting SoFoKles
- Europees Platform
- Stichting mobiliteitsfonds HBO
- Nederlands Audiovisueel Archiefcentrum
- Stichting minderheden Televisie Nederland
- Stichting omroep allochtonen
- Stichting Multiculturele Activiteiten Utrecht
- School der Poëzie
- Nederlands Perscentrum
- Nederlands Letterkundig Museum en documentatiecentrum
- Bibliotheek voor varenden
- Christelijke bibliotheek voor blinden en slechtzienden
- Federatie van Nederlandse Blindenbibliotheken
- Nederlandse luister- en braillebibliotheek
- Federatie Slechtzienden- en Blindenbelang
- Bibliotheek Le Sage Ten Broek
- Doe Maar Dicht Maar
- ElHizra
- Fonds Bijzondere Journalistieke Projecten
- Fund for Central and East European Bookprojects
- Jongeren Onderwijs Media
- Ministerie van Sociale Zaken en Werkgelegenheid
 - Sociale Verzekeringsbank
 - Sociaal Economische Raad (SER)
 - Raad voor Werk en Inkomen (RWI)
 - Centrale organisatie voor werk en inkomen
 - Uitvoeringsinstituut werknemersverzekeringen
- Ministerie van Verkeer en Waterstaat
 - RDW, Dienst Wegverkeer
 - Luchtverkeersleiding Nederland (LVNL)
 - Nederlandse Loodsencorporatie (NLC)
 - Regionale Loodsencorporatie (RLC)

- Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer
 - Kadaster
 - Centraal Fonds voor de Volkshuisvesting
 - Stichting Bureau Architectenregister
- Ministerie van Volksgezondheid, Welzijn en Sport
 - Commissie Algemene Oorlogsongevallenregeling Indonesië (COAR)
 - College ter beoordeling van de Geneesmiddelen (CBG)
 - Commissies voor gebiedsaanwijzing
 - College sanering Ziekenhuisvoorzieningen
 - Zorgonderzoek Nederland (ZON)
 - Inspection bodies under the Wet medische hulpmiddelen
 - N.V. KEMA/Stichting TNO Certification
 - College Bouw Ziekenhuisvoorzieningen (CBZ)
 - College voor Zorgverzekeringen (CVZ)
 - Nationaal Comité 4 en 5 mei
 - Pensioen- en Uitkeringsraad (PUR)
 - College Tarieven Gezondheidszorg (CTG)
 - Stichting Uitvoering Omslagregeling Wet op de Toegang Ziektekostenverzekering (SUO)
 - Stichting tot bevordering van de Volksgezondheid en Milieuhygiëne (SVM)
 - Stichting Facilitair Bureau Gemachtigden Bouw VWS
 - Stichting Sanquin Bloedvoorziening
 - College van Toezicht op de Zorgverzekeringen organen ex artikel 14, lid 2c, Wet BIG
 - Ziekenfondsen
 - Nederlandse Transplantatiestichting (NTS)
 - Regionale Indicatieorganen (RIO's)

Austria

- All bodies under the budgetary control of the "Rechnungshof" (Court of Auditors) except those of an industrial or commercial nature.

Poland

(1) Public universities and academic schools:

- Uniwersytet w Białymstoku
- Uniwersytet w Gdańsku
- Uniwersytet Śląski
- Uniwersytet Jagielloński w Krakowie
- Uniwersytet Kardynała Stefana Wyszyńskiego
- Katolicki Uniwersytet Lubelski
- Uniwersytet Marii Curie-Skłodowskiej
- Uniwersytet Łódzki

- Uniwersytet Opolski
- Uniwersytet im. Adama Mickiewicza
- Uniwersytet Mikołaja Kopernika
- Uniwersytet Szczeciński
- Uniwersytet Warmińsko-Mazurski w Olsztynie
- Uniwersytet Warszawski
- Uniwersytet Rzeszowski
- Uniwersytet Wrocławski
- Uniwersytet Zielonogórski
- Uniwersytet Kazimierza Wielkiego w Bydgoszczy
- Akademia Techniczno-Humanistyczna w Bielsku-Białej
- Akademia Górniczo-Hutnicza im. St. Staszica w Krakowie
- Politechnika Białostocka
- Politechnika Częstochowska
- Politechnika Gdańska
- Politechnika Koszalińska
- Politechnika Krakowska
- Politechnika Lubelska
- Politechnika Łódzka
- Politechnika Opolska
- Politechnika Poznańska
- Politechnika Radomska im. Kazimierza Pułaskiego
- Politechnika Rzeszowska im. Ignacego Łukasiewicza
- Politechnika Szczecińska
- Politechnika Śląska
- Politechnika Świętokrzyska
- Politechnika Warszawska
- Politechnika Wrocławska
- Akademia Morska w Gdyni
- Wyższa Szkoła Morska w Szczecinie
- Akademia Ekonomiczna im. Karola Adamieckiego w Katowicach
- Akademia Ekonomiczna w Krakowie
- Akademia Ekonomiczna w Poznaniu
- Szkoła Główna Handlowa
- Akademia Ekonomiczna im. Oskara Langego we Wrocławiu
- Akademia Pedagogiczna im. KEN w Krakowie
- Akademia Pedagogiki Specjalnej Im. Marii Grzegorzewskiej
- Akademia Podlaska w Siedlcach
- Akademia Świętokrzyska im. Jana Kochanowskiego w Kielcach

- Pomorska Akademia Pedagogiczna w Słupsku
- Akademia Pedagogiczna im. Jana Długosza w Częstochowie
- Wyższa Szkoła Filozoficzno-Pedagogiczna "Ignatianum" w Krakowie
- Wyższa Szkoła Pedagogiczna w Rzeszowie
- Akademia Techniczno-Rolnicza im. J. J. Śniadeckich w Bydgoszczy
- Akademia Rolnicza im. Hugona Kołłątaja w Krakowie
- Akademia Rolnicza w Lublinie
- Akademia Rolnicza im. Augusta Cieszkowskiego w Poznaniu
- Akademia Rolnicza w Szczecinie
- Szkoła Główna Gospodarstwa Wiejskiego w Warszawie
- Akademia Rolnicza we Wrocławiu
- Akademia Medyczna w Białymstoku
- Akademia Medyczna im. Ludwika Rydygiera w Bydgoszczy
- Akademia Medyczna w Gdańsku
- Śląska Akademia Medyczna w Katowicach
- Collegium Medicum Uniwersytetu Jagiellońskiego w Krakowie
- Akademia Medyczna w Lublinie
- Uniwersytet Medyczny w Łodzi
- Akademia Medyczna im. Karola Marcinkowskiego w Poznaniu
- Pomorska Akademia Medyczna w Szczecinie
- Akademia Medyczna w Warszawie
- Akademia Medyczna im. Piastów Śląskich we Wrocławiu
- Centrum Medyczne Kształcenia Podyplomowego
- Chrześcijańska Akademia Teologiczna w Warszawie
- Papieski Fakultet Teologiczny we Wrocławiu
- Papieski Wydział Teologiczny w Warszawie
- Instytut Teologiczny im. Błogosławionego Wincentego Kadłubka w Sandomierzu
- Instytut Teologiczny im. Świętego Jana Kantego w Bielsku-Białej
- Akademia Marynarki Wojennej im. Bohaterów Westerplatte w Gdyni
- Akademia Obrony Narodowej
- Wojskowa Akademia Techniczna im. Jarosława Dąbrowskiego w Warszawie
- Wojskowa Akademia Medyczna im. Gen. Dyw. Bolesława Szareckiego w Łodzi
- Wyższa Szkoła Oficerska Wojsk Lądowych im. Tadeusza Kościuszki we Wrocławiu
- Wyższa Szkoła Oficerska Wojsk Obrony Przeciwlotniczej im. Romualda Traugutta
- Wyższa Szkoła Oficerska im. gen. Józefa Bema w Toruniu
- Wyższa Szkoła Oficerska Sił Powietrznych w Dęblinie
- Wyższa Szkoła Oficerska im. Stefana Czarnieckiego w Poznaniu
- Wyższa Szkoła Policji w Szczytnie

- Szkoła Główna Służby Pożarniczej w Warszawie
- Akademia Muzyczna im. Feliksa Nowowiejskiego w Bydgoszczy
- Akademia Muzyczna im. Stanisława Moniuszki w Gdańsku
- Akademia Muzyczna im. Karola Szymanowskiego w Katowicach
- Akademia Muzyczna w Krakowie
- Akademia Muzyczna im. Grażyny i Kiejstuta Bacewiczów w Łodzi
- Akademia Muzyczna im. Ignacego Jana Paderewskiego w Poznaniu
- Akademia Muzyczna im. Fryderyka Chopina w Warszawie
- Akademia Muzyczna im. Karola Lipińskiego we Wrocławiu
- Akademia Wychowania Fizycznego i Sportu im. Jędrzeja Śniadeckiego w Gdańsku
- Akademia Wychowania Fizycznego w Katowicach
- Akademia Wychowania Fizycznego im. Bronisława Czecha w Krakowie
- Akademia Wychowania Fizycznego im. Eugeniusza Piaseckiego w Poznaniu
- Akademia Wychowania Fizycznego Józefa Piłsudskiego w Warszawie
- Akademia Wychowania Fizycznego we Wrocławiu
- Akademia Sztuk Pięknych w Gdańsku
- Akademia Sztuk Pięknych Katowicach
- Akademia Sztuk Pięknych im. Jana Matejki w Krakowie
- Akademia Sztuk Pięknych im. Władysława Strzemińskiego w Łodzi
- Akademia Sztuk Pięknych w Poznaniu
- Akademia Sztuk Pięknych w Warszawie
- Akademia Sztuk Pięknych we Wrocławiu
- Państwowa Wyższa Szkoła Teatralna im. Ludwika Solskiego w Krakowie
- Państwowa Wyższa Szkoła Filmowa, Telewizyjna i Teatralna im. Leona Schillera w Łodzi
- Akademia Teatralna im. Aleksandra Zelwerowicza w Warszawie
- Państwowa Wyższa Szkoła Zawodowa im. Jana Pawła II w Białej Podlaskiej
- Państwowa Wyższa Szkoła Zawodowa w Chełmie
- Państwowa Wyższa Szkoła Zawodowa w Ciechanowie
- Państwowa Wyższa Szkoła Zawodowa w Elblągu
- Państwowa Wyższa Szkoła Zawodowa w Głogowie
- Państwowa Wyższa Szkoła Zawodowa w Gorzowie Wielkopolskim
- Państwowa Wyższa Szkoła Zawodowa im. Ks. Bronisława Markiewicza w Jarosławiu
- Kolegium Karkonoskie w Jeleniej Górze
- Państwowa Wyższa Szkoła Zawodowa im. Prezydenta Stanisława Wojciechowskiego w Kaliszu
- Państwowa Wyższa Szkoła Zawodowa w Koninie
- Państwowa Wyższa Szkoła Zawodowa w Krośnie
- Państwowa Wyższa Szkoła Zawodowa im. Witelona w Legnicy
- Państwowa Wyższa Szkoła Zawodowa im. Jana Amosa Kodeńskiego w Lesznie

- Państwowa Wyższa Szkoła Zawodowa w Nowym Sączu
 - Państwowa Wyższa Szkoła Zawodowa w Nowym Targu
 - Państwowa Wyższa Szkoła Zawodowa w Nysie
 - Państwowa Wyższa Szkoła Zawodowa im. Stanisława Staszica w Pile
 - Państwowa Wyższa Szkoła Zawodowa w Płocku
 - Państwowa Wyższa Szkoła Wschodnioeuropejska w Przemyślu
 - Państwowa Wyższa Szkoła Zawodowa w Raciborzu
 - Państwowa Wyższa Szkoła Zawodowa im. Jana Gródka w Sanoku
 - Państwowa Wyższa Szkoła Zawodowa w Sulechowie
 - Państwowa Wyższa Szkoła Zawodowa im. Prof. Stanisława Tarnowskiego w Tarnobrzegu
 - Państwowa Wyższa Szkoła Zawodowa w Tarnowie
 - Państwowa Wyższa Szkoła Zawodowa im. Angelusa Silesiusa w Wałbrzychu
 - Państwowa Wyższa Szkoła Zawodowa we Włocławku
 - Państwowa Medyczna Wyższa Szkoła Zawodowa w Opolu
 - Państwowa Wyższa Szkoła Informatyki i Przedsiębiorczości w Łomży
 - Państwowa Wyższa Szkoła Zawodowa w Gnieźnie
 - Państwowa Wyższa Szkoła Zawodowa w Suwałkach
 - Państwowa Wyższa Szkoła Zawodowa w Wałczu
 - Państwowa Wyższa Szkoła Zawodowa w Oświęcimiu
 - Państwowa Wyższa Szkoła Zawodowa w Zamościu
- (2) Cultural institutions of regional and local self-government
- (3) National parks:
- Babiogórski Park Narodowy
 - Białowieski Park Narodowy
 - Biebrzański Park Narodowy
 - Bieszczadzki Park Narodowy
 - Drawieński Park Narodowy
 - Gorczański Park Narodowy
 - Kampinoski Park Narodowy
 - Karkonoski Park Narodowy
 - Magurski Park Narodowy
 - Narwiański Park Narodowy
 - Ojcowski Park Narodowy
 - Park Narodowy "Bory Tucholskie"
 - Park Narodowy Gór Stołowych
 - Park Narodowy "Ujście Warty"
 - Pieniński Park Narodowy
 - Poleski Park Narodowy

- Roztoczański Park Narodowy
 - Słowiński Park Narodowy
 - Świętokrzyski Park Narodowy
 - Tatrzański Park Narodowy
 - Wielkopolski Park Narodowy
 - Wigierski Park Narodowy
 - Woliński Park Narodowy
- (4) Public primary and secondary schools
- (5) Public radio and TV broadcasters:
- Telewizja Polska S.A. (Polish TV)
 - Polskie Radio S.A. (Polish Radio)
- (6) Public museums, theatres, libraries and other public cultural institutions:
- Muzeum Narodowe w Krakowie
 - Muzeum Narodowe w Poznaniu
 - Muzeum Narodowe w Warszawie
 - Zamek Królewski w Warszawie
 - Zamek Królewski na Wawelu - Państwowe Zbiory Sztuki
 - Muzeum Żup Krakowskich
 - Państwowe Muzeum Auschwitz-Birkenau
 - Państwowe Muzeum na Majdanku
 - Muzeum Stutthof w Sztutowie
 - Muzeum Zamkowe w Malborku
 - Centralne Muzeum Morskie
 - Muzeum "Łazienki Królewskie"
 - Muzeum Pałac w Wilanowie
 - Muzeum Łowiectwa i Jeździectwa w Warszawie
 - Muzeum Wojska Polskiego
 - Teatr Narodowy
 - Narodowy Stary Teatr Kraków
 - Teatr Wielki - Opera Narodowa
 - Filharmonia Narodowa
 - Galeria Zachęta
 - Centrum Sztuki Współczesnej
 - Centrum Rzeźby Polskiej w Orońsku
 - Międzynarodowe Centrum Kultury w Krakowie
 - Instytut im. Adama Mickiewicza
 - Dom Pracy Twórczej w Wigrach
 - Dom Pracy Twórczej w Radziejowicach

- Instytut Dziedzictwa Narodowego
 - Biblioteka Narodowa
 - Instytut Książki
 - Polski Instytut Sztuki Filmowej
 - Instytut Teatralny
 - FilMOTEKA Narodowa
 - Narodowe Centrum Kultury
 - Muzeum Sztuki Nowoczesnej w Warszawie
 - Muzeum Historii Polski w Warszawie
 - Centrum Edukacji Artystycznej
- (7) Public research institutions, research and development institutions and other research institutions
- (8) Public Autonomous Health Care Management Units whose founding body is a regional or local self-government or association thereof
- (9) Other:
- Państwowa Agencja Informacji i Inwestycji Zagranicznych

Portugal

- Institutos públicos sem carácter comercial ou industrial — (public institutions without commercial or industrial character)
- Serviços públicos personalizados — (public services having legal personality):
- Fundações públicas — (public foundations)
- Estabelecimentos públicos de ensino, investigação científica e saúde — (public institutions for education, scientific research and health)
- INGA (National Agricultural Intervention and Guarantee Institute/Instituto Nacional de –Intervenção e Garantia Agrícola)
- Instituto do Consumidor
- Instituto de Meteorologia
- Instituto da Conservação da Natureza
- Instituto da Água
- ICEP / Instituto de Comércio Externo de Portugal
- Instituto do Sangue

Romania

- Academia Română
- Biblioteca Națională a României
- Arhivele Naționale
- Institutul Diplomatic Român
- Institutul Cultural Român
- Institutul European din România
- Institutul de Investigare a Crimelor Comunismului

- Institutul de Memorie Culturală
- Agenția Națională pentru Programe Comunitare în Domeniul Educației și Formării Profesionale
- Centrul European UNESCO pentru Invățământul Superior
- Comisia Națională a României pentru UNESCO
- Societatea Română de Radiodifuziune
- Societatea Română de Televiziune
- Societatea Națională pentru Radiocomunicații
- Centrul Național al Cinematografiei
- Studioul de Creație Cinematografică
- Arhiva Națională de Filme
- Muzeul Național de Artă Contemporană
- Palatul Național al Copiilor
- Centrul Național pentru Burse de Studii în Străinătate
- Agenția pentru Sprijinirea Studenților
- Comitetul Olimpic și Sportiv Român
- Agenția pentru Cooperare Europeană în domeniul Tineretului (EUROTIN)
- Agenția Națională pentru Sprijinirea Inițiativelor Tinerilor (ANSIT)
- Institutul Național de Cercetare pentru Sport
- Consiliul Național pentru Combaterea Discriminării
- Secretariatul de Stat pentru Problemele Revoluționarilor din Decembrie 1989
- Secretariatul de Stat pentru Culte
- Agenția Națională pentru Locuințe
- Casa Națională de Pensii și alte Drepturi de Asigurări Sociale
- Casa Națională de Asigurări de Sănătate
- Inspecția Muncii
- Oficiul Central de Stat pentru Probleme Speciale
- Inspectoratul General pentru Situații de Urgență
- Agenția Națională de Consultanță Agricolă
- Agenția Națională pentru Ameliorare și Reproducție în Zootehnie
- Laboratorul Central pentru Carantină Fitosanitară
- Laboratorul Central pentru Calitatea Semințelor și a Materialului Săditor
- Institutul pentru Controlul produselor Biologice și Medicamentelor de Uz Veterinar
- Institutul de Igienă și Sănătate Publică și Veterinară
- Institutul de Diagnostic și Sănătate Animală
- Institutul de Stat pentru Testarea și Înregistrarea Soiurilor
- Banca de Resurse Genetice Vegetale
- Agenția Națională pentru Dezvoltarea și Implementarea Programelor de Reconstrucție a Zonelor Miniere

- Agenția Națională pentru Substanțe și Preparate Chimice Periculoase
- Agenția Națională de Control al Exporturilor Strategice și al Interzicerii Armelor Chimice
- Administrația Rezervației Biosferei "Delta Dunării" Tulcea
- Regia Națională a Pădurilor (ROMSILVA)
- Administrația Națională a Rezervelor de Stat
- Administrația Națională Apele Române
- Administrația Națională de Meteorologie
- Comisia Națională pentru Reciclarea Materialelor
- Comisia Națională pentru Controlul Activităților Nucleare
- Agenția Managerială de Cercetare Științifică, Inovare și Transfer Tehnologic
- Oficiul pentru Administrare și Operare al Infrastructurii de Comunicații de Date "RoEduNet"
- Inspecția de Stat pentru Controlul Cazanelor, Recipientelor sub Presiune și Instalațiilor de Ridicat
- Centrul Român pentru Pregătirea și Perfecționarea Personalului din Transporturi Navale
- Inspectoratul Navigației Civile (INC)
- Regia Autonomă Registrul Auto Român
- Agenția Spațială Română
- Școala Superioară de Aviație Civilă
- Regia Autonomă "Autoritatea Aeronautică Civilă Română"
- Aeroclubul României
- Centrul de Pregătire pentru Personalul din Industrie Bușteni
- Centrul Român de Comerț Exterior
- Centrul de Formare și Management București
- Agenția de Cercetare pentru Tehnică și Tehnologii Militare
- Agenția Română de Intervenții și Salvare Navală-ARSIN
- Asociația Română de Standardizare (ASRO)
- Asociația de Acreditare din România (RENAR)
- Comisia Națională de Prognoză (CNP)
- Institutul Național de Statistică (INS)
- Comisia Națională a Valorilor Mobiliare (CNVM)
- Comisia de Supraveghere a Asigurărilor (CSA)
- Comisia de Supraveghere a Sistemului de Pensii Private
- Consiliul Economic și Social (CES)
- Agenția Domeniilor Statului
- Oficiul Național al Registrului Comerțului
- Autoritatea pentru Valorificarea Activelor Statului (AVAS)
- Consiliul Național pentru Studierea Arhivelor Securității
- Avocatul Poporului
- Institutul Național de Administrație (INA)

- Inspectoratul Național pentru Evidența Persoanelor
- Oficiul de Stat pentru Invenții și Mărci (OSIM)
- Oficiul Român pentru Drepturile de Autor (ORDA)
- Oficiul Național al Monumentelor Istorice
- Oficiul Național de Prevenire și Combatere a Spălării Banilor (ONPCSB)
- Biroul Român de Metrologie Legală
- Inspectoratul de Stat în Construcții
- Compania Națională de Investiții
- Compania Națională de Autostrăzi și Drumuri Naționale
- Agenția Națională de Cadastru și Publicitate Imobiliară
- Administrația Națională a Îmbunătățirilor Funciare
- Garda Financiară
- Garda Națională de Mediu
- Institutul Național de Expertize Criminalistice
- Institutul Național al Magistraturii
- Școala Națională de Grefieri
- Administrația Generală a Penitenciarelor
- Oficiul Registrului Național al Informațiilor Secrete de Stat
- Autoritatea Națională a Vămilelor
- Banca Națională a României
- Regia Autonomă "Monetăria Statului"
- Regia Autonomă "Imprimeria Băncii Naționale"
- Regia Autonomă "Monitorul Oficial"
- Oficiul Național pentru Cultul Eroilor
- Oficiul Român pentru Adopții
- Oficiul Român pentru Imigrări
- Compania Națională "Loteria Română"
- Compania Națională "ROMTEHNICA"
- Compania Națională "ROMARM"
- Agenția Națională pentru Romi
- Agenția Națională de Presă "ROMPRESS"
- Regia Autonomă "Administrația Patrimoniului Protocolului de Stat"
- Institute și centre de cercetare (Research Institutes and Centers)
- Instituții de învățământ de stat (Education State Institutes)
- Universități de stat (State Universities)
- Muzee (Museums)
- Biblioteci de stat (State Libraries)
- Teatre de stat, opere, operete, filarmonica, centre și case de cultură (State Theaters, Operas, –Philharmonic Orchestras, Cultural houses and Centers)

- Reviste (Magazines)
- Edituri (Publishing Houses)
- Inspectorate școlare, de cultură, de culte (School, Culture and Cults Inspectorates)
- Complexuri, federații și cluburi sportive (Sport Federations and Clubs)
- Spitale, sanatorii, policlinici, dispensare, centre medicale, institute medico-legale, stații ambulanță (Hospitals, sanatoriums, Clinics, Medical Units, Legal-Medical Institutes, Ambulance Stations)
- Unități de asistență socială (Social Assistance Units)
- Tribunale (Courts)
- Judecătorii (Law Judges)
- Curți de apel (Appeal Courts)
- Penitenciare (Penitentiaries)
- Parchetele de pe lângă instanțele judecătorești (Prosecutor's Offices)
- Unități militare (Military Units)
- Instanțe militare (Military Courts)
- Inspectorate de poliție (Police Inspectorates)
- Centre de odihnă (Resting Houses)

Slovenia

- Javni zavodi s področja vzgoje, izobraževanja ter športa (public institutes in the area of child care, education and sport)
- Javni zavodi s področja zdravstva (public institutes in the area of health care)
- Javni zavodi s področja socialnega varstva (public institutes in the area of social security)
- Javni zavodi s področja kulture (public institutes in the area of culture)
- Javni zavodi s področja raziskovalne dejavnosti (public institutes in the area of science and research)
- Javni zavodi s področja kmetijstva in gozdarstva (public institutes in the area of agriculture and forestry)
- Javni zavodi s področja okolja in prostora (public institutes in the area of environment and spatial planning)
- Javni zavodi s področja gospodarskih dejavnosti (public institutes in the area of economic activities)
- Javni zavodi s področja malega gospodarstva in turizma (public institutes in the area of small enterprises and tourism)
- Javni zavodi s področja javnega reda in varnosti (public institutes in the area of public order and security)
- Agencije (agencies)
- Skladi socialnega zavarovanja (social security funds)
- Javni skladi na ravni države in na ravni občin (public funds at the level of the central government and local communities)
- Družba za avtoceste v RS
- Subjects created by State or local organs and falling under the budget of the Republic of Slovenia or of local authorities
- Other legal persons, corresponding to the definition of State persons provided by the ZJN-2, article 3, 2nd paragraph

Slovakia

Any legal person constituted or established by particular legal regulation or administrative measure to the purpose of meeting needs in the general interest, not having industrial or commercial character, and at the same time satisfying at least one of the following conditions:

- is fully or partially financed by a contracting authority, i. e. a government authority, municipality, Self-government Region or other legal person, which satisfies at the same time the conditions referred to in Article 1 (9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council
- is managed or controlled by a contracting authority, i. e. by a government authority, municipality, Self-government Region or other body governed by public law, which satisfies at the same time the conditions referred to in Article 1 (9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council
- is a contracting authority, i. e. a government authority, municipality, Self-government Region or other legal person, which satisfies at the same time the conditions referred to in Article 1 (9) letter (a) or (b) or (c) of Directive 2004/18/EC of the European Parliament and of the Council, appoints or elects more than one half of the members of its managerial or supervisory board

Such persons are bodies governed by public law exercising the activity, as for example:

- pursuant to Act No. 16/2004 Coll. on Slovak Television
- pursuant to Act No. 619/2003 Coll. on Slovak Radio
- pursuant to Act No. 581/2004 Coll. on health insurance companies in wording of the Act No. 719/2004 Coll. providing public health insurance pursuant to Act No. 580/2004 Coll. on health insurance in wording of Act No. 718/2004 Coll.
- pursuant to Act No. 121/2005 Coll., by which the consolidated wording of the Act No. 461/2003 Coll. on social insurance, as amended, has been promulgated

Finland

Public or publicly controlled bodies and undertakings except those of an industrial or commercial nature.

Sweden

All non-commercial bodies whose public contracts are subject to supervision by the Swedish Competition Authority

United Kingdom

Bodies:

- Design Council
- Health and Safety Executive
- National Research Development Corporation
- Public Health Laboratory Service Board
- Advisory, Conciliation and Arbitration Service
- Commission for the New Towns
- National Blood Authority
- National Rivers Authority
- Scottish Enterprise
- Ordnance Survey
- Financial Services Authority

Categories:

- Maintained schools
- Universities and colleges financed for the most part by other contracting authorities
- National Museums and Galleries
- Research Councils
- Fire Authorities
- National Health Service Strategic Health Authorities
- Police Authorities
- New Town Development Corporations
- Urban Development Corporations

SUBSECTION 3

UTILITIES

Title VI of this Agreement shall apply to the entities referred to in this Subsection as regards to procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, according to Article 173 paragraphs 6 to 8 of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Specified in Subsection 4

Threshold SDR 400 000

Services:

Specified in Subsection 5

Threshold SDR 400 000

Construction Services:

Specified in Subsection 6

Threshold SDR 5 000 000

Procuring Entities:

All contracting entities whose procurement is covered by Directive 2004/17/EC (hereinafter, the "European Union Utilities Directive") which are contracting authorities (e.g. those covered under Subsections 1 and 2) or public undertakings ⁽¹⁾ and which have as one of their activities any of those referred to below or any combination thereof:

- (a) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of drinking water or the supply of drinking water to such networks;
- (b) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of electricity or the supply of electricity to such networks;
- (c) the provision of airport or other terminal facilities to carriers by air;

⁽¹⁾ According to the European Union Utilities Directive, a public undertaking is any undertaking over which the contracting authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it.

A dominant influence on the part of the contracting authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

- hold the majority of the undertaking's subscribed capital, or
- control the majority of the votes attaching to shares issued by the undertaking, or
- can appoint more than half of the undertaking's administrative, management or supervisory body.

- (d) the provision of maritime or inland port or other terminal facilities to carriers by sea or inland waterway; and
- (e) the provision or operation of networks ⁽¹⁾ providing a service to the public in the field of transport by urban railway, automated systems, tramway, trolley bus, bus or cable.

Indicative lists of contracting authorities and public undertakings fulfilling the criteria set out above are included.

Notes to this Subsection

1. Contracts awarded for the pursuit of an activity listed above when exposed to competitive forces in the market concerned are not covered by Title VI of this Agreement.
2. Title VI of this Agreement shall not apply to contracts awarded by procuring entities covered under this Subsection:
 - for the purchase of water and for the supply of energy or of fuels for the production of energy;
 - for purposes other than the pursuit of their activities as listed in this Subsection or for the pursuit of such activities in a country that is not party to the European Economic Area (EEA);
 - for purposes of re-sale or hire to third parties, provided that the procuring entity enjoys no special or exclusive right to sell or hire the subject of such contracts and other entities are free to sell or hire it under the same conditions as the procuring entity.
3. The supply of drinking water or electricity to networks which provide a service to the public by a procuring entity other than a contracting authority shall not be considered as an activity within the meaning of paragraphs (a) or (b) of this Subsection where:
 - the production of drinking water or electricity by the entity concerned takes place because its consumption is necessary for carrying out an activity other than that referred to in paragraphs (a) to (e) of this Subsection; and
 - supply to the public network depends only on the entity's own consumption and has not exceeded 30 per cent of the entity's total production of drinking water or energy, having regard to the average for the preceding three years, including the current year.
4. (a) Provided that the conditions in subparagraph (b) below are met, Title VI of this Agreement shall not apply to contracts awarded:
 - (i) by a procuring entity to an affiliated undertaking ⁽²⁾, or
 - (ii) by a joint venture, formed exclusively by a number of procuring entities for the purpose of carrying out activities within the meaning of paragraph (a) to (e) of this Subsection, to an undertaking which is affiliated with one of these procuring entities.
 (b) Subparagraph (a) shall apply to services or supplies contracts provided that at least 80 % of the average turnover of the affiliated undertaking with respect to services or supplies for the preceding three years derives respectively from the provision of such services or supplies to undertakings with which it is affiliated ⁽³⁾.
5. Title VI of this Agreement shall not apply to contracts awarded:
 - (i) by a joint venture, formed exclusively by a number of procuring entities for the purposes of carrying out activities within the meaning of paragraphs (a) to (e) of this Subsection, to one of these procuring entities; or
 - (ii) by a procuring entity to such a joint venture of which it forms part, provided that the joint venture has been set up to carry out the activity concerned over a period of at least three years and the instrument setting up the joint venture stipulates that the procuring entities, which form it, will be part thereof for at least the same period.

⁽¹⁾ As regards transport services, a network shall be considered to exist where the service is provided under operating conditions laid down by a competent authority of an European Union Member State, such as conditions on the routes to be served, the capacity to be made available or the frequency of the service.

⁽²⁾ "affiliated undertaking" means any undertaking the annual accounts of which are consolidated with those of the procuring entity in accordance with the requirements of Council Directive 83/349/EEC on consolidated accounts, or in case of entities not subject to that Directive, any undertaking over which the procuring entity may exercise, directly or indirectly, a dominant influence, or which may exercise a dominant influence over the procuring entity, or which, in common with the procuring entity, is subject to the dominant influence of another undertaking by virtue of ownership, financial participation, or the rules which govern it.

⁽³⁾ When, because of the date on which an affiliated undertaking was created or commenced activities, the turnover is not available for the preceding three years, it will be sufficient for that undertaking to show that the turnover referred to in this subparagraph is credible, in particular by means of business projections.

INDICATIVE LISTS OF CONTRACTING AUTHORITIES AND PUBLIC UNDERTAKINGS FULFILLING THE CRITERIA
LAID DOWN UNDER THIS SUBSECTION

I. PRODUCTION, TRANSPORT OR DISTRIBUTION OF ELECTRICITY

Belgium

- Local authorities and associations of local authorities, for this part of their activities
- Société de Production d'Electricité/ Elektriciteitsproductie Maatschappij
- Electrabel/ Electrabel
- Elia

Bulgaria

Entities licensed for production, transport, distribution, public delivery or supply by an end supplier of electricity pursuant to Article 39(1) of the Закона за енергетиката (обн., ДВ, бр.107/09.12.2003):

- АЕЦ Козлодуй - ЕАД
- Болкан Енерджи АД
- Брикел - ЕАД
- Българско акционерно дружество Гранитоид АД
- Девен АД
- ЕВН България Електроразпределение АД
- ЕВН България Електроснабдяване АД
- ЕЙ И ЕС – ЗС Марица Изток 1
- Енергийна компания Марица Изток III - АД
- Енерго-про България - АД
- ЕОН България Мрежи АД
- ЕОН България Продажби АД
- ЕРП Златни пясъци АД
- ЕСО ЕАД
- ЕСП "Златни пясъци" АД
- Златни пясъци-сервиз АД
- Калиакра Уинд Пауър АД
- НЕК ЕАД
- Петрол АД
- Петрол Сторидж АД
- Пиринска Бистрица-Енергия АД
- Руно-Казанлък АД
- Централ хидроелектрик дъо Булгари ЕООД
- Слънчев бряг АД
- ТЕЦ - Бобов Дол ЕАД
- ТЕЦ - Варна ЕАД

- ТЕЦ "Марица 3" – АД
- ТЕЦ Марица Изток 2 – ЕАД
- Топлофикация Габрово – ЕАД
- Топлофикация Казанлък – ЕАД
- Топлофикация Перник – ЕАД
- Топлофикация Плевен – ЕАД
- ЕВН България Топлофикация - Пловдив - ЕАД
- Топлофикация Русе – ЕАД
- Топлофикация Сливен – ЕАД
- Топлофикация София – ЕАД
- Топлофикация Шумен – ЕАД
- Хидроенергострой ЕООД
- ЧЕЗ България Разпределение АД
- ЧЕЗ Електро България АД

Czech Republic

All contracting entities in the sectors which supply services in the electricity sector defined in section 4 paragraph 1 letter c) of Act. No. 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

- ČEPS, a. s.
- ČEZ, a. s.
- Dalkia Česká republika, a.s.
- PREdistribuce, a.s.
- Plzeňská energetika a.s.
- Sokolovská uhelná, právní nástupce, a.s.

Denmark

- Entities producing electricity on the basis of a licence pursuant to § 10 of lov om elforsyning, see Consolidation Act No 1115 of 8 November 2006.
- Entities transporting electricity on the basis of a licence pursuant to § 19 of lov om elforsyning, see Consolidation Act No 1115 of 8 November 2006.
- Transport of electricity carried out by Energinet Danmark or subsidiary companies fully owned by Energinet Danmark according to lov om Energinet Danmark § 2, stk. 2 og 3, see Act No 1384 of 20 December 2004.

Germany

Local authorities, public law bodies or associations of public law bodies or State undertakings, supplying energy to other undertakings, operating an energy supply network or having power of disposal to an energy supply network by virtue of ownership pursuant to Article 3(18) of the Gesetz über die Elektrizitäts- und Gasversorgung (Energiewirtschaftsgesetz) of 24 April 1998, as last amended on 9 December 2006.

Estonia

Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

- AS Eesti Energia
- OÜ Jaotusvõrk (Jaotusvõrk LLC)
- AS Narva Elektriamaad
- OÜ Põhivõrk

Ireland

- The Electricity Supply Board
- ESB Independent Energy [ESBIE — electricity supply]
- Synergen Ltd. [electricity generation]
- Viridian Energy Supply Ltd. [electricity supply]
- Huntstown Power Ltd. [electricity generation]
- Bord Gáis Éireann [electricity supply]
- Electricity Suppliers and Generators licensed under the *Electricity Regulation Act 1999*
- EirGrid plc

Greece

'Δημόσια Επιχείρηση Ηλεκτρισμού Α.Ε.', set up by Law No 1468/1950 περί ιδρύσεως της ΔΕΗ and operates in accordance with Law No 2773/1999 and Presidential Decree No 333/1999.

Spain

- Red Eléctrica de España, S.A.
- Endesa, S.A.
- Iberdrola, S.A.
- Unión Fenosa, S.A.
- Hidroeléctrica del Cantábrico, S.A.
- Electra del Viesgo, S.A.
- Other entities undertaking the production, transport and distribution of electricity, pursuant to Ley 54/1997, de 27 de noviembre, del Sector eléctrico and its implementing legislation

France

- Électricité de France, set up and operating pursuant to Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended
- RTE, manager of the electricity transport network
- Entities distributing electricity, mentioned in article 23 of Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended (mixed economy distribution companies, régies or similar services composed of regional or local authorities) Ex: Gaz de Bordeaux, Gaz de Strasbourg
- Compagnie nationale du Rhône
- Electricité de Strasbourg

Italy

- Companies in the Gruppo Enel authorised to produce, transmit and distribute electricity within the meaning of Decreto Legislativo N° 79 of 16 March 1999, as subsequently amended and supplemented
- TERNA- Rete elettrica nazionale SpA
- Other undertakings operating on the basis of concessions under Decreto Legislativo N° 79 of 16 March 1999

Cyprus

- Η Αρχή Ηλεκτρισμού Κύπρου established by the περί Αναπτύξεως Ηλεκτρισμού Νόμο, Κεφ. 171.
- Διαχειριστής Συστήματος Μεταφοράς was established in accordance with article 57 of the Περί Ρύθμισης της Αγοράς Ηλεκτρισμού Νόμου 122(I) του 2003

Other persons, entities or businesses which operate an activity which is established in article 3 of the European Union Utilities Directive and which operate on the basis of a license granted by virtue of article 34 of περί Ρύθμισης της αγοράς Ηλεκτρισμού Νόμου του 2003 (N. 122(I)/2003).

Latvia

VAS "Latvenergo" and other enterprises which produce, transmit and distribute electricity, and which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām".

Lithuania

- State Enterprise Ignalina Nuclear Power Plant
- Akcinė bendrovė "Lietuvos energija"
- Akcinė bendrovė "Lietuvos elektrinė"
- Akcinė bendrovė Rytų skirstomieji tinklai
- Akcinė bendrovė "VST"
- Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing electricity production, transportation or distribution activity pursuant to the Law on Electricity of the Republic of Lithuania (Official Gazette, No. 66-1984, 2000; No. 107-3964, 2004) and the Law on Nuclear Energy of the Republic of Lithuania (Official Gazette, No. 119-2771, 1996).

Luxembourg

- Compagnie grand-ducale d'électricité de Luxembourg (CEGEDEL), producing or distributing electricity pursuant to the Convention concernant l'établissement et l'exploitation des réseaux de distribution d'énergie électrique dans le Grand-Duché du Luxembourg of 11 November 1927, approved by the Law of 4 January 1928
- Local authorities responsible for the transport or distribution of electricity
- Société électrique de l'Our (SEO)
- Syndicat de communes SIDOR

Hungary

Entities producing, transporting or distributing electricity pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2007. évi LXXXVI. törvény a villamos energiáról

Malta

Korporazzjoni Enemalta (Enemalta Corporation)

Netherlands

Entities distributing electricity on the basis of a licence (vergunning) granted by the provincial authorities pursuant to the Provinciewet. For instance:

— Essent

— Nuon

Austria

Entities operating a transmission or distribution network pursuant to the Elektrizitätswirtschafts- und Organisationsgesetz, BGBl. I No 143/1998, as amended, or pursuant to the Elektrizitätswirtschafts(wesen)gesetze of the nine Länder

Poland

Energy companies within the meaning of ustawa z dnia 10 kwietnia 1997 r. Prawo energetyczne, including among others:

— BOT Elektrownia "Opole" S.A., Brzezie

— BOT Elektrownia Bełchatów S.A.

— BOT Elektrownia Turów S.A., Bogatynia

— Elbląskie Zakłady Energetyczne S.A. w Elblągu

— Elektrociepłownia Chorzów "ELCHO" Sp. z o.o.

— Elektrociepłownia Lublin - Wrotków Sp. z o.o.

— Elektrociepłownia Nowa Sarzyna Sp. z o.o.

— Elektrociepłownia Rzeszów S.A.

— Elektrociepłownie Warszawskie S.A.

— Elektrownia "Kozienice" S.A.

— Elektrownia "Stalowa Wola" S.A.

— Elektrownia Wiatrowa, Sp. z o.o., Kamieńsk

— Elektrownie Szczytowo-Pompe S.A., Warszawa

— ENEA S.A., Poznań

— Energetyka Sp. z o.o., Lublin

— EnergiaPro Koncern Energetyczny S.A., Wrocław

— ENION S.A., Kraków

— Górnośląski Zakład Elektroenergetyczny S.A., Gliwice

— Koncern Energetyczny Energa S.A., Gdańsk

— Lubelskie Zakłady Energetyczne S.A.

— Łódzki Zakład Energetyczny S.A.

— PKP Energetyka Sp. z o.o., Warszawa

— Polskie Sieci Elektroenergetyczne S.A., Warszawa

— Południowy Koncern Energetyczny S.A., Katowice

— Przedsiębiorstwo Energetyczne w Siedlcach Sp. z o.o.

— PSE-Operator S.A., Warszawa

— Rzeszowski Zakład Energetyczny S.A.

- Zakład Elektroenergetyczny "Elsen" Sp. z o.o., Częstochowa
- Zakład Energetyczny Białystok S.A.
- Zakład Energetyczny Łódź-Teren S.A.
- Zakład Energetyczny Toruń S.A.
- Zakład Energetyczny Warszawa-Teren
- Zakłady Energetyczne Okręgu Radomsko-Kieleckiego S.A.
- Zespół Elektrociepłowni Bydgoszcz S.A.
- Zespół Elektrowni Dolna Odra S.A., Nowe Czarnowo
- Zespół Elektrowni Ostrołęka S.A.
- Zespół Elektrowni Pątnów-Adamów-Konin S.A.
- Polskie Sieci Elektroenergetyczne S.A.
- Przedsiębiorstwo Energetyczne MEGAWAT Sp. z o.o.
- Zespół Elektrowni Wodnych Niedzica S.A.
- Energetyka Południe S.A.

Portugal

(1) Production of Electricity:

Entities that produce electricity pursuant to:

- Decreto-Lei n° 29/2006, de 15 de Fevereiro que estabelece as bases gerais da organização e o funcionamento do sistema eléctrico nacional (SEN), e as bases gerais aplicáveis ao exercício das actividades de produção, transporte, distribuição e comercialização de electricidade e à organização dos mercados de electricidade
- Decreto-Lei n° 172/2006, de 23 de Agosto, que desenvolve os princípios gerais relativos à organização e ao funcionamento do SEN, regulamentando o diploma a trás referido
- Entities that produce electricity under a special regime pursuant to Decreto-Lei n° 189/88 de 27 de Maio, com a redacção dada pelos Decretos-Lei n° 168/99, de 18 de Maio, n° 313/95, de 24 de Novembro, n° 538/99, de 13 de Dezembro, n° 312/2001 e n° 313/2001, ambos de 10 de Dezembro, Decreto-Lei n° 339-C/2001, de 29 de Dezembro, Decreto-Lei n° 68/2002, de 25 de Março, Decreto-Lei n° 33-A/2005, de 16 de Fevereiro, Decreto-Lei n° 225/2007, de 31 de Maio e Decreto-Lei n° 363/2007, de 2 Novembro

(2) Transport of Electricity:

Entities that transport electricity pursuant to:

- Decreto-Lei n° 29/2006, de 15 de Fevereiro e do Decreto-Lei n° 172/2006, de 23 de Agosto.

(3) Distribution of Electricity:

- Entities that distribute electricity pursuant to Decreto-Lei n° 29/2006, de 15 de Fevereiro, e do Decreto-Lei n° 172/2006, de 23 de Agosto
- Entities that distribute electricity pursuant to Decreto-Lei n° 184/95, de 27 de Julho, com a redacção dada pelo Decreto-Lei n° 56/97, de 14 de Março e do Decreto-Lei n° 344-B/82, de 1 de Setembro, com a redacção dada pelos Decretos-Lei n° 297/86, de 19 de Setembro, Decreto-Lei n° 341/90, de 30 de Outubro e Decreto-Lei n° 17/92, de 5 de Fevereiro

Romania

- Societatea Comercială de Producere a Energiei Electrice Hidroelectrica-SA București
- Societatea Națională "Nuclearelectrică" S.A.
- Societatea Comercială de Producere a Energiei Electrice și Termice Termoelectrica S.A.

- S.C. Electrocentrale Deva S.A.
- S.C. Electrocentrale București S.A.
- S.C. Electrocentrale Galați S.A.
- S.C. Electrocentrale Termoelectrica S.A.
- S.C. Complexul Energetic Craiova S.A.
- S.C. Complexul Energetic Rovinari S.A.
- S.C. Complexul Energetic Turceni S.A.
- Compania Națională de Transport a Energiei Electrice Transelectrica S.A. București
- Societatea Comercială Electrica S.A., București
- S.C. Filiala de Distribuție a Energiei Electrice
- "Electrica Distribuție Muntenia Nord" S.A.
- S.C. Filiala de Furnizare a Energiei Electrice
- "Electrica Furnizare Muntenia Nord" S.A.
- S.C. Filiala de Distribuție și Furnizare a Energiei Electrice Electrica Muntenia Sud
- S.C. Filiala de Distribuție a Energiei Electrice
- "Electrica Distribuție Transilvania Sud" S.A.
- S.C. Filiala de Furnizare a Energiei Electrice
- "Electrica Furnizare Transilvania Sud" S.A.
- S.C. Filiala de Distribuție a Energiei Electrice
- "Electrica Distribuție Transilvania Nord" S.A.
- S.C. Filiala de Furnizare a Energiei Electrice
- "Electrica Furnizare Transilvania Nord" S.A.
- Enel Energie
- Enel Distribuție Banat
- Enel Distribuție Dobrogea
- E.ON Moldova S.A.
- CEZ Distribuție

Slovenia

Entities producing, transporting or distributing electricity pursuant to the Energetski zakon (Uradni list RS, 79/99).

Mat. št.	Naziv	Poštna št.	Kraj
1613383	Borzen d.o.o.	1000	Ljubljana
5175348	Elektro Gorenjska d.d.	4000	Kranj
5223067	Elektro Celje d.d.	3000	Celje
5227992	Elektro Ljubljana d.d.	1000	Ljubljana
5229839	Elektro Primorska d.d.	5000	Nova Gorica
5231698	Elektro Maribor d.d.	2000	Maribor

Mat. št.	Naziv	Poštna št.	Kraj
5427223	Elektro - Slovenija d.o.o.	1000	Ljubljana
5226406	Javno podjetje Energetika Ljubljana d.o.o.	1000	Ljubljana
1946510	Infra d.o.o.	8290	Sevnica
2294389	Sodo sistemski operater distribucijskega omrežja z električno energijo d.o.o.	2000	Maribor
5045932	Egs-Ri d.o.o.	2000	Maribor

Slovakia

Entities providing for, on the basis of a permission, the production, transport through transmission network system, distribution and supply for the public of electricity through distribution networks pursuant to Act No. 656/2004 Coll.

For example:

- Slovenské elektrárne, a.s.
- Slovenská elektrizačná prenosová sústava, a.s.
- Západoslovenská energetika, a.s.
- Stredoslovenská energetika, a.s.
- Východoslovenská energetika, a.s.

Finland

Municipal entities and public enterprises producing electricity and entities responsible for the maintenance of electricity transport or distribution networks and for transporting electricity or for the electricity system under a licence pursuant to Section 4 or 16 of sähkömarkkinalaki/elmarknadslagen (386/1995) and pursuant to laki vesi- ja energiahuollon, liikenteen ja postipalvelujen alalla toimivien yksiköiden hankinnoista (349/2007)/lag om upphandling inom sektorerna vatten, energi, transporter och posttjänster (349/2007)

Sweden

Entities transporting or distributing electricity on the basis of a concession pursuant to ellagen (1997:857)

United Kingdom

- A person licensed under section 6 of the Electricity Act 1989
- A person licensed under Article 10(1) of the Electricity (Northern Ireland) Order 1992
- National Grid Electricity Transmission plc
- System Operation Northern Ireland Ltd
- Scottish & Southern Energy plc
- SPTransmission plc

II. PRODUCTION, TRANSPORT OR DISTRIBUTION OF DRINKING WATER

Belgium

- Local authorities and associations of local authorities, for this part of their activities
- Société Wallonne des Eaux
- Vlaams Maatschappij voor Watervoorziening

Bulgaria

- "Тузлушка гора" – ЕООД, Антоново
- "В И К – Батак" – ЕООД, Батак
- "В и К – Белово" – ЕООД, Белово
- "Водоснабдяване и канализация Берковица" – ЕООД, Берковица
- "Водоснабдяване и канализация" – ЕООД, Благоевград
- "В и К – Бебреш" – ЕООД, Ботевград
- "Инфрастрой" – ЕООД, Брацигово
- "Водоснабдяване" – ЕООД, Брезник
- "Водоснабдяване и канализация" – ЕАД, Бургас
- "Лукойл Нефтохим Бургас" АД, Бургас
- "Бързийска вода" – ЕООД, Бързия
- "Водоснабдяване и канализация" – ООД, Варна
- "ВИК" ООД, к.к. Златни пясъци
- "Водоснабдяване и канализация Йовковци" – ООД, Велико Търново
- "Водоснабдяване, канализация и териториален водоинженеринг" – ЕООД, Велинград
- "ВИК" – ЕООД, Видин
- "Водоснабдяване и канализация" – ООД, Враца
- "В И К" – ООД, Габрово
- "В И К" – ООД, Димитровград
- "Водоснабдяване и канализация" – ЕООД, Добрич
- "Водоснабдяване и канализация – Дупница" – ЕООД, Дупница
- ЧПСОВ, в.с. Елени
- "Водоснабдяване и канализация" – ООД, Исперих
- "Аспарухов вал" ЕООД, Кнежа
- "В И К – Кресна" – ЕООД, Кресна
- "Меден кладенец" – ЕООД, Кубрат
- "ВИК" – ООД, Кърджали
- "Водоснабдяване и канализация" – ООД, Кюстендил
- "Водоснабдяване и канализация" – ООД, Ловеч
- "В и К – Стримон" – ЕООД, Микрево
- "Водоснабдяване и канализация" – ООД, Монтана
- "Водоснабдяване и канализация – П" – ЕООД, Панагюрище
- "Водоснабдяване и канализация" – ООД, Перник
- "В И К" – ЕООД, Петрич
- "Водоснабдяване, канализация и строителство" – ЕООД, Пещера
- "Водоснабдяване и канализация" – ЕООД, Плевен

- "Водоснабдяване и канализация" – ЕООД, Пловдив
- "Водоснабдяване–Дунав" – ЕООД, Разград
- "ВКТВ" – ЕООД, Ракитово
- ЕТ "Ердуван Чакър", Раковски
- "Водоснабдяване и канализация" – ООД, Русе
- "Екопроект-С" ООД, Русе
- "УВЕКС" – ЕООД, Сандански
- "ВиК-Паничище" ЕООД, Сапарева баня
- "Водоснабдяване и канализация" – ЕАД, Свищов
- "Бяла" – ЕООД, Севлиево
- "Водоснабдяване и канализация" – ООД, Силистра
- "В и К" – ООД, Сливен
- "Водоснабдяване и канализация" – ЕООД, Смолян
- "Софийска вода" – АД, София
- "Водоснабдяване и канализация" – ЕООД, София
- "Стамболово" – ЕООД, Стамболово
- "Водоснабдяване и канализация" – ЕООД, Стара Загора
- "Водоснабдяване и канализация-С" – ЕООД, Стрелча
- "Водоснабдяване и канализация – Тетевен" – ЕООД, Тетевен
- "В и К – Стенето" – ЕООД, Троян
- "Водоснабдяване и канализация" – ООД, Търговище
- "Водоснабдяване и канализация" – ЕООД, Хасково
- "Водоснабдяване и канализация" – ООД, Шумен
- "Водоснабдяване и канализация" – ЕООД, Ямбол

Czech Republic

All contracting entities in the sectors which supply services in the water management industry defined in section 4 paragraph 1 letters d), e) of Act. N° 137/2006 Sb. on Public Contracts

Examples of contracting entities:

- Veolia Voda Česká Republika, a.s.
- Pražské vodovody a kanalizace, a.s.
- Severočeská vodárenská společnost a.s.
- Severomoravské vodovody a kanalizace Ostrava a.s.
- Ostravské vodárny a kanalizace a.s.

Denmark

- Entities supplying water as defined in § 3(3) of *lov om vandforsyning m.v.*, see Consolidation Act No 71 of 17 January 2007.

Germany

- Entities producing or distributing water pursuant to the Eigenbetriebsverordnungen or Eigenbetriebsgesetze of the Länder (public utility companies)
- Entities producing or distributing water pursuant to the Gesetze über die kommunale Gemeinschaftsarbeit oder Zusammenarbeit of the Länder
- Entities producing water pursuant to the Gesetz über Wasser- und Bodenverbände of 12 February 1991, as last amended on 15 May 2002
- Publicly-owned companies producing or distributing water pursuant to the Kommunalgesetze, in particular the Gemeindeverordnungen of the Länder
- Undertakings set up pursuant to the Aktiengesetz of 6 September 1965, as last amended on 5 January 2007, or the GmbH-Gesetz of 20 April 1892, as last amended on 10 November 2006, or having the legal status of a Kommanditgesellschaft (limited partnership), producing or distributing water on the basis of a special contract with regional or local authorities

Estonia

- Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):
 - AS Haapsalu Veevärk
 - AS Kuressaare Veevärk
 - AS Narva Vesi
 - AS Paide Vesi
 - AS Pärnu Vesi
 - AS Tartu Veevärk
 - AS Valga Vesi
 - AS Võru Vesi

Ireland

Entities producing or distributing water pursuant to the Local Government [Sanitary Services] Act 1878 to 1964

Greece

- 'Εταιρεία Υδρεύσεως και Αποχετεύσεως Πρωτευούσης Α.Ε.' ('Ε.Υ.Δ.Α.Π.' or 'Ε.Υ.Δ.Α.Π. Α.Ε.'). The legal status of the company is governed by the provisions of Consolidated Law No 2190/1920, Law No 2414/1996 and additionally by the provisions of Law No 1068/80 and Law No 2744/1999
- 'Εταιρεία Ύδρευσης και Αποχέτευσης Θεσσαλονίκης Α.Ε.' ('Ε.Υ.Α.Θ. Α.Ε.') governed by the provisions of Law No 2937/2001 (Greek Official Gazette 169 Α') and of Law No 2651/1998 (Greek Official Gazette 248 Α')
- 'Δημοτική Επιχείρηση Ύδρευσης και Αποχέτευσης Μείζονος Περιοχής Βόλου' ('ΔΕΥΑΜΒ'), which operates pursuant to Law No 890/1979
- 'Δημοτικές Επιχειρήσεις Ύδρευσης — Αποχέτευσης', (water supply and sewerage Municipal companies) which produce and distribute water pursuant to Law No 1069/80 of 23 August 1980
- 'Σύνδεσμοι Ύδρευσης', (municipal and community water supply associations) which operate pursuant to Presidential Decree No 410/1995, in accordance with the Κώδικος Δήμων και Κοινοτήτων
- 'Δήμοι και Κοινότητες', (Municipalities and Communitites) which operate pursuant to Presidential Decree No 410/1995, in accordance with the Κώδικος Δήμων και Κοινοτήτων

Spain

- Mancomunidad de Canales de Taibilla
- Aigües de Barcelona S.A., y sociedades filiales

- Canal de Isabel II
- Agencia Andaluza del Agua
- Agencia Balear de Agua y de la Calidad Ambiental
- Other public entities which are part of or depend on the "Comunidades Autónomas" and on the "Corporaciones locales" and which are active in the field of drinking water distribution
- Other private entities enjoying special or exclusive rights granted by the "Corporaciones locales" in the field of drinking water distribution

France

Regional or local authorities and public local bodies producing or distributing drinking water:

- Régies des eaux, (examples: Régie des eaux de Grenoble, régie des eaux de Megève, régie municipale des eaux et de l'assainissement de Mont-de-Marsan, régie des eaux de Venelles)
- Water transport, delivery and production bodies (examples: Syndicat des eaux d'Ile de France, syndicat départemental d'alimentation en eau potable de la Vendée, syndicat des eaux et de l'assainissement du Bas-Rhin, syndicat inter-communal des eaux de la région grenobloise, syndicat de l'eau du Var-est, syndicat des eaux et de l'assainissement du Bas-Rhin).

Italy

- Bodies responsible for managing the various stages of the water distribution service under the consolidated text of the laws on the direct assumption of control of public services by local authorities and provinces, approved by Regio Decreto N° 2578 of 15 October 1925, D.P.R. N° 902 of 4 October 1986 and Legislative Decree N° 267 of 18 August 2000 setting out the consolidated text of the laws on the structure of local authorities, with particular reference to Articles 112 and 116
- Acquedotto Pugliese S.p.A. (D.lgs. 11.5.1999 n. 141)
- Ente acquedotti siciliani set up by Legge Regionale N° 2/2 of 4 September 1979 and Legge Regionale N° 81 of 9 August 1980, in liquidazione con Legge Regionale N° 9 of 31 May 2004 (art. 1)
- Ente sardo acquedotti e fognature set up by Law N° 9 of 5 July 1963. Poi ESAF S.p.A. nel 2003 – confluita in ABBANO S.p.A.: ente soppresso il 29.7.2005 e posto in liquidazione con L.R. 21.4.2005 n° 7 (art. 5, comma 1)- Legge finanziaria 2005

Cyprus

- Τα Συμβούλια Υδατοπρομήθειας, distributing water in municipal and other areas pursuant to the περί Υδατοπρομήθειας Δημοτικών και Άλλων Περιστών Νόμου, Κεφ. 350.

Latvia

- Subjects of public and private law which produce transmit and distribute potable water to a fixed system, and which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām"

Lithuania

- Entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing drinking water production, transportation or distribution activity in accordance with the Law on Drinking Water and Waste Water Management of the Republic of Lithuania (Official Gazette, No. 82-3260, 2006).

Luxembourg

- Departments of the local authorities responsible for water distribution

- Associations of local authorities producing or distributing water, set up pursuant to the loi concernant la création des syndicats de communes of 23 February 2001, as amended and supplemented by the Law of 23 December 1958 and by the Law of 29 July 1981, and pursuant to the loi ayant pour objet le renforcement de l'alimentation en eau potable du Grand-Duché du Luxembourg à partir du réservoir d'Esch-sur-Sûre of 31 July 1962:
- Syndicat de communes pour la construction, l'exploitation et l'entretien de la conduite d'eau du Sud-Est – SESE
- Syndicat des Eaux du Barrage d'Esch-sur-Sûre – SEBES
- Syndicat intercommunal pour la distribution d'eau dans la région de l'Est – SIDERE
- Syndicat des Eaux du Sud – SES
- Syndicat des communes pour la construction, l'exploitation et l'entretien d'une distribution d'eau à Savelborn-Freckeisen
- Syndicat pour la distribution d'eau dans les communes de Bous, Dalheim, Remich, Stadtbredimus et Waldbredimus – SR
- Syndicat de distribution d'eau des Ardennes – DEA
- Syndicat de communes pour la construction, l'exploitation et l'entretien d'une distribution d'eau dans les communes de Beaufort, Berdorf et Waldbillig
- Syndicat des eaux du Centre – SEC

Hungary

Entities producing, transporting or distributing drinking water pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1995. évi LVII. törvény a vízgazdálkodásról.

Malta

- Korporazzjoni għas-Servizzi ta' l-Ilma (Water Services Corporation)
- Korporazzjoni għas-Servizzi ta' Desalinazzjoni (Water Desalination Services)

Netherlands

Entities producing or distributing water according to the *Waterleidingwet*

Austria

Local authorities and associations of local authorities producing, transporting or distributing drinking water pursuant to the Wasserversorgungsgesetze of the nine Länder.

Poland

Water and sewerage companies within the meaning of ustawa z dnia 7 czerwca 2001 r., o zbiorowym zaopatrzeniu w wodę i zbiorowym odprowadzaniu ścieków, carrying out economic activity in the provision of water to the public or the provision of sewage disposal services to the general public, including among others:

- AQUANET S.A., Poznań
- Górnośląskie Przedsiębiorstwo Wodociągów S.A. w Katowicach
- Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji S.A. w Krakowie
- Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji Sp. z o.o. Wrocław
- Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w Lublinie Sp. z o.o.
- Miejskie Przedsiębiorstwo Wodociągów i Kanalizacji w m. st. Warszawie S.A.
- Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji w Tychach S.A.
- Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji Sp. z o.o. w Zawierciu

- Rejonowe Przedsiębiorstwo Wodociągów i Kanalizacji w Katowicach S.A.
- Wodociągi Ustka Sp. z o.o.
- Zakład Wodociągów i Kanalizacji Sp. z o.o. Łódź
- Zakład Wodociągów i Kanalizacji Sp. z o.o., Szczecin

Portugal

- Intermunicipal Systems — Undertakings involving the State or other public entities, with a majority shareholding, and private undertakings, pursuant to Decreto-Lei n° 379/93 de 5 de Novembro 1993, alterado pelo Decreto-Lei no 176/99 de 25 de Outubro 1999, Decreto-Lei n° 439-A/99 de 29 de Outubro 1999 and Decreto-Lei n° 103/2003 de 23 de Maio 2003. Direct administration by the State is permissible.
- Municipal Systems — Local authorities, associations of local authorities, local authority services, undertakings in which all or a majority of the capital is publicly owned or private undertakings pursuant to Lei 53-F/2006, de 29 de Dezembro 2006, and to Decreto-Lei n° 379/93 de 5 de Novembro 1993 amended by Decreto-Lei n° 176/99 de 25 de Outubro 1999, Decreto-Lei n° 439-A/99 de 29 de Outubro 1999 e Decreto-Lei n° 103/2003 de 23 de Maio 2003.)

Romania

Departamente ale autorităților locale și companii care produc, transportă și distribuie apă (departments of the local authorities and companies that produces, transport and distribute water);

examples:

- S.C. APA –C.T.T.A. S.A. Alba Iulia, Alba
- S.C. APA –C.T.T.A. S.A. Filiala Alba Iulia SA., Alba Iulia, Alba
- S.C. APA –C.T.T.A. S.A Filiala Blaj, Blaj, Alba
- Compania de Apă Arad
- S.C. Aquaterm AG 98 S.A. Curtea de Argeș, Argeș
- S.C. APA Canal 2000 S.A. Pitești, Argeș
- S.C. APA Canal S.A. Onești, Bacău
- Compania de Apă-Canal, Oradea, Bihor
- R.A.J.A. Aquabis Bistrița, Bistrița-Năsăud
- S.C. APA Grup SA Botoșani, Botoșani
- Compania de Apă, Brașov, Brașov
- R.A. APA, Brăila, Brăila
- S.C. Ecoaquasa Sucursala Călărași, Călărași, Călărași
- S.C. Compania de Apă Someș S.A., Cluj, Cluj-Napoca
- S.C. Aquasom S.A. Dej, Cluj
- Regia Autonomă Județeană de Apă, Constanța, Constanța
- R.A.G.C. Târgoviște, Dâmbovița
- R.A. APA Craiova, Craiova, Dolj
- S.C. Apa-Canal S.A., Bailești, Dolj
- S.C. Apa-Prod S.A. Deva, Hunedoara

- R.A.J.A.C. Iași, Iași
- Direcția Apă-Canal, Pașcani, Iași
- Societatea Națională a Apelor Minerale (SNAM)

Slovenia

Entities producing, transporting or distributing drinking water, in accordance with the concession act granted pursuant to the Zakon o varstvu okolja (Uradni list RS, 32/93, 1/96) and the decisions issued by the municipalities.

Mat. št.	Naziv	Poštna št.	Kraj
5015731	Javno komunalno podjetje Komunala Trbovlje d.o.o.	1420	Trbovlje
5067936	Komunala d.o.o. javno podjetje Murska Sobota	9000	Murska Sobota
5067804	Javno komunalno podjetje Komunala Kočevje d.o.o.	1330	Kočevje
5075556	Loška komunala, oskrba z vodo in plinom, d.d. Škofja Loka	4220	Škofja Loka
5222109	Komunalno podjetje Velenje d.o.o. Izvajanje komunalnih dejavnosti d.o.o.	3320	Velenje
5072107	Javno komunalno podjetje Slovenj Gradec d.o.o.	2380	Slovenj Gradec
1122959	Komunala javno komunalno podjetje d.o.o. Gornji Grad	3342	Gornji Grad
1332115	Režijski obrat Občine Jezersko	4206	Jezersko
1332155	Režijski obrat Občine Komenda	1218	Komenda
1357883	Režijski obrat Občine Lovrenc na Pohorju	2344	Lovrenc na Pohorju
1563068	Komuna, javno komunalno podjetje d.o.o. Beltinci	9231	Beltinci
1637177	Pindža javno komunalno podjetje d.o.o. Petrovci	9203	Petrovci
1683683	Javno podjetje Edš - Ekološka družba d.o.o. Šentjernej	8310	Šentjernej
5015367	Javno podjetje KOVOD Postojna, vodovod, kanalizacija d.o.o., Postojna	6230	Postojna
5015707	Komunalno podjetje Vrhnika proizvodnja in distribucija vode d.d.	1360	Vrhnika
5016100	Komunalno podjetje Ilirska Bistrica	6250	Ilirska Bistrica
5046688	Javno podjetje Vodovod – Kanalizacija d.o.o. Ljubljana	1000	Ljubljana
5062403	Javno podjetje Komunala Črnomelj d.o.o.	8340	Črnomelj
5063485	Komunala Radovljica, javno podjetje za komunalno dejavnost, d.o.o.	4240	Radovljica
5067731	Komunala Kranj, javno podjetje, d.o.o.	4000	Kranj
5067758	Javno podjetje Komunala Cerknica d.o.o.	1380	Cerknica
5068002	Javno komunalno podjetje Radlje ob Dravi d.o.o.	2360	Radlje ob Dravi

Mat. št.	Naziv	Poštna št.	Kraj
5068126	JKP javno komunalno podjetje d.o.o. Slovenske Konjice	3210	Slovenske Konjice
5068134	Javno komunalno podjetje Žalec d.o.o.	3310	Žalec
5073049	Komunalno podjetje Ormož d.o.o.	2270	Ormož
5073103	Kop Javno komunalno podjetje Zagorje ob Savi d.o.o.	1410	Zagorje ob Savi
5073120	Komunala Novo mesto d.o.o., javno podjetje	8000	Novo mesto
5102103	Javno komunalno podjetje Log d.o.o.	2390	Ravne na Koroškem
5111501	Okp javno podjetje za komunalne storitve Rogaška Slatina d.o.o.	3250	Rogaška Slatina
5112141	Javno podjetje komunalno stanovanjsko podjetje Litija, d.o.o.	1270	Litija
5144558	Komunalno podjetje Kamnik d.d.	1241	Kamnik
5144574	Javno komunalno podjetje Grosuplje d.o.o.	1290	Grosuplje
5144728	Ksp Hrastnik komunalno - stanovanjsko podjetje d.d.	1430	Hrastnik
5145023	Komunalno podjetje Tržič d.o.o.	4290	Tržič
5157064	Komunala Metlika javno podjetje d.o.o.	8330	Metlika
5210461	Komunalno stanovanjska družba d.o.o. Ajdovščina	5270	Ajdovščina
5213258	Javno komunalno podjetje Dravograd	2370	Dravograd
5221897	Javno podjetje Komunala d.o.o. Mozirje	3330	Mozirje
5227739	Javno komunalno podjetje Prodnik d.o.o.	1230	Domžale
5243858	Komunala Trebnje d.o.o.	8210	Trebnje
5254965	Komunala, komunalno podjetje d.o.o., Lendava	9220	Lendava - Lendva
5321387	Komunalno podjetje Ptuj d.d.	2250	Ptuj
5466016	Javno komunalno podjetje Šentjur d.o.o.	3230	Šentjur
5475988	Javno podjetje Komunala Radeče d.o.o.	1433	Radeče
5529522	Radenska-Ekoss, podjetje za stanovanjsko, komunalno in ekološko dejavnost, Radenci d.o.o.	9252	Radenci
5777372	Vit-Pro d.o.o. Vitanje; Komunala Vitanje, javno podjetje d.o.o.	3205	Vitanje
5827558	Komunalno podjetje Logatec d.o.o.	1370	Logatec
5874220	Režijski obrat Občine Osilnica	1337	Osilnica
5874700	Režijski obrat Občine Turnišče	9224	Turnišče
5874726	Režijski obrat Občine Črenšovci	9232	Črenšovci

Mat. št.	Naziv	Poštna št.	Kraj
5874734	Režijski obrat Občine Kobilje	9223	Dobrovnik
5881820	Režijski obrat Občina Kanal ob Soči	5213	Kanal
5883067	Režijski obrat Občina Tišina	9251	Tišina
5883148	Režijski obrat Občina Železniki	4228	Železniki
5883342	Režijski obrat Občine Zreče	3214	Zreče
5883415	Režijski obrat Občina Bohinj	4264	Bohinjska Bistrica
5883679	Režijski obrat Občina Črna na Koroškem	2393	Črna na Koroškem
5914540	Vodovod - kanalizacija javno podjetje d.o.o. Celje	3000	Celje
5926823	Jeko - In, javno komunalno podjetje, d.o.o., Jesenice	4270	Jesenice
5945151	Javno komunalno podjetje Brezovica d.o.o.	1352	Preserje
5156572	Kostak, komunalno in stavbno podjetje d.d. Krško	8270	Krško
1162431	Vodokomunalni sistemi izgradnja in vzdrževanje vodokomunalnih sistemov d.o.o. Velike Lašče		Velike Lašče
1314297	Vodovodna zadruga Golnik, z.o.o.	4204	Golnik
1332198	Režijski obrat Občine Dobrovnik	9223	Dobrovnik - Dobronak
1357409	Režijski obrat Občine Dobje	3224	Dobje pri Planini
1491083	Pungrad, javno komunalno podjetje d.o.o. Bodonci	9265	Bodonci
1550144	Vodovodi in kanalizacija Nova Gorica d.d.	5000	Nova Gorica
1672860	Vodovod Murska Sobota javno podjetje d.o.o.	9000	Murska Sobota
5067545	Komunalno stanovanjsko podjetje Brežice d.d.	8250	Brežice
5067782	Javno podjetje - Azienda Publica Rižanski vodovod Koper d.o.o. - S.R.L.	6000	Koper - Capodistria
5067880	Mariborski vodovod javno podjetje d.d.	2000	Maribor
5068088	Javno podjetje Komunala d.o.o. Sevnica	8290	Sevnica
5072999	Kraški vodovod Sežana javno podjetje d.o.o.	6210	Sežana
5073251	Hydrovod d.o.o. Kočevje	1330	Kočevje
5387647	Komunalno-stanovanjsko podjetje Ljutomer d.o.o.	9240	Ljutomer
5817978	Vodovodna zadruga Preddivor, z.b.o.	4205	Preddivor
5874505	Režijski obrat Občina Laško		Laško
5880076	Režijski obrat Občine Cerklje	5282	Cerklje
5883253	Režijski obrat Občine Rače Fram	2327	Rače

Mat. št.	Naziv	Poštna št.	Kraj
5884624	Vodovodna zadruga Lom, z.o.o.	4290	Tržič
5918375	Komunala, javno podjetje, Kranjska Gora, d.o.o.	4280	Kranjska Gora
5939208	Vodovodna zadruga Senično, z.o.o.	4294	Križe
1926764	Ekoviz d.o.o.	9000	Murska Sobota
5077532	Komunala Tolmin, javno podjetje d.o.o.	5220	Tolmin
5880289	Občina Gornja Radgona	9250	Gornja Radgona
1274783	Wte Wassertechnik Gmbh, podružnica Kranjska Gora	4280	Kranjska Gora
1785966	Wte Bled d.o.o.	4260	Bled
1806599	Wte Essen	3270	Laško
5073260	Komunalno stanovanjsko podjetje d.d. Sežana	6210	Sežana
5227747	Javno podjetje centralna čistilna naprava Domžale - Kamnik d.o.o.	1230	Domžale
1215027	Aquasystems gospodarjenje z vodami d.o.o.	2000	Maribor
1534424	Javno komunalno podjetje d.o.o. Mežica	2392	Mežica
1639285	Čistilna naprava Lendava d.o.o.	9220	Lendava - Lendva
5066310	Nigrad javno komunalno podjetje d.d.	2000	Maribor
5072255	Javno podjetje-Azienda Pubblica Komunala Koper, d.o.o. - S.R.L.	6000	Koper - Capodistria
5156858	Javno podjetje Komunala Izola, d.o.o. Azienda Pubblica Komunala Isola, S.R.L.	6310	Izola - Isola
5338271	Gop gradbena, organizacijska in prodajna dejavnost, d.o.o.	8233	Mirna
5708257	Stadij, d.o.o., Hruševje	6225	Hruševje
5144647	Komunala, javno komunalno podjetje Idrija, d.o.o.	5280	Idrija
5105633	Javno podjetje Okolje Piran	6330	Piran - Pirano
5874327	Režijski obrat Občina Kranjska Gora	4280	Kranjska Gora
1197380	Čista narava, javno komunalno podjetje d.o.o. Moravske Toplice	9226	Moravske Toplice

Slovakia

- Entities operating public water systems in connection with the production or transport and distribution of drinking water to the public on the basis of a trade licence and certificate of professional competency for the operation of public water systems granted pursuant to Act No. 442/2002 Coll. in wording of Acts. No. 525/2003 Coll., No. 364/2004 Coll., No. 587/2004 Coll. and No. 230/2005 Coll.

- Entities operating water management plants pursuant to the conditions referred to in Act No. 364/2004 Coll. in wording of Acts No. 587/2004 Coll. and No. 230/2005 Coll., on the basis of the permission granted pursuant to Act No. 135/1994 Coll. in wording of Acts No. 52/1982 Coll., No. 595/1990 Coll., No. 128/1991 Coll., No. 238/1993 Coll., No. 416/2001 Coll., No. 533/2001 Coll. and simultaneously provide for transport or distribution of drinking water to the public pursuant to Act No. 442/2002 Coll. in wording of Acts No. 525/2003 Coll., No. 364/2004 Coll., No. 587/2004 Coll. and No. 230/2005 Coll.

For example:

- Bratislavská vodárenská spoločnosť, a.s.
- Západoslovenská vodárenská spoločnosť, a.s.
- Považská vodárenská spoločnosť, a.s.
- Severoslovenské vodárne a kanalizácie, a.s.
- Stredoslovenská vodárenská spoločnosť, a.s.
- Podtatranská vodárenská spoločnosť, a.s.
- Východoslovenská vodárenská spoločnosť, a.s.

Finland

- Water supply authorities coming under Section 3 of the vesihuoltolaki/lagen om vattentjänster (119/2001).

Sweden

Local authorities and municipal companies producing, transporting or distributing drinking water pursuant to lagen (2006:412) om allmänna vattentjänster.

United Kingdom

- A company holding an appointment as a water undertaker or a sewerage undertaker under the Water Industry Act 1991
- A water and sewerage authority established by section 62 of the Local Government etc (Scotland) Act 1994.
- The Department for Regional Development (Northern Ireland)

III. URBAN RAILWAY, TRAMWAY, TROLLEYBUS OR BUS SERVICES

Belgium

- Société des Transports intercommunaux de Bruxelles/Maatschappij voor intercommunaal Vervoer van Brussel
- Société régionale wallonne du Transport et ses sociétés d'exploitation (TEC Liège–Verviers, TEC Namur–Luxembourg, TEC Brabant wallon, TEC Charleroi, TEC Hainaut)/ Société régionale wallonne du Transport en haar exploitatiemaatschappijen (TEC Liège–Verviers, TEC Namur–Luxembourg, TEC Brabant wallon, TEC Charleroi, TEC Hainaut)
- Vlaamse Vervoermaatschappij (De Lijn)
- Private companies benefiting from special or exclusive rights

Bulgaria

- "Метрополитен" ЕАД, София
- "Столичен електротранспорт" ЕАД, София
- "Столичен автотранспорт" ЕАД, София
- "Бургасбус" ЕООД, Бургас
- "Градски транспорт" ЕАД, Варна

- "Тролейбусен транспорт" ЕООД, Враца
- "Общински пътнически транспорт" ЕООД, Габрово
- "Автобусен транспорт" ЕООД, Добрич
- "Тролейбусен транспорт" ЕООД, Добрич
- "Тролейбусен транспорт" ЕООД, Пазарджик
- "Тролейбусен транспорт" ЕООД, Перник
- "Автобусни превози" ЕАД, Плевен
- "Тролейбусен транспорт" ЕООД, Плевен
- "Градски транспорт Пловдив" ЕАД, Пловдив
- "Градски транспорт" ЕООД, Русе
- "Пътнически превози" ЕАД, Сливен
- "Автобусни превози" ЕООД, Стара Загора
- "Тролейбусен транспорт" ЕООД, Хасково

Czech Republic

- All contracting entities in the sectors which supply services in the field of urban railway, tramway, trolleybus or bus services defined in section 4 paragraph 1 letter f) of Act No. 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

- Dopravní podnik hl.m. Prahy ,akciová společnost
- Dopravní podnik města Brna, a. s.
- Dopravní podnik Ostrava a.s.
- Plzeňské městské dopravní podniky, a.s.
- Dopravní podnik města Olomouce, a.s.

Denmark

- DSB
- DSB S-tog A/S
- Entities providing bus services to the public (ordinary regular services) on the basis of an authorisation pursuant to lov om buskørsel, see Consolidation Act No 107 of 19 February 2003.
- Metroselskabet I/S

Germany

Undertakings providing, on the basis of an authorisation, short-distance transport services to the public pursuant to the Personenbeförderungsgesetz of 21 March 1961, as last amended on 31 October 2006.

Estonia

- Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.02.2007,15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332)
- AS Tallinna Autobussikoondis
- AS Tallinna Trammi- ja Trollibussikoondis
- Narva Bussiveod AS

Ireland

- Iarnród Éireann [Irish Rail]
- Railway Procurement Agency
- Luas [Dublin Light Rail]
- Bus Éireann [Irish Bus]
- Bus Átha Cliath [Dublin Bus]
- Entities providing transport services to the public pursuant to the amended Road Transport Act 1932

Greece

- 'Ηλεκτροκίνητα Λεωφορεία Περιοχής Αθηνών - Πειραιώς Α.Ε.' ('Η.Λ.Π.Α.Π. Α.Ε.') (Athens-Piraeus Trolley Buses S.A), established and operating pursuant to Legislative Decree No 768/1970 (Α'273), Law No 588/1977 (Α'148) and Law No 2669/1998 (Α'283)
- 'Ηλεκτρικοί Σιδηρόδρομοι Αθηνών - Πειραιώς' ('Η.Σ.Α.Π. Α.Ε.') (Athens-Piraeus Electric Railways), established and operating pursuant to Laws Nos 352/1976 (Α' 147) and 2669/1998 (Α'283)
- 'Οργανισμός Αστικών Συγκοινωνιών Αθηνών Α.Ε.' ('Ο.Α.ΣΑ. Α.Ε.') (Athens Urban Transport Organization S.A), established and operating pursuant to Laws Nos 2175/1993 (Α'211) and 2669/1998 (Α'283)
- 'Εταιρεία Θερμικών Λεωφορείων Α.Ε.' ('Ε.Θ.Ε.Λ. Α.Ε.') (Company of Thermal Buses S.A.) established and operating pursuant to Laws Nos 2175/1993 (Α'211) and 2669/1998 (Α'283)
- 'Αττικό Μετρό Α.Ε.' (Attiko Metro S.A), established and operating pursuant to Law No 1955/1991
- "Οργανισμός Αστικών Συγκοινωνιών Θεσσαλονίκης" ("Ο.Α.Σ.Θ."), established and operating pursuant to Decree No 3721/1957, Legislative Decree No 716/1970 and Laws Nos 866/79 and 2898/2001 (Α'71)
- "Κοινό Ταμείο Είσπραξης Λεωφορείων" ("Κ.Τ.Ε.Λ."), operating pursuant to Law No 2963/2001 (Α'268)
- "Δημοτικές Επιχειρήσεις Λεωφορείων Ρόδου και Κω", otherwise known as "ΡΟΔΑ" and "ΔΕΑΣ ΚΩ" respectively, operating pursuant to Law No 2963/2001 (Α'268).

Spain

- Entities that provide urban public transport services pursuant to Ley 7/1985 Reguladora de las Bases de Régimen Local of 2 April 1985; Real Decreto Legislativo 781/1986, de 18 de abril, por el que se aprueba el texto refundido de las disposiciones legales vigentes en materia de régimen local and corresponding regional legislation, if appropriate.
- Entities providing bus services to the public pursuant to the transitory provision number three of Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres.

Examples:

- Empresa Municipal de Transportes de Madrid
- Empresa Municipal de Transportes de Málaga
- Empresa Municipal de Transportes Urbanos de Palma de Mallorca
- Empresa Municipal de Transportes Públicos de Tarragona
- Empresa Municipal de Transportes de Valencia
- Transporte Urbano de Sevilla, S.A.M. (TUSSAM)
- Transporte Urbano de Zaragoza, S.A. (TUZSA)
- Entitat Metropolitana de Transport - AMB
- Eusko Trenbideak, s.a.
- Ferrocarril Metropolità de Barcelona, sa

- Ferrocarriles de la Generalitat Valenciana
- Consorcio de Transportes de Mallorca
- Metro de Madrid
- Metro de Málaga, S.A.,
- Red Nacional de los Ferrocarriles Españoles (Renfe)

France

- Entities providing transport services to the public pursuant to Article 7-II of Loi d'orientation des transports intérieurs n° 82-1153 of 30 December 1982.
- Régie des transports de Marseille
- RDT 13 Régie départementale des transports des Bouches du Rhône
- Régie départementale des transports du Jura
- RDTHV Régie départementale des transports de la Haute-Vienne
- Régie autonome des transports parisiens, Société nationale des chemins de fer français and other entities providing transport services on the basis of an authorisation granted by the Syndicat des transports d'Ile-de-France, pursuant to Ordonnance n° 59-151 of 7 January 1959 as amended and the Decrees implementing it with regard to the organisation of passenger transport in the Ile-de-France region
- Réseau ferré de France, State-owned company set up by Law n° 97-135 of 13 February 1997
- Regional or local authorities or groups of regional or local authorities being an organisational authority for transport (example: Communauté urbaine de Lyon)

Italy

Entities, companies and undertakings providing public transport services by rail, automated system, tramway, trolleybus or bus or managing the relevant infrastructures at national, regional or local level.

They include, for example:

- Entities, companies and undertakings providing public transport services on the basis of an authorisation pursuant to Decreto of the Ministro dei Trasporti N° 316 of 1 December 2006 Regolamento recante riordino dei servizi automobilistici interregionali di competenza statale
- Entities, companies and undertakings providing transport services to the public pursuant to Article 1(4) or (15) of Regio Decreto N° 2578 of 15 October 1925 — Approvazione del testo unico della legge sull'assunzione diretta dei pubblici servizi da parte dei comuni e delle province
- Entities, companies and undertakings providing transport services to the public pursuant to Decreto Legislativo N° 422 of 19 November 1997 — Conferimento alle regioni ed agli enti locali di funzioni e compiti in materia di trasporto pubblico locale, under the terms of Article 4(4) of Legge N° 59 of 15 March 1997 — as amended by Decreto Legislativo N° 400 of 20 September 1999, and by Article 45 of Legge N° 166 of 1 August 2002
- Entities, companies and undertakings providing public transport services pursuant to Article 113 of the consolidated text of the laws on the structure of local authorities, approved by Legge N° 267 of 18 August 2000 as amended by Article 35 of Legge N° 448 of 28 December 2001
- Entities, companies and undertakings operating on the basis of a concession pursuant to Article 242 or 256 of Regio Decreto N° 1447 of 9 May 1912 approving the consolidated text of the laws on le ferrovie concesse all'industria privata, le tramvie a trazione meccanica e gli automobili
- Entities, companies and undertakings and local authorities operating on the basis of a concession pursuant to Article 4 of Legge N° 410 of 4 June 1949 — Concorso dello Stato per la riattivazione dei pubblici servizi di trasporto in concessione

- Entities, companies and undertakings operating on the basis of a concession pursuant to Article 14 of Legge N° 1221 of 2 August 1952 — Provvedimenti per l'esercizio ed il potenziamento di ferrovie e di altre linee di trasporto in regime di concessione

Cyprus

Latvia

Subjects of public and private law which provide services of passenger convey on buses, trolleybuses and/or trams at least in the following cities: Rīga, Jūrmala, Liepāja, Daugavpils, Jelgava, Rēzekne and Ventspils.

Lithuania

- Akcinė bendrovė "Autrolis"
- Uždaroji akcinė bendrovė "Vilniaus autobusai"
- Uždaroji akcinė bendrovė "Kauno autobusai"
- Uždaroji akcinė bendrovė "Vilniaus troleibusai"
- Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of urban railway, tramway, trolleybus or bus services in accordance with the Code of Road Transport of the Republic of Lithuania (Official Gazette, No. 119-2772, 1996).

Luxembourg

- Chemins de fer luxembourgeois (CFL).
- Service communal des autobus municipaux de la Ville de Luxembourg.
- Transports intercommunaux du canton d'Esch-sur-Alzette (TICE).
- Bus service undertakings operating pursuant to the règlement grand-ducal concernant les conditions d'octroi des autorisations d'établissement et d'exploitation des services de transports routiers réguliers de personnes rémunérées of 3 February 1978.

Hungary

- Entities providing scheduled local and long distance public bus transport services pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1988. évi I. törvény a közúti közlekedésről.
- Entities providing national public passenger transport by rail pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2005. évi CLXXXIII. törvény a vasúti közlekedésről.

Malta

- L-Awtorita' dwar it-Trasport ta' Malta (Malta Transport Authority)

Netherlands

Entities providing transport services to the public pursuant to chapter II (Openbaar Vervoer) of the Wet Personenvervoer. For instance:

- RET (Rotterdam)
- HTM (Den Haag)
- GVB (Amsterdam)

Austria

- Entities authorised to provide transport services pursuant to the Eisenbahngesetz, BGBl. No 60/1957, as amended, or the Kraftfahrlineingesetz, BGBl. I No 203/1999, as amended

Poland

- (1) Entities providing urban railway services, operating on the basis of a concession issued in accordance with ustawa z dnia 28 marca 2003 r. o transporcie kolejowym
- (2) Entities providing urban bus transport services for the general public, operating on the basis of an authorisation according to ustawa z dnia 6 września 2001 r. o transporcie drogowym and entities providing urban transport services for the general public

including among others:

- Komunalne Przedsiębiorstwo Komunikacyjne Sp. z o.o., Białystok
- Komunalny Zakład Komunikacyjny Sp. z o.o. Białystok
- Miejski Zakład Komunikacji Sp. z o.o. Grudziądz
- Miejski Zakład Komunikacji Sp. z o.o. w Zamościu
- Miejskie Przedsiębiorstwo Komunikacyjne - Łódź Sp. z o.o.
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o. Lublin
- Miejskie Przedsiębiorstwo Komunikacyjne S.A., Kraków
- Miejskie Przedsiębiorstwo Komunikacyjne S.A., Wrocław
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Częstochowa
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Gniezno
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Olsztyn
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Radomsko
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o., Wałbrzych
- Miejskie Przedsiębiorstwo Komunikacyjne w Poznaniu Sp. z o.o.
- Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o. w Świdnicy
- Miejskie Zakłady Komunikacyjne Sp. z o.o., Bydgoszcz
- Miejskie Zakłady Autobusowe Sp. z o.o., Warszawa
- Opolskie Przedsiębiorstwo Komunikacji Samochodowej S.A. w Opolu
- Polbus - PKS Sp. z o.o., Wrocław
- Polskie Koleje Linowe Sp. z o.o. Zakopane
- Przedsiębiorstwo Komunikacji Miejskiej Sp. z o.o., Gliwice
- Przedsiębiorstwo Komunikacji Miejskiej Sp. z o.o. w Sosnowcu
- Przedsiębiorstwo Komunikacji Samochodowej Leszno Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej S.A., Kłodzko
- Przedsiębiorstwo Komunikacji Samochodowej S.A., Katowice
- Przedsiębiorstwo Komunikacji Samochodowej w Brodnicy S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Dzierżoniowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Kluczborku Sp. z o.o.

- Przedsiębiorstwo Komunikacji Samochodowej w Krośnie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Raciborzu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Rzeszowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Strzelcach Opolskich S.A.
- Przedsiębiorstwo Komunikacji Samochodowej Wieluń Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Kamiennej Górze Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Białymstoku S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Bielsku-Białej S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Bolesławcu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Cieszynie Sp. z o.o.
- Przedsiębiorstwo Przewozu Towarów Powszechnej Komunikacji Samochodowej S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Bolesławcu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Mińsku Mazowieckim S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Siedlcach S.A.
- Przedsiębiorstwo Komunikacji Samochodowej "SOKOŁÓW" w Sokołowie Podlaskim S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Garwolinie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Lubaniu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Łukowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Wadowicach S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Staszowie Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Krakowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Dębicy S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Zawierciu S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Żyrardowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Pszczynie Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Płocku S.A.
- Przedsiębiorstwo Spedycyjno-Transportowe "Transgór" Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Stalowej Woli S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Jarosławiu S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Ciechanowie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Mławie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Nysie Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Ostrowcu Świętokrzyskim S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Kielcach S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Końskich S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Jędrzejowie Spółka Akcyjna

- Przedsiębiorstwo Komunikacji Samochodowej w Oławie Spółka Akcyjna
- Przedsiębiorstwo Komunikacji Samochodowej w Wałbrzychu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Busku Zdroju S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Ostrołęce S.A.
- Tramwaje Śląskie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Olkuszu S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Przasnyszu S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Nowym Sączu S.A.
- Przedsiębiorstwo Komunikacji Samochodowej Radomsko Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Myszkowie Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Lublińcu Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej w Głubczycach Sp. z o.o.
- PKS w Suwałkach S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Koninie S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Turku S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Zgorzelcu Sp. z o.o.
- PKS Nowa Sól Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej Zielona Góra Sp. z o.o.
- Przedsiębiorstwo Komunikacji Samochodowej Sp. z o.o. w Przemyślu
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Koło
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Biłgoraj
- Przedsiębiorstwo Komunikacji Samochodowej Częstochowa S.A.
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Gdańsk
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Kalisz
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Konin
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Nowy Dwór Mazowiecki
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Starogard Gdański
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Toruń
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej, Warszawa
- Przedsiębiorstwo Komunikacji Samochodowej w Białymstoku S.A.
- Przedsiębiorstwo Komunikacji Samochodowej w Cieszynie Sp. z o.o.
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Gnieźnie
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Krasnymstawie
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Olsztynie
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Ostrowie Wlkp.
- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Poznaniu

- Przedsiębiorstwo Państwowej Komunikacji Samochodowej w Zgorzelcu Sp. z o.o.
- Szczecińsko-Polickie Przedsiębiorstwo Komunikacyjne Sp. z o.o.
- Tramwaje Śląskie S.A., Katowice
- Tramwaje Warszawskie Sp. z o.o.
- Zakład Komunikacji Miejskiej w Gdańsku Sp. z o.o.

Portugal

- Metropolitano de Lisboa, E.P., pursuant to Decreto-Lei n° 439/78 de 30 de Dezembro de 1978
- Local authorities, local authority services and local authority undertakings under Law n° 58/98 de 18 de Agosto 1998, which provide transport services pursuant to Lei N° 159/99 de 14 de Setembro 1999
- Public authorities and public undertakings providing railway services pursuant to Law No 10/90 do 17 de Março 1990
- Entities providing public transport services pursuant to Article 98 of the Regulamento de Transportes em Automóveis (Decreto n° 37272 de 31 de Dezembro 1948)
- Entities providing public transport services pursuant to Lei n° 688/73 de 21 de Dezembro 1973
- Entities providing public transport services pursuant to Decreto-Lei n° 38144 de 31 de Dezembro 1950
- Metro do Porto, S.A., pursuant to Decreto-Lei n° 394-A/98 de 15 de Dezembro 1998, as amended by Decreto-Lei n° 261/2001 de 26 de Setembro 2001
- Normetro, S.A., pursuant to Decreto-Lei n° 394-A/98 de 15 de Dezembro 1998, as amended by Decreto-Lei n° 261/2001 de 26 de Setembro 2001
- Metropolitano Ligeiro de Mirandela, S.A., pursuant to Decreto-Lei n° 24/95 de 8 de Fevereiro 1995
- Metro do Mondego, S.A., pursuant to Decreto-Lei n° 10/2002 de 24 de Janeiro 2002
- Metro Transportes do Sul, S.A., pursuant to Decreto-Lei n° 337/99 de 24 de Agosto 1999
- Local authorities and local authority undertakings providing transport services pursuant to Lei n 159/99 de 14 de Setembro 1999

Romania

- S.C. de Transport cu Metroul București - "Metrorex" S.A.
- Regii Autonome Locale de Transport Urban de Călători

Slovenia

Companies providing public urban bus transport pursuant to the Zakon o prevozih v cestnem prometu (Uradni list RS, 72/94, 54/96, 48/98 in 65/99).

Mat. št.	Naziv	Poštna št.	Kraj
1540564	Avtobusni prevozi Rižana d.o.o. Dekani	6271	Dekani
5065011	Avtobusni promet Murska Sobota d.d.	9000	Murska Sobota
5097053	ALPETOUR, Potovalna agencija	4000	Škofja Loka
5097061	ALPETOUR, Špedicija in transport,d.d. Škofja Loka	4220	Škofja Loka
5107717	INTEGRAL BREBUS Brežice d.o.o.	8250	Brežice

Mat. št.	Naziv	Poštna št.	Kraj
5143233	IZLETNIK CELJE d.d. Prometno in turistično podjetje Celje	3000	Celje
5143373	AVRIGO Družba za avtobusni promet in turizem d.d. Nova Gorica	5000	Nova Gorica
5222966	Javno podjetje Ljubljanski potniški promet d.o.o.	1000	Ljubljana
5263433	CERTUS Avtobusni promet Maribor d.d.	2000	Maribor
5352657	I & I - Avtobusni prevozi d.d. Koper	6000	Koper - Capodistria
5357845	METEOR Cerklje	4207	Cerklje
5410711	KORATUR Avtobusni promet in turizem d.d. Prevalje	2391	Prevalje
5465486	INTEGRAL, Avto. promet Tržič, d.d.	4290	Tržič
5544378	KAM-BUS Družba za prevoz potnikov, turizem in vzdrževanje vozil, d.d. Kamnik	1241	Kamnik
5880190	MPOV Storitve in trgovina d.o.o. Vinica	8344	Vinica

Slovakia

- Carriers operating, on the basis of a licence, public passenger transport on tramway, trolleybus, special or cable way pursuant to Article 23 of the Act No. 164/1996 Coll. in wording of Acts No. 58/1997 Coll., No. 260/2001 Coll., No. 416/2001 Coll. and No. 114/2004 Coll.
- Carriers operating regular domestic bus transport for the public on the territory of the Slovak Republic, or on part of the territory of a foreign state as well, or on a determined part of the territory of the Slovak Republic on the basis of a permission to operate the bus transport and on the basis of a transport licence for specific routes, which are granted pursuant to Act No. 168/1996 Coll. in wording of Acts No. 386/1996 Coll., No. 58/1997 Coll., No. 340/2000 Coll., No. 416/2001 Coll., No. 506/2002 Coll., No. 534/2003 Coll. and No. 114/2004 Coll.

For example:

- Dopravný podnik Bratislava, a.s.
- Dopravný podnik mesta Košice, a.s.
- Dopravný podnik mesta Prešov, a.s.
- Dopravný podnik mesta Žilina, a.s.

Finland

Entities providing regular coach transport services under a special or exclusive licence pursuant to the laki luvanvaraisesta henkilöliikenteestä tiellä/ lagen om tillståndspliktig persontrafik på väg (343/1991) and municipal transport authorities and public enterprises providing public transport services by bus, rail or underground railway, or maintaining a network for the purpose of providing such transport services.

Sweden

- Entities operating urban railway or tramway services pursuant to lagen (1997:734) om ansvar för viss kollektiv persontrafik and lagen (1990:1157) säkerhet vid tunnelbana och spårväg.
- Public entities or private entities operating a trolley bus or bus service pursuant to lagen (1997:734) om ansvar för viss kollektiv persontrafik and yrkestrafiklagen (1998:490).

United Kingdom

- London Regional Transport
- London Underground Limited
- Transport for London
- A subsidiary of Transport for London within the meaning of section 424(1) of the Greater London Authority Act 1999
- Strathclyde Passenger Transport Executive
- Greater Manchester Passenger Transport Executive
- Tyne and Wear Passenger Transport Executive
- Brighton Borough Council
- South Yorkshire Passenger Transport Executive
- South Yorkshire Supertram Limited
- Blackpool Transport Services Limited
- Conwy County Borough Council
- A person who provides a London local service as defined in section 179(1) of the Greater London Authority Act 1999 (a bus service) in pursuance of an agreement entered into by Transport for London under section 156(2) of that Act or in pursuance of a transport subsidiary's agreement as defined in section 169 of that Act.
- Northern Ireland Transport Holding Company
- A person who holds a road service licence under section 4(1) of the Transport Act (Northern Ireland) 1967 which authorises him/her to provide a regular service within the meaning of that licence.

IV. MARITIME OR INLAND PORT OR OTHER TERMINAL FACILITIES

Belgium

- Gemeentelijk Havenbedrijf van Antwerpen
- Havenbedrijf van Gent
- Maatschappij der Brugse Zeevaartinrichtingen
- Port autonome de Charleroi
- Port autonome de Namur
- Port autonome de Liège
- Port autonome du Centre et de l'Ouest
- Société régionale du Port de Bruxelles/Gewestelijk Vennootschap van de Haven van Brussel
- Waterwegen en Zeekanaal
- De Scheepvaart

Bulgaria

ДП "Пристанищна инфраструктура"

Entities which, on the basis of special or exclusive rights, perform exploitation of ports for public transport with national importance or parts thereof, listed in Annex No 1 to Article 103a of the Закона за морските пространства, вътрешните водни пътища и пристанищата на Република България (обн., ДВ, бр.12/11.02.2000):

- "Пристанище Варна" ЕАД
- "Порт Балчик" АД
- "БМ Порт" АД
- "Пристанище Бургас" ЕАД
- "Пристанищен комплекс – Русе" ЕАД
- "Пристанищен комплекс – Лом" ЕАД
- "Пристанище Видин" ЕООД
- "Драгажен флот – Истр" АД
- "Дунавски индустриален парк" АД

Entities which, on the basis of special or exclusive rights, perform exploitation of ports for public transport with regional importance or parts thereof, listed in Annex No 2 to Article 103a of the Закона за морските пространства, вътрешните водни пътища и пристанищата на Република България (обн., ДВ, бр.12/11.02.2000):

- "Фиш Порт" АД
- Кораборемонтен завод "Порт - Бургас" АД
- "Либърти металс груп" АД
- "Трансстрой – Бургас" АД
- "Одесос ПБМ" АД
- "Поддържане чистотата на морските води" АД
- "Поларис 8" ООД
- "Лесил" АД
- "Ромпетрол – България" АД
- "Булмаркет – ДМ" ООД
- "Свободна зона – Русе" ЕАД
- "Дунавски драгажен флот" – АД
- "Нарен" ООД
- "ТЕЦ Свилоза" АД
- НЕК ЕАД – клон "АЕЦ – Белене"
- "Нафтекс Петрол" ЕООД
- "Фериботен комплекс" АД
- "Дунавски драгажен флот Дуним" АД
- "ОМВ България" ЕООД
- СО МАТ АД – клон Видин
- "Свободна зона – Видин" ЕАД
- "Дунавски драгажен флот Видин"
- "Дунав турс" АД
- "Меком" ООД
- "Дубъл Ве Ко" ЕООД

Czech Republic

All contracting entities in the sectors which exploit specified geographical area for the purposes of the provision and operation of maritime or inland ports or other terminal facilities to carriers by air, sea or inland waterways (ruled by section 4 paragraph 1 letter i) of Act No. 137/2006 Coll. on Public Contracts, as amended).

Examples of contracting entities:

— České přístavy, a.s.

Denmark

— Ports as defined in § 1 of lov om havne, see Act No 326 of 28 May 1999

Germany

— Seaports owned totally or partially by territorial authorities (Länder, Kreise Gemeinden).

— Inland ports subject to the Hafenordnung pursuant to the Wassergesetze of the Länder

Estonia

Entities operating pursuant to Article 10 (3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):

— AS Saarte Liinid;

— AS Tallinna Sadam

Ireland

— Ports operating pursuant to Harbours Acts 1946 to 2000

— Port of Rosslare Harbour operating pursuant to the Fishguard and Rosslare Railways and Harbours Acts 1899

Greece

— 'Οργανισμός Λιμένος Βόλου Ανώνυμη Εταιρεία' ('Ο.Λ.Β. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ελευσίνας Ανώνυμη Εταιρεία' ('Ο.Λ.Ε. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ηγουμενίτσας Ανώνυμη Εταιρεία' ('Ο.Λ.ΗΓ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ηρακλείου Ανώνυμη Εταιρεία' ('Ο.Λ.Η. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Καβάλας Ανώνυμη Εταιρεία' ('Ο.Λ.Κ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Κέρκυρας Ανώνυμη Εταιρεία' ('Ο.Λ.ΚΕ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Πατρών Ανώνυμη Εταιρεία' ('Ο.Λ.ΠΑ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Λαυρίου Ανώνυμη Εταιρεία' ('Ο.Λ.Λ. Α.Ε.'), pursuant to Law No 2932/01

— 'Οργανισμός Λιμένος Ραφήνας Ανώνυμη Εταιρεία' ('Ο.Λ.Ρ. Α.Ε.'), pursuant to Law No 2932/01

— Port Authorities

— Other ports, Δημοτικά και Νομαρχιακά Ταμεία (Municipal and Prefectural Ports) governed by Presidential Decree No 649/1977, Law 2987/02, Presidential Decree 362/97 and Law 2738/99.

Spain

— Ente público Puertos del Estado

— Autoridad Portuaria de Alicante

— Autoridad Portuaria de Almería – Motril

- Autoridad Portuaria de Avilés
- Autoridad Portuaria de la Bahía de Algeciras
- Autoridad Portuaria de la Bahía de Cádiz
- Autoridad Portuaria de Baleares
- Autoridad Portuaria de Barcelona
- Autoridad Portuaria de Bilbao
- Autoridad Portuaria de Cartagena
- Autoridad Portuaria de Castellón
- Autoridad Portuaria de Ceuta
- Autoridad Portuaria de Ferrol – San Cibrao
- Autoridad Portuaria de Gijón
- Autoridad Portuaria de Huelva
- Autoridad Portuaria de Las Palmas
- Autoridad Portuaria de Málaga
- Autoridad Portuaria de Marín y Ría de Pontevedra
- Autoridad Portuaria de Melilla
- Autoridad Portuaria de Pasajes
- Autoridad Portuaria de Santa Cruz de Tenerife
- Autoridad Portuaria de Santander
- Autoridad Portuaria de Sevilla
- Autoridad Portuaria de Tarragona
- Autoridad Portuaria de Valencia
- Autoridad Portuaria de Vigo
- Autoridad Portuaria de Villagarcía de Arousa
- Other port authorities of the "Comunidades Autónomas" of Andalucía, Asturias, Baleares, –Canarias, Cantabria, Cataluña, Galicia, Murcia, País Vasco and Valencia

France

- Port autonome de Paris, set up pursuant to Loi n° 68-917 relative au port autonome de Paris of 24 October 1968
- Port autonome de Strasbourg set up pursuant to the convention entre l'Etat et la ville de Strasbourg relative à la construction du port rhénan de Strasbourg et à l'exécution de travaux d'extension de ce port of 20 May 1923, approved by the Law of 26 April 1924
- Ports autonomes operating pursuant to Articles L. 111-1 et seq. of the code des ports maritimes, having legal personality:
 - Port autonome de Bordeaux
 - Port autonome de Dunkerque
 - Port autonome de La Rochelle
 - Port autonome du Havre
 - Port autonome de Marseille
 - Port autonome de Nantes-Saint-Nazaire

- Port autonome de Pointe-à-Pitre
- Port autonome de Rouen
- Ports without legal personality, property of the State (décret n° 2006-330 of 20 march 2006 fixant la liste des ports des départements d'outre-mer exclus du transfert prévu à l'article 30 de la loi du 13 août 2004 relative aux libertés et responsabilités locales), whose management has been conceded to the local chambres de commerce et d'industrie:
 - Port de Fort de France (Martinique)
 - Port de Dégrad des Cannes (Guyane)
 - Port-Réunion (île de la Réunion)
 - Ports de Saint-Pierre et Miquelon
- Ports without legal personality whose property has been transferred to the regional or local authorities, and whose management has been committed to the local chambres de commerce et d'industrie (Article 30 of Loi n° 2004-809 of 13 August 2004 04 relative aux libertés et responsabilités locales, as amended by Loi n° 2006-1771 of 30 December 2006):
 - Port de Calais
 - Port de Boulogne-sur-Mer
 - Port de Nice
 - Port de Bastia
 - Port de Sète
 - Port de Lorient
 - Port de Cannes
 - Port de Villefranche-sur-Mer
- Voies navigables de France, public body subject to Article 124 of Loi n° 90-1168 of 29 December 1990, as amended

Italy

- State ports (Porti statali) and other ports managed by the Capitaneria di Porto pursuant to the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942
- Autonomous ports (enti portuali) set up by special laws pursuant to Article 19 of the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942

Cyprus

Η Αρχή Λιμένων Κύπρου established by the περί Αρχής Λιμένων Κύπρου Νόμο του 1973

Latvia

Authorities, which govern ports in accordance with the law "Likums par ostām":

- Rīgas brīvostas pārvalde
- Ventspils brīvostas pārvalde
- Liepājas speciālās ekonomiskās zonas pārvalde
- Salacgrīvas ostas pārvalde
- Skultes ostas pārvalde
- Lielupes ostas pārvalde
- Engures ostas pārvalde
- Mērsraga ostas pārvalde

— Pāvilostas ostas pārvalde

— Rojas ostas pārvalde

Other institutions which make purchases according to law "Par iepirkumu sabiedrisko pakalpojumu sniedzēju vajadzībām" and which govern ports in accordance with the law "Likums par ostām".

Lithuania

— State Enterprise Klaipėda State Sea Port Administration acting in compliance with the Law on the Klaipėda State Sea Port Administration of the Republic of Lithuania (Official Gazette, No. 53-1245, 1996))

— State Enterprise "Vidaus vandens kelių direkcija" acting in compliance with the Code on Inland Waterways Transport of the Republic of Lithuania (Official Gazette, No. 105-2393, 1996))

— Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of maritime or inland port or other terminal facilities in accordance with the Code of Inland Waterways Transport of the Republic of Lithuania.

Luxembourg

— Port de Mertert, set up and operating pursuant to the loi relative à l'aménagement et à l'exploitation d'un port fluvial sur la Moselle of 22 July 1963, as amended

Hungary

— Ports operating pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2000. évi XLII. törvény a vízi közlekedésről

Malta

— L-Awtorita' Marittima ta' Malta (Malta Maritime Authority)

Netherlands

Contracting entities in the field of sea port or inland port or other terminal equipment. For instance:

— Havenbedrijf Rotterdam

Austria

— Inland ports owned totally or partially by the Länder and/or Gemeinden.

Poland

Entities established on the basis of ustawa z dnia 20 grudnia 1996 r. o portach i przystaniach morskich, including among others:

— Zarząd Morskiego Portu Gdańsk S.A.

— Zarząd Morskiego Portu Gdynia S.A.

— Zarząd Portów Morskich Szczecin i Świnoujście S.A.

— Zarząd Portu Morskiego Darłowo Sp. z o.o.

— Zarząd Portu Morskiego Elbląg Sp. z o.o.

— Zarząd Portu Morskiego Kołobrzeg Sp. z o.o.

— Przedsiębiorstwo Państwowe Polska Żegluga Morska

Portugal

— APDL — Administração dos Portos do Douro e Leixões, S.A., pursuant to Decreto-Lei nº 335/98 de 3 de Novembro 1998

- APL — Administração do Porto de Lisboa, S.A., pursuant to Decreto-Lei n° 336/98 de 3 de Novembro 1998
- APS — Administração do Porto de Sines, S.A., pursuant to Decreto-Lei n° 337/98 de 3 de Novembro 1998
- APSS — Administração dos Portos de Setúbal e Sesimbra, S.A., pursuant to Decreto-Lei n° 338/98 de 3 de Novembro 1998
- APA — Administração do Porto de Aveiro, S.A., pursuant to Decreto-Lei n° 339/98 de 3 de Novembro 1998
- Instituto Portuário dos Transportes Marítimos, I.P. (IPTM, I.P.), pursuant to Decreto-Lei n° 146/2007, de 27 de Abril 2007

Romania

- Compania Națională "Administrația Porturilor Maritime" S.A. Constanța
- Compania Națională "Administrația Canalelor Navigabile S.A."
- Compania Națională de Radiocomunicații Navale "RADIONAV" S.A.
- Regia Autonomă "Administrația Fluvială a Dunării de Jos"
- Compania Națională "Administrația Porturilor Dunării Maritime"
- Compania Națională "Administrația Porturilor Dunării Fluviale" S.A.
- Porturile: Sulina, Brăila, Zimnicea și Turnul-Măgurele

Slovenia

Sea ports in full or partial state ownership performing economic public service pursuant to the Pomorski zakonik (Uradni list RS, 56/99).

Mat. št.	Naziv	Poštna št.	Kraj
5144353	Luka Koper d.d.	6000	Koper - Capodistria
5655170	Sirio d.o.o.	6000	Koper

Slovakia

Entities operating non public inland ports for operating of river transport by carriers on the basis of the consent granted by the state authority or entities established by the state authority for operating public river ports pursuant to Act No. 338/2000 Coll. in wording of Acts No. 57/2001 Coll. and No. 580/2003 Coll.

Finland

- Ports operating pursuant to the laki kunnallisista satamajärjestyksistä ja liikennemaksuista/lagen om kommunala hamnanordningar och trafikavgifter (955/1976) and ports instituted under a licence pursuant to section 3 of the laki yksityisistä yleisistä satamista/lagen om privata allmänna hamnar (1156/1994)
- Saimaan kanavan hoitokunta/Förvaltningsnämnden för Saima kanal

Sweden

Ports and terminal facilities according to lagen (1983:293) om inrättande, utvidgning och avlysning av allmän farled och allmän hamn and förordningen (1983:744) om trafiken på Göta kanal.

United Kingdom

- A local authority which exploits a geographical area for the purpose of providing maritime or inland port or other terminal facilities to carriers by sea or inland waterway
- A harbour authority within the meaning of section 57 of the *Harbours Act 1964*

— British Waterways Board

— A harbour authority as defined by section 38(1) of the *Harbours Act (Northern Ireland) 1970*

V. AIRPORT INSTALLATIONS

Belgium

— Brussels International Airport Company

— Belgocontrol

— Luchthaven Antwerpen

— Internationale Luchthaven Oostende-Brugge

— Société Wallonne des Aéroports

— Brussels South Charleroi Airport

— Liège Airport

Bulgaria

Главна дирекция "Гражданска въздухоплавателна администрация"

ДП "Ръководство на въздушното движение"

Airport operators of civil airports for public use determined by the Council of Ministers pursuant to Article 43(3) of the Закона на гражданското въздухоплаване (обн., ДВ, бр.94/01.12.1972):

— "Летище София" ЕАД

— "Фрапорт Туин Стар Еърпорт Мениджмънт" АД

— "Летище Пловдив" ЕАД

— "Летище Русе" ЕООД

— "Летище Горна Оряховица" ЕАД

Czech Republic

— All contracting entities in the sectors which exploit specified geographical area for the purposes of the provision and operation of airports (ruled by section 4 paragraph 1 letter i) of Act No. 137/2006 Coll. on Public Contracts, as amended).

Examples of contracting entities:

— Česká správa letišť, s.p.

— Letiště Karlovy Vary s.r.o.

— Letiště Ostrava, a.s.

— Správa Letiště Praha, s. p.

Denmark

— Airports operating on the basis of an authorisation pursuant to § 55(1) of the lov om luftfart, see Consolidation Act No 731 of 21 June 2007.

Germany

— Airports as defined in Article 38(2)(1) of the Luftverkehrs-Zulassungs-Ordnung of 19 June 1964, as last amended on 5 January 2007.

Estonia

- Entities operating pursuant to Article 10 (3) of the Public Procurement Act (RT I 21.02.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332):
 - AS Tallinna Lennujaam
 - Tallinn Airport GH AS

Ireland

- Airports of Dublin, Cork and Shannon managed by Aer Rianta – Irish Airports.
- Airports operating on the basis of a public use licence granted pursuant to the Irish Aviation Authority Act 1993 as amended by the Air Navigation and Transport (Amendment) Act 1998, and at which any scheduled air services are performed by aircraft for the public transport of passengers, mail or cargo.

Greece

- 'Υπηρεσία Πολιτικής Αεροπορίας' (ΥΠΑ) operating pursuant to Legislative Decree No 714/70, as amended by Law No 1340/83; the organisation of the company is laid down by Presidential Decree No. 56/89, as amended subsequently
- The company 'Διεθνής Αερολιμένας Αθηνών' at Spata operating pursuant to Legislative Decree No 2338/95 Κύρωση Σύμβασης Ανάπτυξης του Νέου Διεθνούς Αεροδρομίου της Αθήνας στα Σπάτα, 'ίδρυση της εταιρείας 'Διεθνής Αερολιμένας Αθηνών Α.Ε.' έγκριση περιβαλλοντικών όρων και άλλες διατάξεις')
- 'Φορείς Διαχείρισης' in accordance with Presidential Decree No 158/02 'Ίδρυση, κατασκευή, εξοπλισμός, οργάνωση, διοίκηση, λειτουργία και εκμε- τάλλευση πολιτικών αερολιμένων από φυσικά πρόσωπα, νομικά πρόσωπα ιδιωτικού δικαίου και Οργανισμούς Τοπικής Αυτοδιοίκησης (Greek Official Gazette A 137)

Spain

- Ente público Aeropuertos Españoles y Navegación Aérea (AENA)

France

- Airports operated by State-owned companies pursuant to Articles L.251-1, L.260-1 and L.270-1 of the code de l'aviation civile.
- Airports operating on the basis of a concession granted by the State pursuant to Article R.223-2 of the code de l'aviation civile.
- Airports operating pursuant to an arrêté préfectoral portant autorisation d'occupation temporaire.
- Airports set up by a public authority and which are the subject of a convention as laid down in Article L.221-1 of the code de l'aviation civile.
- Airports whose property has been transferred to regional or local authorities or to a group of them pursuant to Loi n° 2004-809 of 13 August 2004 relative aux libertés et responsabilités locales, notably its Article 28:
 - Aéroport d'Ajaccio Campo-dell'Oro
 - Aéroport d'Avignon
 - Aéroport de Bastia-Poretta
 - Aéroport de Beauvais-Tillé
 - Aéroport de Bergerac-Roumanière
 - Aéroport de Biarritz-Anglet-Bayonne
 - Aéroport de Calvi-Sainte-Catherine
 - Aéroport de Carcassonne en Pays Cathare
 - Aéroport de Dinard-Pleurtuit-Saint-Malo
 - Aéroport de Figari-Sud Corse

- Aéroport de Lille-Lesquin
- Aéroport de Metz-Nancy-Lorraine
- Aéroport de Pau-Pyrénées
- Aéroport de Perpignan-Rivesaltes
- Aéroport de Poitiers-Biard
- Aéroport de Rennes-Saint-Jacques
- State-owned civilian airports whose management has been conceded to a chambre de commerce et d'industrie (Article 7 of Loi n° 2005-357 of 21 April 2005 relative aux aéroports and Décret n° 2007-444 of 23 February 2007 relatif aux aéroports appartenant à l'Etat):
 - Aéroport de Marseille-Provence
 - Aéroport d'Aix-les-Milles et Marignane-Berre
 - Aéroport de Nice Côte-d'Azur et Cannes-Mandelieu
 - Aéroport de Strasbourg-Entzheim
 - Aéroport de Fort-de France-le Lamentin
 - Aéroport de Pointe-à-Pitre-le Raizet
 - Aéroport de Saint-Denis-Gillot
- Other State-owned civilian airports excluded from the transfer to regional and local authorities pursuant to Décret n° 2005-1070 of 24 August 2005, as amended:
 - Aéroport de Saint-Pierre Pointe Blanche
 - Aéroport de Nantes Atlantique et Saint-Nazaire-Montoir
- Aéroports de Paris (Loi n° 2005-357 of 20 April 2005 and Décret n° 2005-828 of 20 July 2005)

Italy

- From 1 January 1996, the Decreto Legislativo N° 497 of 25 November 1995, relativo alla trasformazione dell'Azienda autonoma di assistenza al volo per il traffico aereo generale in ente pubblico economico, denominato ENAV, Ente nazionale di assistenza al volo, reconducted several times and subsequently transformed into law, Legge N° 665 of 21 December 1996 has finally established the transformation of that entity into a share company (S.p.A) as from 1 January 2001
- Managing entities set up by special laws.
- Entities operating airport facilities on the basis of a concession granted pursuant to Article 694 of the Codice della navigazione, Regio Decreto N° 327 of 30 March 1942.
- Airport entities, including the managing companies SEA (Milan) and ADR (Fiumicino).

Cyprus

Latvia

- Valsts akciju sabiedrība "Latvijas gaisa satiksme"
- Valsts akciju sabiedrība "Starptautiskā lidosta "Rīga""
- SIA "Aviasabiedrība "Liepāja""

Lithuania

- State Enterprise Vilnius International Airport
- State Enterprise Kaunas Airport
- State Enterprise Palanga International Airport
- State Enterprise "Oro navigacija"
- Municipal Enterprise "Šiaulių oro uostas"
- Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and operating in the field of airport installations in accordance with the Law on Aviation of the Republic of Lithuania (Official Gazette, No. 94-2918, 2000).

Luxembourg

- Aéroport du Findel.

Hungary

- Airports operating pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 1995. évi XCVII. törvény a légiközlekedésről.
- Budapest Ferihegy Nemzetközi Repülőtér managed by Budapest Airport Rt. on the basis of 1995. évi XCVII. törvény a légiközlekedésről and 83/2006. (XII. 13.) GKM rendelet a légiforgalmi irányító szolgálatot ellátó és a légiforgalmi szakszemélyzet képzését végző szervezetről.

Malta

- L-Ajruport Internazzjonali ta' Malta (Malta International Airport)

Netherlands

Airports operating pursuant to Articles 18 and following of the *Luchtvaartwet*. For instance:

- Luchthaven Schiphol

Austria

- Entities authorised to provide airport facilities pursuant to the *Luftfahrtgesetz*, BGBl. No 253/1957, as amended.

Poland

- Public undertaking "Porty Lotnicze" operating on the basis of ustawa z dnia 23 października 1987 r. o przedsiębiorstwie państwowym "Porty Lotnicze"
- Port Lotniczy Bydgoszcz S.A.
- Port Lotniczy Gdańsk Sp. z o.o.
- Górnośląskie Towarzystwo Lotnicze S.A. Międzynarodowy Port Lotniczy Katowice
- Międzynarodowy Port Lotniczy im. Jana Pawła II Kraków - Balice Sp. z o.o.
- Lotnisko Łódź Lublinek Sp. z o.o.
- Port Lotniczy Poznań - Ławica Sp. z o.o.
- Port Lotniczy Szczecin - Goleniów Sp. z o.o.
- Port Lotniczy Wrocław S.A.
- Port Lotniczy im. Fryderyka Chopina w Warszawie
- Port Lotniczy Rzeszów - Jasionka

— Porty Lotnicze "Mazury-Szczytno" Sp. z o.o. w Szczytnie

— Port Lotniczy Zielona Góra - Babimost

Portugal

— ANA — Aeroportos de Portugal, S.A., set up pursuant to Decreto-Lei n° 404/98 de 18 de Dezembro 1998

— NAV — Empresa Pública de Navegação Aérea de Portugal, E. P., set up pursuant to Decreto-Lei n° 404/98 de 18 de Dezembro 1998

— ANAM — Aeroportos e Navegação Aérea da Madeira, S. A., set up pursuant to Decreto-Lei n° 453/91 de 11 de Dezembro 1991

Romania

— Compania Națională "Aeroporturi București" S.A.

— Societatea Națională "Aeroportul Internațional Mihail Kogălniceanu-Constanța"

— Societatea Națională "Aeroportul Internațional Timișoara-Traian Vuia" - S.A.

— Regia Autonomă "Administrația Română a Serviciilor de Trafic Aerian ROMAT" S.A.

— Aeroporturile aflate în subordinea Consiliilor Locale

— SC Aeroportul Arad S.A.

— Regia Autonomă Aeroportul Bacău

— Regia Autonomă Aeroportul Baia Mare

— Regia Autonomă Aeroportul Cluj Napoca

— Regia Autonomă Aeroportul Internațional Craiova

— Regia Autonomă Aeroportul Iași

— Regia Autonomă Aeroportul Oradea

— Regia Autonomă Aeroportul Satu-Mare

— Regia Autonomă Aeroportul Sibiu

— Regia Autonomă Aeroportul Suceava

— Regia Autonomă Aeroportul Târgu Mureș

— Regia Autonomă Aeroportul Tulcea

— Regia Autonomă Aeroportul Caransebeș

Slovenia

Public civil airports that operate pursuant to the Zakon o letalstvu (Uradni list RS, 18/01)

Mat. št.	Naziv	Poštna št.	Kraj
1589423	Letalski center Cerklje ob Krki	8263	Cerklje ob Krki
1913301	Kontrola zračnega prometa d.o.o.	1000	Ljubljana
5142768	Aerodrom Ljubljana, d.d.	4210	Brnik-Aerodrom
5500494	Aerodrom Portorož, d.o.o.	6333	Sečovelje - Sicciole

Slovakia

Entities operating airports on the basis of consent granted by a state authority and entities providing for aerial telecommunication services pursuant to Act No. 143/1998 Coll. in wording of Acts No. 57/2001 Coll., No. 37/2002 Coll., No. 136/2004 Coll. and No 544/2004 Coll.

For example:

- Letisko M.R.Štefánika, a.s., Bratislava
- Letisko Poprad – Tatry, a.s.
- Letisko Košice, a.s.

Finland

Airports managed by the 'Ilmailulaitos Finavia/Luftfartsverket Finavia', or by a municipal or public enterprise pursuant to the ilmailulaki/luftfartslagen (1242/2005) and laki ilmailulaitoksesta/lag om Luftfartsverket (1245/2005).

Sweden

- Publicly-owned and operated airports in accordance with luftfartslagen (1957:297)
- Privately-owned and operated airports with an operating licence under the act, where this licence corresponds to the criteria of Article 2(3) of the European Union Utilities Directive.

United Kingdom

- A local authority which exploits a geographical area for the purpose of providing airport or other terminal facilities to carriers by air
- An airport operator within the meaning of the Airports Act 1986 who has the management of an airport subject to economic regulation under Part IV of that Act.
- Highland and Islands Airports Limited
- An airport operator within the meaning of the Airports (Northern Ireland) Order 1994
- BAA Ltd.

VI. TRANSPORT OR DISTRIBUTION OF GAS OR HEAT

Belgium

- Distrigaz
- Local authorities and associations of local authorities, for this part of their activities
- Fluxys

Bulgaria

Entities licensed for production or transport of heat pursuant to Article 39(1) of the Закона за енергетиката (обн., ДВ,бр.107/09.12.2003):

- АЕЦ Козлодуй — ЕАД
- Брикел — ЕАД
- 'Бул Еко Енергия' ЕООД
- 'ТЕРРАД' АД
- Девен АД
- ТЕЦ 'Марица 3' — АД
- 'Топлина електроенергия газ екология' ООД
- Топлофикация Бургас — ЕАД

- Топлофикация Варна — ЕАД
- Топлофикация Велико Търново — ЕАД
- Топлофикация Враца — ЕАД
- Топлофикация Габрово — ЕАД
- Топлофикация Казанлък — ЕАД
- Топлофикация Лозница — ЕАД
- Топлофикация Перник — ЕАД
- ЕВН България Топлофикация — Пловдив — ЕАД
- Топлофикация Плевен — ЕАД
- Топлофикация Правец — ЕАД
- Топлофикация Разград — ЕАД
- Топлофикация Русе — ЕАД
- Топлофикация Сливен — ЕАД
- Топлофикация София — ЕАД
- Топлофикация Шумен — ЕАД
- Топлофикация Ямбол — ЕАД

Entities licensed for transport, distribution, public delivery or supply by end supplier of gas pursuant to Article 39(1) of the Закона за енергетиката (обн., ДВ, бр.107/09.12.2003):

- Булгаргаз ЕАД
- Булгартрансгаз ЕАД
- Балкангаз 2000 АД
- Бургасгаз ЕАД
- Варнагаз АД
- Велбъждгаз АД
- Газо-енергийно дружество-Елин Пелин ООД
- Газинженеринг ООД
- Газоснабдяване Асеновград АД
- Газоснабдяване Бургас ЕАД
- Газоснабдяване Враца ЕАД
- Газоснабдяване Нова Загора АД
- Газоснабдяване Нови Пазар АД
- Газоснабдяване Попово АД
- Газоснабдяване Първомай АД
- Газоснабдяване Разград АД
- Газоснабдяване Русе ЕАД
- Газоснабдяване Стара Загора ООД
- Добруджа газ АД
- Дунавгаз АД
- Каварна газ ООД

- Камено-газ ЕООД
- Кнежа газ ООД
- Кожухгаз АД
- Комекес АД
- Консорциум Варна Про Енерджи ООД
- Костинбродгаз ООД
- Ловечгаз 96 АД
- Монтанагаз АД
- Овергаз Инк. АД
- Павгаз АД
- Плевенгаз АД
- Правецгаз 1 АД
- Примагаз АД
- Промишлено газоснабдяване ООД
- Раховецгаз 96 АД
- Рилагаз АД
- Севлиевогаз-2000 АД
- Сигагаз АД
- Ситигагаз България АД
- Софиягаз ЕАД
- Трансгаз Енд Трейд АД
- Хебросгаз АД
- Централ газ АД
- Черноморска технологична компания АД
- Ямболгаз 92 АД

Czech Republic

All contracting entities in the sectors which supply services in the gas sector and heat sector defined in section 4 paragraph 1 letter a), b) of Act No 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

- RWE Transgas Net, s.r.o.
- Pražská plynárenská, a.s.
- Severomoravská plynárenská, a.s.
- Plzeňská teplárenská, a.s.
- Pražská teplárenská a.s.

Denmark

- Entities distributing gas or heat on the basis of an authorisation pursuant to § 4 of lov om varmeforsyning, see Consolidation Act No 347 of 17 July 2005

- Entities transporting gas on the basis of a licence pursuant to § 10 of lov om naturgasforsyning, see Consolidation Act No 1116 of 8 May 2006
- Entities transporting gas on the basis of an authorisation pursuant to bekendtgørelse nr. 361 om rørledningsanlæg på dansk kontinentalsokkelområde til transport af kulbrinter of 25 April 2006
- Transport of gas carried out by Energinet Danmark or subsidiary companies fully owned by Energinet Danmark according to lov om Energinet Danmark § 2, stk. 2 og 3, see Act No 1384 of 20 December 2004

Germany

Local authorities, public law bodies or associations of public law bodies or State undertakings, supplying energy to other undertakings, operating an energy supply network or having power of disposal to an energy supply network by virtue of ownership pursuant to Article 3(18) of the Gesetz über die Elektrizitäts- und Gasversorgung (Energiewirtschaftsgesetz) of 24 April 1998, as last amended on 9 December 2006.

Estonia

- Entities operating pursuant to Article 10 (3) of the Public Procurement Act (RT I 21.2.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332)
 - AS Kohtla-Järve Soojus
 - AS Kuressaare Soojus
 - AS Võru Soojus

Ireland

- Bord Gáis Éireann
- Other entities that may be licensed to undertake the activity of natural gas distribution or transmission by the Commission for Energy Regulation pursuant to the provisions of the Gas Acts 1976 to 2002
- Entities licensed under the Electricity Regulation Act 1999 which as operators of 'Combined Heat and Power Plants' are engaged in the distribution of heat

Greece

- 'Δημόσια Επιχείρηση Αερίου (ΔΕΠ.Α.) Α.Ε.', which transports and distributes gas in accordance with Law No 2364/95, as amended by Laws Nos 2528/97, 2593/98 and 2773/99
- Διαχειριστής Εθνικού Συστήματος Φυσικού Αερίου (ΔΕΣΦΑ) Α.Ε.

Spain

- Enagas, S.A.
- Bahía de Bizkaia Gas, S.L.
- Gasoducto Al Andalus, S.A.
- Gasoducto de Extremadura, S.A.
- Infraestructuras Gasistas de Navarra, S.A.
- Regasificadora del Noroeste, S.A.
- Sociedad de Gas de Euskadi, S.A.
- Transportista Regional de Gas, S.A.
- Unión Fenosa de Gas, S.A.
- Bilbogas, S.A.
- Compañía Española de Gas, S.A.
- Distribución y Comercialización de Gas de Extremadura, S.A.

- Distribuidora Regional de Gas, S.A.
- Donostigas, S.A.
- Gas Alicante, S.A.
- Gas Andalucía, S.A.
- Gas Aragón, S.A.
- Gas Asturias, S.A.
- Gas Castilla - La Mancha, S.A.
- Gas Directo, S.A.
- Gas Figueres, S.A.
- Gas Galicia SDG, S.A.
- Gas Hernani, S.A.
- Gas Natural de Cantabria, S.A.
- Gas Natural de Castilla y León, S.A.
- Gas Natural SDG, S.A.
- Gas Natural de Alava, S.A.
- Gas Natural de La Coruña, S.A.
- Gas Natural de Murcia SDG, S.A.
- Gas Navarra, S.A.
- Gas Pasaia, S.A.
- Gas Rioja, S.A.
- Gas y Servicios Mérida, S.L.
- Gesa Gas, S.A.
- Meridional de Gas, S.A.U.
- Sociedad del Gas Euskadi, S.A.
- Tolosa Gas, S.A.

France

- Gaz de France, set up and operated pursuant to Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended
- GRT Gaz, manager of the gas transport network
- Entities distributing gas, mentioned in article 23 of Loi n° 46-628 sur la nationalisation de l'électricité et du gaz of 8 April 1946, as amended (mixed economy distribution companies, régies or similar services composed of regional or local authorities) Ex: Gaz de Bordeaux, Gaz de Strasbourg
- Local authorities or associations of local authorities, distributing heat

Italy

- SNAM Rete Gas SpA, S.G.M. e EDISON T. e S., transporting gas
- Entities distributing gas governed by the consolidated text of the laws on the direct assumption of control of public services by local authorities and provinces, approved by Regio Decreto No 2578 of 15 October 1925 and by D.P.R. No 902 of 4 October 1986 and by articles 14 and 15 of Decreto Legislativo No 164 of 23 May 2000
- Entities distributing heat to the public as referred to in Article 10 of Law No 308 of 29 May 1982 — Norme sul contenimento dei consumi energetici, lo sviluppo delle fonti rinnovabili di energia, l'esercizio di centrali elettriche alimentate con combustibili diversi dagli idrocarburi

- Local authorities or associations of local authorities, distributing heat to the public
- Società di trasporto regionale, whose tariff has been approved by the Autorità per l'energia elettrica ed il gas

Cyprus

Latvia

- Akciju sabiedrība "Latvijas gāze"
- Public entities of local governments supplying heat to the public

Lithuania

- Akcinė bendrovė 'Lietuvos dujos'
- Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing gas transportation, distribution or supply activity pursuant to the Law on Natural Gas of the Republic of Lithuania (Official Gazette, No. 89-2743, 2000; No. 43-1626, 2007)
- Entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No. 84-2000, 1996; No. 4-102, 2006) and executing heat supply activity pursuant to the Law on Heat of the Republic of Lithuania (Official Gazette, No. 51-2254, 2003, No. 130-5259, 2007)

Luxembourg

- Société de transport de gaz SOTEG S.A.
- Gaswierk Esch-Uelzecht S.A.
- Service industriel de la Ville de Dudelange
- Service industriel de la Ville de Luxembourg
- Local authorities or associations formed by those local authorities responsible for the distribution of heat

Hungary

- Entities transporting or distributing gas pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and on the basis of an authorisation pursuant to 2003. évi XLII. törvény a földgázellátásról
- Entities transporting or distributing heat pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and on the basis of an authorisation pursuant to 2005. évi XVIII. törvény a távhőszolgáltatásról

Malta

- Korporazzjoni Enemalta (Enemalta Corporation)

Netherlands

- Entities producing, transporting or distributing gas on the basis of a licence (vergunning) granted by the municipal authorities pursuant to the Gemeentewet. For instance: NV Nederlandse Gasunie
- Municipal or provincial authorities transporting or distributing gas pursuant to the Gemeentewet or the Provinciewet
- Local authorities or associations of local authorities distributing heat to the public

Austria

- Entities authorised to transport or distribute gas pursuant to the Energiewirtschaftsgesetz, dRGBL. I, pp. 1451-1935 or the Gaswirtschaftsgesetz, BGBl. I No 121/2000, as amended
- Entities authorised to transport or distribute heat pursuant to the Gewerbeordnung, BGBl. No 194/1994, as amended

Poland

Energy companies within the meaning of ustawa z dnia 10 kwietnia 1997 r. Prawo energetyczne, including among others:

- Dolnośląska Spółka Gazownictwa Sp. z o.o. we Wrocławiu
- Europol Gaz S.A. Warszawa
- Gdańskie Przedsiębiorstwo Energetyki Ciepłej Sp. z o.o.
- Górnośląska Spółka Gazownictwa Sp. z o.o., Zabrze
- Karpacka Spółka Gazownictwa Sp. z o.o. w Tarnowie
- Komunalne Przedsiębiorstwo Energetyki Ciepłej Sp. z o.o., Karczew
- Mazowiecka Spółka Gazownictwa Sp. z o.o. Warszawa
- Miejskie Przedsiębiorstwo Energetyki Ciepłej S.A., Tarnów
- OPEC Grudziądz Sp. z o.o.
- Ostrowski Zakład Ciepłowniczy S.A., Ostrów Wielkopolski
- Pomorska Spółka Gazownictwa Sp. z o.o., Gdańsk
- Przedsiębiorstwo Energetyki Ciepłej — Gliwice Sp. z o.o.
- Przedsiębiorstwo Energetyki Ciepłej w Dąbrowie Górniczej S.A.
- Stołeczne Przedsiębiorstwo Energetyki Ciepłej S.A., Warszawa
- Wielkopolska Spółka Gazownictwa Sp. z o.o., Poznań
- Wojewódzkie Przedsiębiorstwo Energetyki Ciepłej w Legnicy S.A.
- Zakład Energetyki Ciepłej w Wołominie Sp. z o.o.
- Zespół Elektrociepłowni Bydgoszcz S.A.
- Zespół Elektrociepłowni Bytom S.A.
- Elektrociepłownia Zabrze S.A.
- Ciepłownia Łańcut Sp. z o.o.

Portugal

Entities that transport or distribute gas pursuant to:

- Decreto-Lei nº 30/2006, de 15 de Fevereiro, que estabelece os princípios gerais de organização e funcionamento do Sistema Nacional de Gás Natural (SNGN), bem como o exercício das actividades de recepção, armazenamento, transporte, distribuição e comercialização de gás natural
- Decreto-Lei nº 140/2006, de 26 de Julho, que desenvolve os princípios gerais relativos à organização e funcionamento do SNGN, regulamentando o regime jurídico aplicável ao exercício daquelas actividades

Romania

- 'Societatea Națională de Transport Gaze Naturale Transgaz — S.A. Mediaș'
- SC Distrigaz Sud S.A.
- E. ON Gaz România S.A.
- E.ON Gaz Distribuție S.A. — Societăți de distribuție locală

Slovenia

Entities transporting or distributing gas pursuant to the Energetski zakon (Uradni list RS, 79/99) and entities transporting or distributing heat pursuant to the decisions issued by the municipalities:

Mat. št.	Naziv	Poštna št.	Kraj
5226406	Javno podjetje Energetika Ljubljana d.o.o.	1000	Ljubljana
5796245	Podjetje za oskrbo z energijo ogrevanje Piran d.o.o.		Piran / Pirano
5926823	Jeko — In, javno komunalno podjetje, d.o.o., Jesenice	4270	Jesenice
1954288	Geoplin Plinovodi d.o.o.	1000	Ljubljana
5034477	Plinarna Maribor, družba za proizvodnjo, distribucijo energentov, trgovino in storitve d.d.	2000	Maribor
5705754	Petrol Energetika d.o.o. Ravne na Koroškem	2390	Ravne na Koroškem
5789656	Javno podjetje Plinovod Sevnica	8290	Sevnica
5865379	Adriaplin Podjetje za distribucijo zemeljskega plina d.o.o. Ljubljana	1000	Ljubljana
5872928	Mestni plinovodi distribucija plina d.o.o.	6000	Koper — Capodistria
5914531	Energetika Celje javno podjetje d.o.o.	3000	Celje
5015731	Javno komunalno podjetje Komunala Trbovlje d.o.o.	1420	Trbovlje
5067936	Komunala d.o.o. javno podjetje Murska Sobota	9000	Murska Sobota
5067804	Javno komunalno podjetje Komunala Kočevje d.o.o.	1330	Kočevje
1574558	Oks Občinske komunalne storitve d.o.o. Šempeter pri Gorici	5290	Šempeter pri Gorici
1616846	Energetika Preddvor, Energetsko podjetje d.o.o.	4205	Preddvor
5107199	Javno podjetje Toplotna oskrba, d.o.o., Maribor	2000	Maribor
5231787	Javno podjetje komunalna energetika NovaGorica d.o.o.	5000	Nova Gorica
5433215	Toplarna Železniki, proizvodnja in distribucija toplotne energije d.o.o.	4228	Železniki
5545897	Toplarna Hrastnik, javno podjetje za proizvodnjo, distribucijo in prodajo toplotne energije, d.o.o.	1430	Hrastnik
5615402	Spitt d.o.o. Zreče	3214	Zreče
5678170	Energetika Nazarje d.o.o.	3331	Nazarje
5967678	Javno podjetje Dom Nazarje, podjetje za oskrbo z energijo in vodo ter upravljanje z mestnimi napravami d.o.o.	3331	Nazarje
5075556	Loška komunala, oskrba z vodo in plinom, d.d. Škofja Loka	4220	Škofja Loka
5222109	Komunalno podjetje Velenje d.o.o. izvajanje komunalnih dejavnosti d.o.o.	3320	Velenje
5072107	Javno komunalno podjetje Slovenj Gradec d.o.o.	2380	Slovenj Gradec
5073162	Komunala Slovenska Bistrica, podjetje za komunalne in druge storitve, d.o.o.	2310	Slovenska Bistrica

Slovakia

- Entities providing for or operating, on basis of permission, production, distribution, transport, storage and supply of gas to the public pursuant to Act No 656/2004 Coll.
- Entities providing for or operating, on basis of permission, production, distribution and supply of heat to the public pursuant to Act No 657/2004 Coll.

For example:

- Slovenský plynárenský priemysel, a.s.

Finland

Public or other entities operating a gas network transport system and transporting or distributing gas under a licence pursuant to Chapter 3(1) or Chapter 6(1) of the maakaasumarkkinalaki/naturgasmarknadslagen (508/2000); and municipal entities or public enterprises producing, transporting or distributing heat or providing heat to networks.

Sweden

- Entities transporting or distributing gas or heat on the basis of a concession pursuant to lagen (1978:160) om visa rörledningar.

United Kingdom

- A public gas transporter as defined in section 7(1) of the Gas Act 1986
- A person declared to be an undertaker for the supply of gas under Article 8 of the Gas (Northern Ireland) Order 1996
- A local authority which provides or operates a fixed network which provides or will provide a service to the public in connection with the production, transport or distribution of heat
- A person licensed under section 6(1)(a) of the Electricity Act 1989 whose licence includes the provisions referred to in section 10(3) of that Act

VII. RAIL SERVICES

Belgium

- SNCB Holding/NMBS Holding
- Société nationale des Chemins de fer belges//Nationale Maatschappij der Belgische –Spoorwegen
- Infrabel

Bulgaria

- Национална компания 'Железопътна инфраструктура'
- 'Български държавни железници' ЕАД
- 'БДЖ — Пътнически превози' ЕООД
- 'БДЖ — Тягов подвижен състав (Локомотиви)' ЕООД
- 'БДЖ — Товарни превози' ЕООД
- 'Българска Железопътна Компания' АД
- 'Булмаркет — ДМ' ООД

Czech Republic

All contracting entities in the sectors which supply services in the field of rail services defined in section 4 paragraph 1 letter f) of Act No 137/2006 Coll. on Public Contracts, as amended.

Examples of contracting entities:

- ČD Cargo, a.s.
- České dráhy, a.s.
- Správa železniční dopravní cesty, státní organizace

Denmark

- DSB
- DSB S-tog A/S
- Metroselskabet I/S

Germany

- Deutsche Bahn AG
- Other undertakings providing railway services to the public pursuant to Article 2(1) of the –Allgemeines Eisenbahngesetz of 27 December 1993, as last amended on 26 February 2008

Estonia

- Entities operating pursuant to Article 10(3) of the Public Procurement Act (RT I 21.2.2007, 15, 76) and Article 14 of the Competition Act (RT I 2001, 56 332)
- AS Eesti Raudtee
- AS Elektriraudtee

Ireland

- Iarnród Éireann [/Irish Rail]
- Railway Procurement Agency

Greece

- 'Οργανισμός Σιδηροδρόμων Ελλάδος Α.Ε.' ('O.Σ.Ε. Α.Ε.'), pursuant to Law No 2671/98
- 'ΕΠΤΟΣΕ Α.Ε.' pursuant to Law No 2366/95

Spain

- Ente público Administración de Infraestructuras Ferroviarias (ADIF)
- Red Nacional de los Ferrocarriles Españoles (RENFE)
- Ferrocarriles de Vía Estrecha (FEVE)
- Ferrocarrils de la Generalitat de Catalunya (FGC)
- Eusko Trenbideak (Bilbao)
- Ferrocarrils de la Generalitat Valenciana. (FGV)
- Serveis Ferroviaris de Mallorca (Ferrocarriles de Mallorca)
- Ferrocarril de Soller
- Funicular de Bulnes

France

- Société nationale des chemins de fer français and other rail networks open to the public, referred to in Loi d'orientation des transports intérieurs no 82-1153 of 30 December 1982, Title II, Chapter 1
- Réseau ferré de France, State-owned company set up by Law no 97-135 of 13 February 1997

Italy

- Ferrovie dello Stato S. p. A. including le Società partecipate
- Entities, companies and undertakings providing railway services on the basis of a concession pursuant to Article 10 of Royal Decree No 1447 of 9 May 1912, approving the consolidated text of the laws on le ferrovie concesse all'industria privata, le tramvie a trazione meccanica e gli automobili
- Entities, companies and undertakings providing railway services on the basis of a concession pursuant to Article 4 of Law No 410 of 4 June 1949 — Concorso dello Stato per la riattivazione dei pubblici servizi di trasporto in concessione
- Entities, companies and undertakings or local authorities providing railway services on the basis of a concession pursuant to Article 14 of Law 1221 of 2 August 1952 — Provvedimenti per l'esercizio ed il potenziamento di ferrovie e di altre linee di trasporto in regime di concessione
- Entities, companies and undertakings providing public transport services, pursuant to articles 8 and 9 of the decreto legislativo No 422 of 19 November 1997 — Conferimento alle regioni ed agli enti locali di funzioni e compiti in materia di trasporto pubblico locale, a norma dell'articolo 4, comma 4, della L. 15 marzo 1997, n. 9 — as modified by decreto legislativo No 400 of 20 September 1999, and by article 45 of the Legge No 166 of 1 August 2002

Cyprus

Latvia

- Valsts akciju sabiedrība "Latvijas dzelzceļš"
- Valsts akciju sabiedrība "Vaiņodes dzelzceļš"

Lithuania

- Akcinė bendrovė 'Lietuvos geležinkeliai'
- Other entities in compliance with the requirements of Article 70 (1, 2) of the Law on Public Procurement of the Republic of Lithuania (Official Gazette, No 84-2000, 1996; No 4-102, 2006) and operating in the field of railway services in accordance with the Code of Railway Transport of the Republic of Lithuania (Official Gazette, No 72-2489, 2004)

Luxembourg

- Chemins de fer luxembourgeois (CFL)

Hungary

- Entities providing rail transport services to the public pursuant to Articles 162-163 of 2003. évi CXXIX. törvény a közbeszerzésekről and 2005. évi CLXXXIII. törvény a vasúti közlekedésről and on the basis of an authorisation pursuant to 45/2006. (VII. 11.) GKM rendelet a vasúti társaságok működésének engedélyezéséről

For example:

- Magyar Államvasutak (MÁV)

Malta

Netherlands

Procuring entities in the field of railway services. For instance:

- Nederlandse Spoorwegen
- ProRail

Austria

- Österreichische Bundesbahn.
- Schieneninfrastrukturfinanzierungs-Gesellschaft mbH sowie
- Entities authorised to provide rail transport services pursuant to Eisenbahngesetz, BGBl. No 60/1957, as amended

Poland

Entities providing rail transport services, operating on the basis of ustawa o komercjalizacji, restrukturyzacji i prywatyzacji przedsiębiorstwa państwowego 'Polskie Koleje Państwowe' z dnia 8 września 2000 r.; including among others:

- PKP Intercity Sp. z o.o.
- PKP Przewozy Regionalne Sp. z o.o.
- PKP Polskie Linie Kolejowe S.A.
- "Koleje Mazowieckie — KM" Sp. z o.o.
- PKP Szybka Kolej Miejska w Trójmieście Sp. z o.o.
- PKP Warszawska Kolej Dojazdowa Sp. z o.o.

Portugal

- CP - Caminhos de Ferro de Portugal, E.P., pursuant to Decreto-Lei n° 109/77 de 23 de Março 1977
- REFER, E.P., pursuant to Decreto-Lei n° 104/97 de 29 de Abril 1997
- RAVE, S.A., pursuant to Decreto-Lei n° 323-H/2000 de 19 de Dezembro 2000
- Fertagus, S.A., pursuant to Decreto-Lei n° 78/2005, de 13 de Abril 2005
- Public authorities and public undertakings providing railway services pursuant to Lei n° 10/90 de 17 de Março 1990
- Private undertakings providing railway services pursuant to Lei n° 10/90 de 17 de Março 1990, where they hold special or exclusive rights

Romania

- Compania Națională Căi Ferate — CFR
- Societatea Națională de Transport Feroviar de Marfă 'CFR — Marfă'
- Societatea Națională de Transport Feroviar de Călători 'CFR — Călători'

Slovenia

Mat. št.	Naziv	Poštna št.	Kraj
5142733	Slovenske železnice, d. o. o.	1000	Ljubljana

Slovakia

- Entities operating railways and cable ways and facilities related thereto pursuant to Act No. 258/1993 Coll. in wording of Acts No. 152/1997 Coll. and No. 259/2001 Coll.
- Entities, which are carriers providing for railway transport to the public under Act No. 164/1996 Coll. in wording of Acts No. 58/1997 Coll., No. 260/2001 Coll., No. 416/2001 Coll. and No. 114/2004 Coll. and on the basis of governmental decree No. 662 of 7. July 2004

For example:

- Železnice Slovenskej republiky, a.s.
- Železničná spoločnosť Slovensko, a.s.

Finland

- VR Osakeyhtiö//VR Aktiebolag

Sweden

- Public entities operating railway services in accordance with järnvägslagen (2004:519) and järnvägsförordningen (2004:526)
- Regional and local public entities operating regional or local railway communications pursuant to lagen (1997:734) om ansvar för viss kollektiv persontrafik
- Private entities operating railway services pursuant to an authorisation granted under förordningen (1996:734) om statens spåranläggningar, where such permission complies with Article 2(3) of the European Union Utilities Directive.

United Kingdom

- Network Rail plc
- Eurotunnel plc
- Northern Ireland Transport Holding Company
- Northern Ireland Railways Company Limited
- Providers of rail services which operate on the basis of special or exclusive rights granted by the Department of Transport or any other competent authority

SUBSECTION 4

GOODS

All goods are covered by Title VI of this Agreement.

SUBSECTION 5

SERVICES

In the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are included *:

Subject	CPC Reference No.
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752**
Financial services	ex 81
(a) Insurance services	812, 814
(b) Banking and investments services***	
Computer and related services	84

Subject	CPC Reference No.
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866****
Architectural services; engineering services and integrated engineering services; urban planning and landscape architectural services; related scientific and technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201 to 82206
Publishing and printing services on a fee or contract basis	88442
Cleaning services of exhaust gases	9404
Noise abatement services	9405
Nature and landscape protection services	9406
Other environmental protection services n.e.c.	9409

Notes to this Subsection

1. * Except for public service concessions and services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision.
2. ** Except voice telephony, telex, radiotelephony, paging and satellite services.
3. ***
 - Except for the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities.
 - In Sweden, payments to and from governmental agencies shall be transacted through the Swedish Postal Giro System (Postgiro).
4. **** Except arbitration and conciliation services.

SUBSECTION 6

CONSTRUCTION SERVICES

A/ Construction services:

Definition:

A construction services contract is a contract which has as its objective the realization by whatever means of civil or building works, in the sense of Division 51 of the Central Product Classification (hereinafter referred to as "Division 51, CPC").

List of Division 51, CPC:

All services listed in Division 51.

B/ Works concessions:

Works concessions contracts, when awarded by entities listed in subsections 1 and 2, and provided their value equals or exceeds 5 000 000 SDR, are covered by the national treatment principle established in Article 175, paragraphs 1 and 2 and by Articles 173, 174, 179, 190 and 294 of this Agreement.

List of Division 51, CPC:

Group	Class	Subclass	Title	Corresponding ISCI
SECTION 5			CONSTRUCTION WORK AND CONSTRUCTIONS: LAND	
DIVISION 51			CONSTRUCTION WORK	
511			Pre-erection work at construction sites	
	5111	51110	Site investigation work	4510
	5112	51120	Demolition work	4510
	5113	51130	Site formation and clearance work	4510
	5114	51140	Excavating and earthmoving work	4510
	5115	51150	Site preparation work for mining	4510
	5116	51160	Scaffolding work	4520
512			Construction work for buildings	
	5121	51210	For one- and two-dwelling buildings	4520
	5122	51220	For multi-dwelling buildings	4520
	5123	51230	For warehouses and industrial buildings	4520
	5124	51240	For commercial buildings	4520
	5125	51250	For public entertainment buildings	4520
	5126	51260	For hotel, restaurant and similar buildings	4520
	5127	51270	For educational buildings	4520
	5128	51280	For health buildings	4520
	5129	51290	For other buildings	4520
513			Construction work for civil engineering	
	5131	51310	For highways (except elevated highways), street, roads, railways and airfield runways	4520
	5132	51320	For bridges, elevated highways, tunnels and subways	4520
	5133	51330	For waterways, harbours, dams and other water works	4520
	5134	51340	For long distance pipelines, communication and power lines (cables)	4520
	5135	51350	For local pipelines and cables; ancillary works	4520
	5136	51360	For constructions for mining and manufacturing	4520

Group	Class	Subclass	Title	Corresponding ISCI
	5137		For constructions for sport and recreation	
		51371	For stadia and sports grounds	4520
		51372	For other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)	4520
	5139	51390	For engineering works n.e.c.	4520
514	5140	51400	Assembly and erection of prefabricated constructions	4520
515			Special trade construction work	
	5151	51510	Foundation work, including pile driving	4520
	5152	51520	Water well drilling	4520
	5153	51530	Roofing and water proofing	4520
	5154	51540	Concrete work	4520
	5155	51550	Steel bending and erection (including welding)	4520
	5156	51560	Masonry work	4520
	5159	51590	Other special trade construction work	4520
516			Installation work	
	5161	51610	Heating, ventilation and air conditioning work	4530
	5162	51620	Water plumbing and drain laying work	4530
	5163	51630	Gas fitting construction work	4530
	5164		Electrical work	
		51641	Electrical wiring and fitting work	4530
		51642	Fire alarm construction work	4530
		51643	Burglar alarm system construction work	4530
		51644	Residential antenna construction work	4530
		51649	Other electrical construction work	4530
	5165	51650	Insulation work (electrical wiring, water, heat, sound)	4530
	5166	51660	Fencing and railing construction work	4530
	5169		Other installation work	
		51691	Lift and escalator construction work	4530
		51699	Other installation work n.e.c.	4530
517			Building completion and finishing work	
	5171	51710	Glazing work and window glass installation work	4540

Group	Class	Subclass	Title	Corresponding ISCI
	5172	51720	Plastering work	4540
	5173	51730	Painting work	4540
	5174	51740	Floor and wall tiling work	4540
	5175	51750	Other floor laying, wall covering and wall papering work	4540
	5176	51760	Wood and metal joinery and carpentry work	4540
	5177	51770	Interior fitting decoration work	4540
	5178	51780	Ornamentation fitting work	4540
	5179	51790	Other building completion and finishing work	4540
518	5180	51800	Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator	4550

SUBSECTION 7

GENERAL NOTES AND EXTENSIONS/DEROGATIONS

1. General Notes:

- (a) Title VI of this Agreement shall not apply to: procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes (e.g. food aid including urgent relief aid). However, it shall apply to procurements in the framework of the Programme of Food Aid to the most deprived persons in the European Union insofar as the procurement is carried out by, or on behalf of, a contracting authority/entity covered by Title VI of this Agreement.
- (b) Title VI of this Agreement shall not apply to procurement for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time.
- (c) The Title VI of this Agreement shall not apply to public service concessions.
- (d) Contracts awarded by procuring entities covered under Subsections 1 and 2 in connection with activities in the fields of drinking water, electricity, gas distribution and transport, railways, urban transport, ports and airports are covered under Subsection 3 and subject to the value thresholds applying thereto.
- (e) Finland reserves its position with regard to the application of Title VI of this Agreement to the Åland Islands (Ahvenanmaa).

2. Extensions:

For suppliers of Peru: in Subsection 5, coverage includes the entire CPC Division 94 (Sewage and refuse disposal, sanitation, and other environmental protection services).

3. Threshold calculation formula:

- (a) The threshold shall be adjusted at two- year intervals with each adjustment taking effect on January 1, beginning on January 1, 2014.
- (b) the calculation of the values of thresholds shall be based on the average of the daily values of the SDR to Euro exchange rate over the 24 months terminating on the last day of August preceding the revision with effect from 1 January. The value of the thresholds thus revised shall, where necessary, be rounded down to the nearest thousand Euros. This methodology can be modified by the EU Party and Colombia or the EU Party and Peru, as appropriate, within the Trade Committee meeting as described in Article 12, paragraph 4 of this Agreement.

SECTION C

PERU

SUBSECTION 1

CENTRAL GOVERNMENT ENTITIES

Title VI of this Agreement shall apply to the central government entities referred to in this Subsection as regards the procurement of goods, services and constructions services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 130 000 SDR

Services:

Threshold: 130 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procuring Entities:

Unless otherwise specified herein, Title VI of this Agreement covers all agencies subordinate to the entities listed below.

1. Asamblea Nacional de Rectores
2. Banco Central de Reserva del Perú
3. Congreso de la República del Perú
4. Consejo Nacional de la Magistratura
5. Contraloría General de la República
6. Defensoría del Pueblo
7. Jurado Nacional de Elecciones
8. Ministerio del Ambiente
9. Ministerio de Agricultura
10. Ministerio de Comercio Exterior y Turismo
11. Ministerio de Defensa (see Note 1 below)
12. Ministerio de Economía y Finanzas (see Note 2 below)
13. Ministerio de Educación
14. Ministerio de Energía y Minas
15. Ministerio de Justicia
16. Ministerio de la Mujer y Desarrollo Social
17. Ministerio de la Producción
18. Ministerio de Relaciones Exteriores
19. Ministerio de Salud
20. Ministerio de Trabajo y Promoción del Empleo
21. Ministerio de Transportes y Comunicaciones
22. Ministerio de Vivienda, Construcción y Saneamiento (see Note 3 below)
23. Ministerio del Interior (see Note 1 below)
24. Ministerio Público
25. Oficina Nacional de Procesos Electorales
26. Poder Judicial

27. Presidencia del Consejo de Ministros
28. Registro Nacional de Identificación y Estado Civil
29. Seguro Social de Salud (ESSALUD) (see Note 4 below)
30. Superintendencia de Banca, Seguros y Administradora Privada de Fondos de Pensiones
31. Tribunal Constitucional
32. Universidad Nacional del Altiplano
33. Universidad del Centro del Perú
34. Universidad Mayor de San Marcos
35. Universidad Nacional Agraria de la Molina
36. Universidad Nacional Agraria de la Selva
37. Universidad Nacional Amazónica de Madre de Dios
38. Universidad Nacional Daniel Alcides Carrión
39. Universidad Nacional de Cajamarca
40. Universidad Nacional de Educación Enrique Guzman Valle
41. Universidad Nacional de Huancavelica
42. Universidad Nacional de Ingeniería
43. Universidad Nacional de la Amazonía Peruana
44. Universidad Nacional de Piura
45. Universidad Nacional de San Agustín
46. Universidad Nacional de Trujillo
47. Universidad Nacional de Tumbes
48. Universidad Nacional de Ucayali
49. Universidad Nacional del Callao
50. Universidad Nacional del Santa
51. Universidad Nacional Federico Villareal
52. Universidad Nacional Hermilio Valdizán
53. Universidad Nacional Jorge Basadre Grohmann
54. Universidad Nacional José F. Sanchez Carrión
55. Universidad Nacional Micaela Bastidas de Apurímac
56. Universidad Nacional San Antonio de Abad del Cusco
57. Universidad Nacional San Cristobal de Huamanga
58. Universidad Nacional San Martín
59. Universidad Nacional San Luis Gonzaga de Ica
60. Universidad Nacional Santiago Antúnez de Mayolo
61. Universidad Nacional Toribio Rodríguez de Mendoza
62. Universidad Pedro Ruiz Gallo

Notes to this Subsection

1. Ministerio de Defensa and Ministerio del Interior: Title VI of this Agreement does not cover the procurement of clothing/apparel (HS 6205) and footwear (HS 64011000) by the Army, Navy, Air Force or National Police of Peru.
2. Ministerio de Economía y Finanzas: Title VI of this Agreement does not cover procurement by the Agencia de Promoción de la Inversión Privada (PROINVERSION) of technical, legal, financial, economic, or similar consulting services, which are necessary to promote private investment through the granting of concessions or other means such as capital increase, joint ventures, service, leasing and management contracts.
3. Ministerio de Vivienda, Construcción y Saneamiento: Title VI of this Agreement does not cover procurement by the Comisión de Formalización de la Propiedad Informal (COFOPRI).
4. Seguro Social de Salud (ESSALUD): Title VI of this Agreement does not cover the procurement of sheets (HS 6301) and blankets (HS 6302).

SUBSECTION 2

SUB-CENTRAL GOVERNMENT ENTITIES

Title VI of this Agreement shall apply to the sub-central government entities referred to in this Subsection as regards the procurement of goods, services and construction services indicated below, when the value of the procurement has been estimated, in accordance with Article 173, paragraphs 6 to 8, of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 200 000 SDR

Services:

Threshold: 200 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procuring Entities:

I. Regional Level of Government

1. Gobierno Regional de Amazonas
2. Gobierno Regional de Ancash
3. Gobierno Regional de Arequipa
4. Gobierno Regional de Ayacucho
5. Gobierno Regional de Apurímac
6. Gobierno Regional de Cajamarca
7. Gobierno Regional del Callao
8. Gobierno Regional de Cusco
9. Gobierno Regional de Ica
10. Gobierno Regional de Huancavelica
11. Gobierno Regional de Huánuco
12. Gobierno Regional de Junín
13. Gobierno Regional de la Libertad
14. Gobierno Regional de Lambayeque
15. Gobierno Regional de Lima
16. Gobierno Regional de Loreto
17. Gobierno Regional de Madre de Dios

18. Gobierno Regional de Moquegua

19. Gobierno Regional de Pasco

20. Gobierno Regional de Piura

21. Gobierno Regional de Puno

22. Gobierno Regional de San Martín

23. Gobierno Regional de Tacna

24. Gobierno Regional de Tumbes

25. Gobierno Regional de Ucayali

II. Local Level of Government

All provincial and district municipalities are covered.

SUBSECTION 3

OTHER COVERED ENTITIES

Title VI of this Agreement shall apply to the entities referred to in this Subsection as regards the procurement of goods, services and construction services, indicated below when the value of the procurement has been estimated, according to Article 173 paragraphs 6 to 8 of this Agreement, as equal to or higher than the corresponding thresholds below:

Goods:

Threshold: 400 000 SDR

Services:

Threshold: 400 000 SDR

Construction Services:

Threshold: 5 000 000 SDR

Procurement Entities:

1. Agro Banco
2. Banco de la Nación
3. Banco de Materiales
4. Compañía de Negociaciones Mobiliarias e Inmobiliarias S.A.
5. Corporación Financiera de Desarrollo S.A.
6. Corporación Peruana de Aeropuertos y Aviación Civil S.A. (CORPAC)
7. Electricidad del Perú S.A. (ELECTROPERU)
8. Empresa Eléctrica del Sur S.A.
9. Empresa de Administración de Infraestructura Eléctrica S.A.
10. Empresa de Generación Eléctrica de Machupicchu
11. Empresa Nacional de la Coca S.A. (ENACO)
12. Empresa Nacional de Puertos S.A. (ENAPU)
13. Empresa Peruana de Servicios Editoriales
14. Empresa Regional de Servicios Públicos de Electricidad del Oriente
15. Empresa Regional de Servicios Públicos de Electricidad del Sur Este S.A
16. Inmobiliaria Milenia S.A. (INMISA)
17. PERUPETRO

18. Petróleos del Perú (PETROPERU) (see Note below)
19. Servicio de Agua Potable y Alcantarillado de Lima (SEDAPAL)
20. Servicio Industrial de la Marina (SIMA)
21. Servicios Postales del Perú S.A
22. Sociedad Eléctrica del Sur Oeste

Note to this Subsection

Petróleos del Perú (PETROPERU): Title VI of this Agreement does not cover the procurement of the following goods:

- (a) Crude Petroleum
- (b) Gasoline
- (c) Propane
- (d) Diesel oil
- (e) Butane
- (f) Low sulfur medium distillation or gasoil
- (g) Natural gas
- (h) Bio-diesel
- (i) Saturated acyclic hydrocarbons
- (j) Catalyzers
- (k) Ethanol
- (l) Additives

SUBSECTION 4

GOODS

Title VI of this Agreement shall apply to all goods procured by the entities listed in Subsections 1 through 3, subject to the respective Notes to Subsections 1 through 3, and to the General Notes in Subsection 7.

SUBSECTION 5

SERVICES

Title VI of this Agreement shall apply to all services procured by the entities listed in Subsections 1 through 3, subject to the respective Notes to Subsections 1 through 3, and to the General Notes in Subsection 7.

Title VI of this Agreement does not cover the procurement of the following services, as elaborated in the Central Product Classification Version 1.1. (<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=16>):

- CPC 8221 Accounting and auditing services
- CPC 8321 Architectural services
- CPC 8334 Engineering and design services
- CPC 8335 Engineering services during construction and installation phase
- CPC 82191 Arbitration and Conciliating Services

In the case of CPC codes 8321, 8334 and 8335, Title VI of this Agreement shall apply after 5 years following the date of entry into force of this Agreement.

*SUBSECTION 6***CONSTRUCTION SERVICES****A. Construction Services**

Title VI of this Agreement applies to all construction services procured by the entities listed in Subsections 1 through 3, subject to the respective Notes to Subsections 1 through 3, and to the General Notes in Subsection 7.

B. Public Works Concession Contracts

Public works concession contracts, when awarded by Subsection 1 and 2 entities, and provided their value equals or exceeds 5 000 000 SDR, are subject to the national treatment principle established in Article 175 ,paragraphs 1 and 2 of this Agreement, and to Articles 173, 174, 179, 190 and 294 of this Agreement.

*SUBSECTION 7***GENERAL NOTES AND EXTENSIONS/DEROGATIONS**

Unless otherwise specified herein, the following General Notes apply without exception to Title VI of this Agreement, including to all Subsections of this Section.

1. Title VI of this Agreement does not apply to procurement programmes on behalf of small and micro-sized companies.
2. Title VI of this Agreement does not apply to the procurement of goods for food assistance programmes.
3. Title VI of this Agreement does not apply to procurement by one Peruvian entity from another Peruvian entity.
4. Title VI of this Agreement does not apply to the acquisition of weavings and clothing made with alpaca and llama fibers.
5. Title VI of this Agreement does not apply to procurement by the Embassies, Consulates and other missions of the foreign service of Peru, exclusively for their operation and management.

For the purposes of Title VI of this Agreement, open tendering procedures include framework agreements and reverse auction.

6. Threshold calculation formula

- (a) The threshold shall be adjusted at two- year intervals with each adjustment taking effect on January 1, beginning on January 1, 2014.
- (b) the calculation of the values of thresholds shall be based on the average of the daily values of the SDR to Nuevo Sol exchange rate over the 24 months terminating on the last day of August preceding the revision with effect from 1 January. The value of the thresholds thus revised shall, where necessary, be rounded down to the nearest thousand Nuevos Soles. This methodology can be modified by the EU Party and Peru within the Trade Committee meeting as described in Article 12, paragraph 4 of this Agreement.

*Appendix 2***MEDIA FOR PUBLICATION OF PROCUREMENT INFORMATION****1. European Union**

Official Journal of the European Union

<http://simap.europa.eu>

Belgium

Laws, royal regulations, ministerial regulations, ministerial circulars - le Moniteur Belge

Jurisprudence – Pasicrisie

Bulgaria

Laws and Regulations – Държавен вестник (State Gazette)

Judicial decisions - www.sac.government.bg

Administrative rulings of general application and any procedure - www.aop.bg and www.cpc.bg

Czech Republic

Laws and Regulations – Sbírka zákonů České republiky (Collection of Laws of the Czech Republic)

Rulings of the Office for the Protection of Competition – Collection of Rulings of the Office for the Protection of Competition

Denmark

Laws and regulations - Lovtidende

Judicial decisions - Ugeskrift for Retsvaesen

Administrative rulings and procedures - Ministerialtidende

Rulings by the Appeal Board for Public Procurement – Konkurrencerådets Dokumentation

Germany

Legislation and regulations - Bundesanzeiger

Judicial Decisions: Entscheidungssammlungen des Bundesverfassungsgerichts, Bundesgerichtshofs, Bundesverwaltungsgerichts, Bundesfinanzhofs sowie der Oberlandesgerichte

Estonia

Laws, regulations and administrative rulings of general application: Riigi Teataja

Judicial decisions of the Supreme Court of Estonia: Riigi Teataja (part 3)

Greece

Official Journal of the Hellenic Republic - Εφημερίδα της Κυβερνήσεως της Ελληνικής Δημοκρατίας

Spain

Legislation - Boletín Oficial del Estado

Judicial rulings - no official publication

France

Legislation - Journal Officiel de la République française

Jurisprudence - Recueil des arrêts du Conseil d'Etat

Revue des marchés publics

Ireland

Legislation and regulations - Iris Oifigiúil (Official Gazette of the Irish Government)

Italy

Legislation - Gazzetta Ufficiale

Jurisprudence - no official publication

Cyprus

Legislation - Official Gazette of the Republic (Επίσημη Εφημερίδα της Δημοκρατίας)

Judicial decisions: Decisions of the Supreme High Court – Printing Office (Αποφάσεις Ανωτάτου Δικαστηρίου 1999 – Τυπογραφείο της Δημοκρατίας)

Luxembourg

Legislation – Memorial

Jurisprudence – Pasirisie

Hungary

Legislation - Magyar Közlöny (Official Journal of the Republic of Hungary)

Jurisprudence - Közbesszerzési Értesítő - a Közbesszerzések Tanácsa

Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council)

Latvia

Legislation - "Latvijas Vēstnesis" (Official Newspaper)

Lithuania

Laws, regulations and administrative provisions - Official Gazette ("Valstybės Žinios") of the Republic of Lithuania

Judicial decisions, jurisprudence – Bulletin of the Supreme Court of Lithuania "Teismų praktika"; Bulletin of the Supreme Court of Administrative Court of Lithuania "Administracinių teismų praktika"

Malta

Legislation – Government Gazette

Netherlands

Legislation - Nederlandse Staatscourant and/or Staatsblad

Jurisprudence - no official publication

Austria

Legislation - Österreichisches Bundesgesetzblatt Amtsblatt zur Wiener Zeitung

Judicial decisions, jurisprudence - Sammlung von Entscheidungen des Verfassungsgerichtshofes

Sammlung der Entscheidungen des Verwaltungsgerichtshofes –administrativrechtlicher und finanzrechtlicher Teil

Amtliche Sammlung der Entscheidungen des OGH in Zivilsachen

Poland

Legislation - Dziennik Ustaw Rzeczypospolitej Polskiej (Journal of Laws – Republic of Poland)

Judicial decisions, jurisprudence - "Zamówienia publiczne w orzecznictwie. Wybrane orzeczenia zespołu arbitrów i Sądu Okręgowego w Warszawie" (Selection of judgments of arbitration panels and Regional Court in Warsaw)

Portugal

Legislation - Diário da República Portuguesa 1a Série A e 2a série

Judicial Publications - Boletim do Ministério da Justiça

Colectânea de Acordos do SupremoTribunal Administrativo;

Colectânea de Jurisprudencia das Relações

Romania

Laws and Regulations – Monitorul Oficial al României (Official Journal of Romania)

Judicial decisions, administrative rulings of general application and any procedure – www.anrmap.ro

Slovenia

Legislation - Official Gazette of the Republic of Slovenia

Judicial decisions – no official publication

Slovakia

Legislation - Zbierka zákonov (Collection of Laws)

Judicial decisions – no official publication

Finland

Suomen Säädoskokoelma - Finlands Författningssamling (The Collection of the Statutes of Finland)

Sweden

Svensk Författningssamling (Swedish Code of Statutes)

United Kingdom

Legislation - HM Stationery Office

Jurisprudence - Law Reports

"Public Bodies" - HM Stationery Office

2. Colombia

Procurement portal of the Republic of Colombia:

<http://www.contratos.gov.co>

3. Peru

Legislation and jurisprudence: www.osce.gob.pe

Opportunities for the procurement of goods and services: www.seace.gob.pe

Opportunities in public work concessions: www.proinversion.gob.pe

Appendix 3

MEDIA FOR PUBLICATION OF NOTICES

1. European Union

Official Journal of the European Union

<http://simap.europa.eu>

2. Colombia

Procurement portal of the Republic of Colombia:

<http://www.contratos.gov.co>

3. Peru

Opportunities for the procurement of goods and services: www.seace.gob.pe

Opportunities in public work concessions: www.proinversion.gob.pe

*Appendix 4***NOTICE OF INTENDED PROCUREMENT**

Each notice of intended procurement shall include:

- (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and their cost and terms of payment, if any;
 - (b) a description of the procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
 - (c) the time-frame for delivery of goods or services or the duration of the contract;
 - (d) the procurement method that will be used and whether it will involve negotiation or electronic auction;
 - (e) where applicable, the address and any final date for the submission of requests for participation in the procurement;
 - (f) the address and final date for the submission of tenders;
 - (g) the language or languages in which tenders or requests for participation may be submitted, if other than an official language of the Party of the procuring entity;
 - (h) a list and a brief description of any conditions for participation of suppliers, including any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless such requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement; and
 - (i) where, pursuant to Article 179 of this Agreement, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender.
-

*Appendix 5***NOTICE INVITING INTERESTED SUPPLIERS TO APPLY FOR INCLUSION IN A MULTI-USE LIST**

Each notice inviting interested suppliers to apply for inclusion in a multi-use list of intended procurement shall include:

- (a) a description of the goods or services, or categories thereof, for which the list may be used;
 - (b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity will use to verify a supplier's satisfaction of the conditions;
 - (c) the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list; and
 - (d) the period of validity of the list and the means for its renewal or termination, or where the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list.
-

*Appendix 6***TIME PERIODS**

1. A procuring entity that uses selective tendering shall establish that the final date for the submission of requests for participation shall not, in principle, be less than 25 days from the date of publication of the notice of intended procurement. Where a state of urgency duly substantiated by the procuring entity renders this time-period impracticable, the time-period may be reduced to not less than 10 days.
2. Except as provided for in paragraph 3, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days from the date on which:
 - (a) in the case of open tendering, the notice of intended procurement is published; or
 - (b) in the case of selective tendering, the entity notifies the suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.
3. A procuring entity may reduce the time-period for tendering set out in paragraph 2 to not less than 10 days where:
 - (a) the procuring entity published a notice of planned procurement under Article 177 paragraph 2 of this Agreement at least 40 days and not more than 12 months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:
 - (i) a description of the procurement;
 - (ii) the approximate final dates for the submission of tenders or requests for participation;
 - (iii) the address from which documents relating to the procurement may be obtained; and
 - (iv) as much of the information that is required for the notice of intended procurement under Appendix 4, as is available.
 - (b) the procuring entity, for procurements of a recurring nature, indicates in an initial notice of intended procurement that subsequent notices will provide time periods for tendering based on this paragraph;
 - (c) a state of urgency duly substantiated by the procuring entity renders such time-period impracticable; or
 - (d) the procuring entity procures commercial goods or services, provided that the single award criterion is the price.
4. A procuring entity may reduce the time-period for tendering set out in paragraph 2 by five days for each one of the following circumstances:
 - (a) the notice of intended procurement is published by electronic means;
 - (b) all the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and
 - (c) the tenders can be received by electronic means by the procuring entity.
5. The use of paragraph 4, in conjunction with paragraph 3, shall in no case result in the reduction of the time-periods for tendering set out in paragraph 2 to less than 10 days from the date on which the notice of intended procurement is published.
6. Notwithstanding any other time-period in this Appendix, where a procuring entity purchases commercial goods or services, where the awarding criteria is not only the price, it may reduce the time-period for tendering set out in paragraph 2 to not less than 15 days, provided that the procuring entity:
 - (a) publishes by electronic means, at the same time, both the notice of intended procurement and the complete tender documentation; and
 - (b) accepts tenders by electronic means.

*Appendix 7***AWARD NOTICES**

The notice referred to in Article 188 paragraph 2 of this Agreement shall at least contain the following information:

- (a) a description of the goods or services procured;
 - (b) the name and address of the procuring entity;
 - (c) the name and address of the successful supplier;
 - (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
 - (e) the date of the award; and
 - (f) the type of procurement method used, and in cases where limited tendering was used, a description of the circumstances justifying the use of limited tendering.
-

*Appendix 8***TENDER DOCUMENTATION**

As referred to in Article 182 paragraph 1 of this Agreement, unless already provided in the notice of intended procurement, tender documentation shall include a complete description of:

- (a) the procurement, including the nature and quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specification, conformity assessment certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection therewith;
- (c) all evaluation criteria to be considered by the procuring entity in the awarding of the contract, and, except where the price is the sole criterion, the relative importance of such criteria;
- (d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other equipments related to the receipt of information by electronic means;
- (e) where the procuring entity will hold an electronic auction, the rules, including identification of the elements of the tender related to the evaluation criteria, on which the auction will be conducted;
- (f) where there will be a public opening of tenders, the date, time and place for the opening and, where appropriate, the persons authorised to be present;
- (g) any other terms of conditions, including terms of payment and any limitation on the means by which tenders may be submitted, e.g., paper or electronic means; and
- (h) any dates for the delivery of goods or the supply of the services.

ANNEX XIII

LISTS OF GEOGRAPHICAL INDICATIONS ⁽¹⁾

Appendix 1

LISTS OF GEOGRAPHICAL INDICATIONS FOR AGRICULTURAL AND FOODSTUFF PRODUCTS, WINES, SPIRIT DRINKS AND AROMATISED WINES

- (a) Geographical Indications of Colombia for agricultural and foodstuff products, wines, spirit drinks and aromatised wines

Geographical Indication	Product
Cholupa del Huila	Fruit

- (b) Geographical indications of the EU Party for agricultural and foodstuff products, wines, spirit drinks and aromatised wines
- ⁽²⁾

Geographical Indication	Product
Czech Republic	
Českobudějovické pivo ⁽¹⁾	Beers
Denmark	
Danablu	Cheeses
Germany	
Bayerisches Bier	Beers
Münchener Bier	Beers
Korn / Kornbrand ⁽²⁾	Spirits
Ireland	
Irish Cream	Spirits
Irish whiskey / Uisce Beatha Éireannach / Irish whisky	Spirits
Greece	
Ελιά Καλαμάτας (Elia Kalamatas)	Fruit, vegetables and cereals fresh or processed – table olives
Μαστίχα Χίου (Masticha Chiou)	Natural gums and resins – chewing gum
Σητεία Λασιθίου Κρήτης (Sitia Lasithiou Kritis)	Oils and fats (butter, margarine, oil, etc.) – olive oil
Φέτα (Feta)	Cheeses
Ούζο (Ouzo) ⁽³⁾	Spirits
Spain	
Idiazábal	Cheeses
Priego de Córdoba	Oils and fats (butter, margarine, oil, etc.) – olive oil
Alicante	Wines
Cataluña	Wines
Cava	Wines
Empordà	Wines
Jerez – Xérès – Sherry	Wines
La Mancha	Wines

⁽¹⁾ Without prejudice to Article 208, upon entering into force of this Agreement, this list will be updated by the Subcommittee of Intellectual Property in case that the registration of a geographical indication is rejected following an objection and a reasoned and justified decision under the domestic procedures. The present footnote shall also be deleted.

⁽²⁾ Where a Geographical indication is presented as follows: "Korn / Kornbrand", this means that both terms are protected, and can be used together, or each one on its own.

Geographical Indication	Product
Málaga	Wines
Navarra	Wines
Priorat	Wines
Rías Baixas	Wines
Ribera del Duero	Wines
Rioja	Wines
Rueda	Wines
Somontano	Wines
Utiel-Requena	Wines
Valdepeñas	Wines
Valencia	Wines
Brandy de Jerez	Spirits
France	
Brie de Meaux	Cheeses
Camembert de Normandie	Cheeses
Canard à foie gras du Sud-Ouest	Meat products (cooked, salted, smoked, etc.) – ducks
Comté	Cheeses
Emmental de Savoie	Cheeses
Huile d'olive de Haute-Provence	Oils and fats (butter, margarine, oil, etc.) – olive oil
Huile essentielle de lavande de Haute-Provence	Essential oil - lavender
Huitres Marennes Oléron	Fresh fish, molluscs, and crustaceans and products derived therefrom
Jambon de Bayonne	Meat products (cooked, salted, smoked, etc.) - hams
Pruneaux d'Agen	Fruit, vegetables and cereals fresh or processed – dried plums
Reblochon	Cheeses
Roquefort	Cheeses
Alsace	Wines
Anjou	Wines
Beaujolais	Wines
Bordeaux	Wines
Bourgogne	Wines
Cadillac	Wines
Chablis	Wines
Champagne	Wines
Châteauneuf-du-Pape	Wines
Côtes de Provence	Wines

Geographical Indication	Product
Côtes du Rhône	Wines
Côtes du Roussillon	Wines
Fronton	Wines
Graves (Graves de Vayres)	Wines
Haut-Médoc	Wines
Languedoc (Coteaux du Languedoc)	Wines
Margaux	Wines
Maury	Wines
Médoc	Wines
Moselle	Wines
Pommard	Wines
Romanée Saint-Vivant	Wines
Saint-Emilion	Wines
Saint-Julien	Wines
Sauternes	Wines
Touraine	Wines
Val de Loire	Wines
Armagnac	Spirits
Calvados	Spirits
Cognac	Spirits
Rhum de la Martinique	Spirits
Italy	
Aceto balsamico tradizionale di Modena	Other products - sauces
Gorgonzola	Cheeses
Grana Padano	Cheeses
Mortadella Bologna	Meat products (cooked, salted, smoked, etc.)
Parmigiano Reggiano	Cheeses
Prosciutto di Parma	Meat products (cooked, salted, smoked, etc.) - hams
Prosciutto di S. Daniele	Meat products (cooked, salted, smoked, etc.) - hams
Prosciutto Toscano	Meat products (cooked, salted, smoked, etc.) - hams
Provolone Valpadana	Cheeses
Taleggio	Cheeses
Zampone Modena	Meat products (cooked, salted, smoked, etc.)
Asti	Wines
Bardolino (Superiore)	Wines

Geographical Indication	Product
Brunello di Montalcino	Wines
Chianti	Wines
Conegliano –Valdobbiadene – Prosecco	Wines
Franciacorta	Wines
Lambrusco di Sorbara	Wines
Lambrusco Grasparossa di Castelvetro	Wines
Montepulciano d'Abruzzo	Wines
Soave	Wines
Toscana/a	Wines
Vernaccia di San Gimignano	Wines
Vino nobile di Montepulciano	Wines
Grappa	Spirits
Cyprus	
Κομμανδάρια (Commandaria)	Wines
Ζιβανία / Τζιβανία / Ζιβάνα / Zivania	Spirits
Ούζο (Ouzo) ⁽³⁾	Spirits
Lithuania	
Originali lietuviška degtinė / Original Lithuanian vodka	Spirits
Hungary	
Tokaj	Wines
Austria	
Inländerrum	Spirits
Jägertee / Jagertee / Jagatee	Spirits
Poland	
Polska Wódka / Polish Vodka	Spirits
Portugal	
Queijo Serra da Estrela	Cheeses
Douro	Wines
Porto, Port or Oporto	Wines
Vinho Verde	Wines
Slovakia	
Vinohradnícka oblasť Tokaj	Wines
Finland	
Finnish berry liqueur / Finnish fruit liqueur	Spirits
Vodka of Finland	Spirits

Geographical Indication	Product
Sweden	
Svensk Vodka / Swedish Vodka	Spirits
United Kingdom	
Scotch Whisky	Spirits

⁽¹⁾ Only applies within the territory of Colombia.

⁽²⁾ Product of Germany, Austria or Belgium (German speaking part)

⁽³⁾ Product of Greece or Cyprus.

(c) Geographical indications of Peru for agricultural and foodstuff products, wines, spirit drinks and aromatised wines

Geographical Indication	Product
Maíz Blanco Gigante Cusco	Vegetable
Pallar de Ica	Vegetable
Pisco	Spirits

*Appendix 2***LISTS OF GEOGRAPHICAL INDICATIONS FOR PRODUCTS OTHER THAN AGRICULTURAL AND FOODSTUFF PRODUCTS, WINES, SPIRIT DRINKS AND AROMATISED WINES**

- (a) Geographical indications of Colombia for products other than agricultural and foodstuff products, wines, spirit drinks and aromatised wines

Geographical Indication	Product Description
Guacamayas	Handicrafts

- (b) Geographical indications of Peru for products other than agricultural and foodstuff products, wines, spirit drinks and aromatised wines

Geographical Indication	Product Description
Chulucanas	Pottery

ANNEX XIV

MEDIATION MECHANISM FOR NON-TARIFF MEASURES

SECTION 1

MEDIATION MECHANISM*Article 1***Scope of Application**

The mediation mechanism shall apply to any non-tariff measure considered by a Party to adversely affect trade with another Party and which is related to any matter falling under Title III (Trade in Goods) of this Agreement ⁽¹⁾.

*Article 2***Initiation of the Mediation Procedure**

1. Any Party may request, at any time, that another Party enter a mediation procedure. Such request shall be addressed to that other Party in writing, with copy to the Trade Committee. The request shall include a description of the matter sufficient to present the measure in question and its trade effects clearly.

2. The Party to which such request is made shall accord sympathetic consideration to that request. Within 10 days of the date of receipt of such request, the requested Party shall provide a written reply to the requesting Party, with copy to the Trade Committee, indicating whether it agrees or not to enter the mediation procedure.

*Article 3***Selection of Mediator**

1. Upon launch of the mediation procedure, the Parties to the mediation shall endeavour to agree on a mediator no later than 15 days after the receipt of a positive reply by the requested Party to the request to initiate the mediation procedure. If these Parties fail to reach an agreement on the mediator within the established time period, either Party may request the Chair of the Trade Committee to appoint the mediator by lot. Within five days following the submission of the request, each Party to the mediation shall establish a list of at least three persons who are not nationals of that Party, who fulfil the conditions of paragraph 2 and who may act as mediator. Within five days following the date of submission of the lists, each Party participating in the mediation shall select at least one name from the list submitted by the other Party to the mediation. The Chair of the Trade Committee or the Chair's delegate shall then select the mediator by lot among the selected names. The representatives of both Parties to the mediation shall be invited with due anticipation to be present when lots are drawn. In any event, the lot shall be carried out with any such Parties present at the time within 15 days following the date of the request for the selection of the mediator by lot.

2. Any candidate to act as a mediator shall be an expert on the subject matter to which the measure in question relates ⁽²⁾. The mediator shall assist the Parties to the mediation in an impartial and transparent manner in bringing clarity to the measure and its possible trade effects, and in reaching a mutually agreed solution.

⁽¹⁾ For greater certainty, this mediation mechanism shall not apply to matters covered under Annex II (Concerning the Definition of the Concept of "Originating Products" and Methods for Administrative Cooperation).

⁽²⁾ For example, in cases concerning standards and technical requirements, the mediator should have a background in relevant international standard setting bodies.

*Article 4***Rules of the Mediation Procedure**

1. In the initial stage of the procedure, within 15 days after the appointment of the mediator, the Party invoking the mediation procedure shall present, in writing, a detailed description of the problem to the mediator and to the other Party, in particular of the operation of the measure at issue and its trade effects. Within 10 days after the date of delivery of the submission, the other Party may provide, in writing, its comments to the description of the problem. Either Party may include in its description or comments any information that it deems relevant.

2. The mediator may decide on the most appropriate way of conducting the initial stage, in particular whether to consult the Parties jointly or individually, seek the assistance of or consult with relevant experts and stakeholders of the Parties participating in the mediation.

3. Following the initial stage, the mediator may provide an advisory opinion and propose a solution for consideration of the Parties. Any such opinion shall not pertain to the consistency of the measure at issue with this Agreement. The mediator may meet the Parties participating in the mediation individually or jointly in order to facilitate a mutually agreed solution.

4. The procedure shall be confidential and shall take place in the territory of the Party to which the request was addressed, or by mutual agreement of the Parties participating in the mediation in any other location or by any other means.

5. The procedure shall normally be completed within 60 days following the date of the appointment of the mediator. At any stage of the procedure, the Parties to the mediation may discontinue the procedure by mutual agreement.

SECTION 2

IMPLEMENTATION*Article 5***Implementation of a Mutually Agreed Solution**

1. Where the Parties to the mediation have agreed on a solution to the trade obstacles caused by the measure subject to this procedure, the Parties shall take any measure necessary to implement the mutually agreed solution without undue delay.

2. The implementing Party shall inform the other Party in writing of any step or measure taken to implement the mutually agreed solution.

SECTION 3

GENERAL PROVISIONS*Article 6***Relation with the Dispute Settlement Mechanism**

1. The procedure under this mediation mechanism is not intended to serve as a basis for dispute settlement procedures under Title XII (Dispute Settlement) of this Agreement or any other agreement.

2. No Party to a mediation shall rely on or introduce as evidence in a dispute settlement procedure:

- (a) positions taken by the other Party in the course of the mediation procedure;
- (b) the fact that the other Party has indicated its willingness to accept a solution to the non-tariff measure subject to mediation; or
- (c) proposals made by the mediator.

3. An arbitration panel established according to this Agreement shall not take into account any information exchanged or any position

expressed by either party to the mediation procedure as evidence in any dispute settlement procedure.

4. The mediation mechanism is without prejudice to the rights and obligations of the Parties under Title XII (Dispute Settlement) of this Agreement.

Article 7

Time limits

Any time limit referred to in this Annex may be extended by mutual agreement of the Parties to the mediation.

JOINT DECLARATION BY COLOMBIA, PERU AND THE EU PARTY

Colombia and Peru may continue to apply the measures listed below, including their modifications and regulations, provided that the said modifications and regulations do not create conditions that are discriminatory or more restrictive to trade.

Unless otherwise provided in this Declaration, the need to maintain these measures shall be reviewed 10 years after the entry into force of this Agreement ⁽¹⁾.

COLOMBIA

- (a) quality controls on exports of coffee in accordance with Article 23 of Law 9 of 17 January 1991, and the contribution to be paid by coffee producers on exports of coffee in accordance with Chapter V of Law 101 of 23 December 1993, including modifications that do not have a significant effect on trade;
- (b) the measures related to the application of taxes on alcoholic beverages in accordance with Articles 202 to 206 of Law 223 of 20 December 1995 and Articles 49 to 54 of Law 788 of 27 December 2002, until two years after the entry into force of this Agreement. From the said date onwards, the measures adopted at national and/or local level on alcoholic beverages must be in conformity with Title III (Trade in Goods) Chapter 1 (Market Access for Goods), and in particular Article 21 thereof;
- (c) import controls on goods as provided for in Articles 3 and 6, paragraphs 1 and 2, of Decree 3803 of 31 October 2006, and import controls on automotive vehicles, including used vehicles and new vehicles imported after two years following the date of their manufacture, notwithstanding the provisions of Article 6 of Decree 3803 of 31 October 2006;
- (d) the contribution required on exports of emeralds in accordance with Article 101 of Law 488 of 24 December 1998.

PERU

- (e) Peru's measures relating to the import of used clothing and used footwear; used vehicles and used automotive engines, parts and spare parts for automotive use; used tyres; and used goods, machinery and equipment using radioactive sources ⁽²⁾.

This Declaration is an integral part of the Trade Agreement between the EU Party and Colombia and Peru.

⁽¹⁾ This provision does not apply to the measures referred to in paragraph (e) of this Declaration.

⁽²⁾ Law No 28514 and its modifications, Legislative Decree No 843 and its modifications, Emergency Decree No 079-2000 and its modifications, Supreme Decree No 003-97-SA and its modifications, Law No 27757 and its modifications; and Emergency Decree 050-2008 and its modifications

JOINT DECLARATION

The EU Party recalls that States with which it has established a Customs Union at the time of signature of this Agreement and whose products do not benefit from the tariff concessions under this Agreement have the obligation, in relation to countries which are not members of the European Union to align themselves on the Common Customs Tariff and, progressively, with the preferential customs regime of the European Union, taking the necessary measures and negotiating agreements on a mutually advantageous basis with the countries concerned. Consequently, the EU Party has invited the signatory Andean Countries to this Agreement to enter into negotiations with those States as soon as possible.

Signatory Andean Countries inform that they will make their best efforts to negotiate with those States agreements establishing free trade areas.