



Brussels, 17.10.2018
COM(2018) 691 final

2018/0356 (NLE)

Proposal for a

COUNCIL DECISION

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The dynamically growing Southeast Asian economies, with their over 600 million consumers and a rapidly rising middle class, are key markets for European Union exporters and investors. With a total € 227.3 billion of trade in goods (2017) and € 77 billion of trade in services (2016), the Association of Southeast Asian Nations (ASEAN) taken as a whole is the EU's third largest trading partner outside Europe, after the US and China. At the same time, a total € 263 billion foreign direct investment stock (2016) in the ASEAN makes the EU the first foreign direct investor in the ASEAN, while the ASEAN as a whole is in its turn the second largest Asian foreign direct investor in the EU – with a total foreign direct investment stock of € 116 billion (2016).

Vietnam has become the EU's second biggest trading partner in ASEAN after Singapore and ahead of Malaysia, with trade between the EU and Vietnam worth € 47.6 billion in 2017. Vietnam is one of the fastest growing countries in ASEAN, with an average GDP growth rate of around 6% in the past decade that is forecasted to be maintained in the future. Vietnam is a vibrant economy of more than 90 million inhabitants, with the fastest growing middle class in ASEAN, and a young and dynamic workforce. With its high literacy rate and education levels, comparatively low wages, good connectivity and a central location within ASEAN, more and more foreign investors are choosing Vietnam as their hub to service the Mekong region and beyond.

On 23 April 2007, the Council authorised the Commission to enter into negotiations for a region-to-region Free Trade Agreement (FTA) with countries of the ASEAN. It being understood that the objective was to negotiate a region-to-region FTA, the authorisation provided however for the possibility of bilateral negotiations in the event that it was not possible to reach an agreement to negotiate jointly with a grouping of countries of the ASEAN. In light of difficulties encountered in the region-to-region negotiations, both sides acknowledged that an impasse had been reached and agreed to pause these.

On 22 December 2009, the Council agreed on the principle of launching bilateral negotiations with individual ASEAN countries based on the authorisation and negotiating directives of 2007, whilst preserving the strategic objective of a region-to-region agreement. The Council also authorised the Commission to launch bilateral negotiations first with Singapore, as a first step towards the objective of the timely launch of such negotiations with other relevant ASEAN countries. The EU has thereafter launched bilateral FTA negotiations with Malaysia (2010), Vietnam (2012), Thailand (2013), the Philippines (2015) and Indonesia (2016).

On 15 October 2013, based on a new EU competence under the Lisbon Treaty, the Council authorised the Commission to extend the on-going bilateral negotiations with ASEAN countries to cover also investment protection.

On the basis of the negotiating directives adopted by the Council in 2007, and supplemented in October 2013 to include investment protection, the Commission has negotiated with Vietnam an ambitious and comprehensive FTA and an Investment Protection Agreement (IPA), with a view to creating new opportunities and legal certainty for trade and investment between both partners to develop. The legally reviewed texts of both agreements have been made public and can be found on the following link:

The Commission is putting forward the following proposals for Council decisions:

- Proposal for a Council Decision on the signing, on behalf of the European Union, of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam;
- Proposal for a Council Decision on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam;
- Proposal for a Council Decision on the signing, on behalf of the European Union, of the Investment Protection Agreement between the European Union and its Member States, of the one part, and the Socialist Republic of Viet Nam, of the other part; and
- Proposal for a Council Decision on the conclusion of the Investment Protection Agreement between the European Union and its Member States, of the one part, and the Socialist Republic of Viet Nam, of the other part.

Earlier, the Commission had put forward a proposal for a horizontal safeguard regulation that will be of application among other agreements to the FTA between the EU and Vietnam.

The attached proposal for a Council Decision constitutes the legal instrument for the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam.

- **Consistency with existing policy provisions in the policy area**

The negotiations of the FTA and the IPA were preceded by the negotiation, by the European External Action Service, of a Partnership and Cooperation Agreement (PCA) between the European Union and its Member States and the Socialist Republic of Viet Nam, which entered into force in October 2016. The PCA provides the legal framework to further develop the already longstanding and strong partnership between the EU and Vietnam, in a broad range of areas, including political dialogue, trade, energy, transport, human rights, education, science and technology, justice asylum and migration.

The EU and Vietnam's longstanding trade and economic relationship has until now developed in the absence of a specific legal framework. The FTA and IPA that have been negotiated will constitute specific agreements giving effect to the trade and investment provisions of the PCA and will be an integral part of the overall bilateral relations between the EU and Vietnam.

From the date of its entry into force, the EU-Vietnam IPA will replace and supersede the bilateral investment treaties between Vietnam and EU Member States that are listed in Annex 6 (List of Investment Agreements) to the IPA.

- **Consistency with other Union policies**

The EU-Vietnam FTA and IPA are fully consistent with Union policies and will not require the EU to amend its rules, regulations or standards in any regulated area. Furthermore, like all other trade and investment agreements the Commission has negotiated, the EU-Vietnam FTA and IPA fully safeguard public services and ensure that governments' right to regulate in the public interest is fully preserved by the agreements and constitutes a basic underlying principle to them.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

Following the Court of Justice of the EU Opinion 2/15, and in light of the subsequent wide-ranging discussions among EU institutions on the architecture of trade and investment agreements, the Commission presents the result of negotiations with Vietnam in the form of two self-standing agreements: an FTA and an IPA, as was the case for the result of negotiations between the EU and Singapore.

In view of Opinion 2/15, and considering that the content of the EU-Vietnam FTA is essentially the same contents as that of the EU-Singapore FTA, all the areas covered by the EU-Vietnam FTA would fall within the competence of the EU and, more particularly, within the scope of Articles 91, 100(2) and 207 TFEU. In the same vein, all substantive provisions on investment protection under the EU-Vietnam IPA, to the extent that these apply to foreign direct investment, would be covered under Article 207 TFEU.

As a result, the EU-Vietnam FTA is to be signed by the Union pursuant to a decision of the Council based on Article 218(5) TFEU and concluded by the Union pursuant to a decision of the Council based on Article 218(6) TFEU, following the European Parliament's consent.

In addition, Article 218(7) TFEU has been added as a legal basis as it is appropriate for the Council to authorise the Commission to approve the position of the Union on certain modifications to the FTA given that the FTA provides for expedited and/or simplified procedures to approve such modifications. Therefore, the Commission should be authorised to approve modifications or rectifications to be adopted by the Trade Committee pursuant to Articles 9.20 (Modification and Rectification to Coverage) and 9.23 (Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement) as regards the list of entities in Sections A (Central Government Entities) to C (Other Covered Entities) of Annexes 9-A (Coverage of Government Procurement for the Union) and 9-B (Coverage of Government Procurement for Viet Nam).

The EU-Vietnam IPA is to be signed by the Union pursuant to a decision of the Council based on Article 218(5) TFEU and concluded by the Union pursuant to a decision of the Council based on Article 218(6) TFEU, following the European Parliament's consent and ratification by the Member States in accordance with their respective internal procedures.

- **Subsidiarity (for non-exclusive competence)**

As confirmed by Opinion 2/15 on the EU-Singapore FTA and in analogy thereto, the EU-Vietnam FTA as presented to Council does not cover any matters that fall outside of the EU's exclusive competence.

With regard to the IPA, the Court confirmed that, pursuant to Article 207 TFEU, the EU has exclusive competence with regard to all substantive provisions on investment protection, to the extent that these apply to foreign direct investment. The Court further confirmed the EU's exclusive competence with regard to the state-to-state dispute settlement mechanism in relation to investment protection. Finally, the Court stated that the EU has shared competence

with regard to non-direct investment and investor-to-state dispute settlement (replaced later on by the Investment Court System in the IPA), where the Member States act as defendants.¹

These elements cannot be separated in any coherent way from the substantive provisions or the state-to-state dispute settlement and hence should be included in EU-level agreements.

- **Proportionality**

This proposal is in line with the vision of Europe 2020 strategy and contributes to the Union's trade and development objectives.

- **Choice of the instrument**

This proposal is in accordance with Article 218 TFEU, which envisages the adoption by the Council of decisions on international agreements. There exists no other legal instrument that could be used in order to achieve the objective expressed in this proposal.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

After negotiations with Vietnam were completed, a team led by DG Trade's Chief Economist Unit's carried out a study of the economic benefits to be expected from the agreement.

The analysis predicts that the elimination of bilateral tariffs and export taxes together with the reduction of the NTBs that affect the cross-border exchanges of goods and services will boost bilateral trade considerably. EU exports to Vietnam are estimated to rise by more than € 8 billion by 2035, while Vietnam's exports to the EU are expected to grow by € 15 billion. This corresponds to an increase in relative terms of EU exports to Vietnam by almost 29% and of Vietnam exports to the EU by nearly 18%.

The economic modelling carried out further estimates that EU national income could grow by more than € 1.9 billion by 2035 as a result of the FTA, while Vietnam's national income could increase by € 6 billion over the same period. The sizeable difference in expected benefits is the result of the large difference in the relative importance of the EU and Vietnam as export destination to each another.

The results of the quantitative analysis presented above may be considered to underestimate the real economic impact of the agreement, as they do not take into account the foreseeable benefits linked to the strengthening of the protection and enforcement of intellectual property rights or the liberalisation of FDIs in the manufacturing sectors and of public procurement. Furthermore, synergies in global supply chains that may derive from the EU-Vietnam FTA, particularly in the broader context of an ongoing effort to further strengthen the EU's economic relationship with the ASEAN region, have not been possible to model but could be expected to be significant.

- **Stakeholder consultations**

Prior to the launch of bilateral negotiations with Vietnam, a Trade Sustainability Impact Assessment (TSIA) of the FTA between the EU and the ASEAN² was conducted by an

¹ See the clarification in the judgement of the Court of Justice of the European Union in Case C-600/14 Germany vs Council (Judgment of 5 December 2017) paragraph 69.

² <http://trade.ec.europa.eu/doclib/html/145989.htm>

external contractor to study the potential economic, social and environmental impact of a closer economic partnership between both regions.

In the framework of the preparation of the TSIA, the contractor consulted internal and external experts, organised public consultations in Brussels and in Bangkok, and held bilateral meetings and interviews with civil society in the EU and in ASEAN. Consultations in the framework of the TSIA provided a platform for the involvement of key stakeholders and the civil society in a dialogue on trade policy in relation to Southeast Asia.

Both, the TSIA report and the consultations held in the context of its preparation, provided the Commission with input that has been of great value in all bilateral trade and investment negotiations launched since with individual ASEAN countries.

In addition, in June 2012, the Commission conducted a public consultation on the future bilateral agreement with Vietnam that included a questionnaire prepared to obtain information from stakeholder that later helped the Commission in establishing priorities and taking decisions throughout the negotiating process. 62 replies were received, of which 43 from industry federations and associations, 16 from individual companies and three from Member States. Replies covered a wide range of sectors, including agri-food, ICT, textiles, services, pharmaceuticals, chemicals, metals, green energy, automotive, machinery and wood-paper. The written consultation was followed with meetings with a selected number of respondents to the questionnaire identified as representing the most sensitive sectors for the negotiations with Vietnam (textile, alcoholic beverages, pharmaceuticals, automotive and ICT).

A roundtable with stakeholders on human rights and sustainable development in the context of bilateral relations between the EU and Vietnam was held in May 2015³. The Commission then carried out a dedicated analysis⁴ addressing the possible impact of the FTA on human rights and sustainable development.

Prior and during negotiations, the EU Member States were regularly informed and consulted orally and in writing on the different aspects of the negotiation via the Council's Trade Policy Committee. The European Parliament was also regularly informed and consulted via its Committee on International Trade (INTA), and notably its EU-Vietnam FTA Monitoring Group. The texts progressively resulting from the negotiations were circulated throughout the process to both institutions.

- **Collection and use of expertise**

A Trade Sustainability Impact Assessment of the FTA between the EU and ASEAN was carried out by the external contractor "Ecorys".

- **Impact assessment**

The TSIA, conducted by an external contractor and finalised in 2009, concluded that an ambitious EU-ASEAN FTA would deliver important positive impacts (in terms of GDP, income, trade and employment) for both the EU and Vietnam. National income effects on the EU side were estimated at € 13 billion and for Vietnam at € 7.6 billion.

- **Regulatory fitness and simplification**

The EU-Vietnam FTA and IPA are not subject to REFIT procedures. They nevertheless contain a number of provisions that will simplify trade and investment procedures, reduce export and investment related costs and will therefore enable more small firms to do business

³ <http://trade.ec.europa.eu/doclib/events/index.cfm?id=1288>

⁴ http://trade.ec.europa.eu/doclib/docs/2016/february/tradoc_154236.pdf

in both markets. Among the expected benefits are: less burdensome technical rules, compliance requirements, customs procedures and rules of origin, the protection of intellectual property rights, or the reduction in cost of litigation under the Investment Court System for claimants that are SMEs.

- **Fundamental rights**

The proposal does not affect the protection of fundamental rights in the Union.

4. BUDGETARY IMPLICATIONS

The EU-Vietnam FTA will have a financial impact on the EU budget on the side of the revenues. It is estimated that foregone duties could reach an amount of € 1.7 billion upon full implementation of the agreement. The estimate is based on average imports projected for 2035 in the absence of an agreement and represents the annual loss in revenues resulting from the elimination of EU tariffs on imports originating in Vietnam.

The EU-Vietnam IPA is expected to have a financial impact on the EU budget on the side of the expenditures. The agreement will be the EU's third (after the EU-Canada Comprehensive Economic and Trade Agreement, and the EU-Singapore) to incorporate the Investment Court System (ICS) for the resolution of disputes between investors and states. An amount of € 700,000 of additional yearly expenditure is foreseen from 2019 onwards (subject to the entry into force of the agreement) to finance the permanent structure comprising a First Instance and an Appeal Tribunal. At the same time, the agreement entails the use of administrative resources under budget line XX 01 01 01 (Expenditure related to officials and temporary staff working with the Institution), considering that it is estimated that one Administrator will be dedicated as full-time equivalent to the tasks inherent to this agreement. This is indicated in the Legislative Financial Statement and is subject to the conditions mentioned in it.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

The EU-Vietnam FTA and IPA include institutional provisions that lay down an implementing bodies' structure to continuously monitor the implementation, operation and impact of the agreements. The agreements being an integral part of the overall bilateral relation between the EU and Vietnam as governed by the PCA, the mentioned structures will form part of a common institutional framework with the PCA.

The institutional chapter of the FTA establishes a Trade Committee that has as its main task to supervise and facilitate the implementation and application of the agreement. The Trade Committee is comprised of representatives of the EU and of Vietnam who will meet every year or at the request of either side. The Trade Committee will be in charge of supervising the work of all specialised committees and working groups established under the agreement (Committee on Trade in Goods; Committee on Customs; Committee on Sanitary and Phytosanitary Measures; Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement; Committee on Trade and Sustainable Development; Working Group on Intellectual Property Rights, including Geographical Indications; and Working Group on Motor Vehicles and Parts).

The Trade Committee has also the task to communicate with all interested parties, including private sector and civil society, in relation to the functioning and implementation of the agreement. In the agreement, both sides recognise the importance of transparency and

openness and commit to consider the views of members of the public in order to draw on a broad range of perspectives in the implementation of the agreement.

The institutional chapter of the IPA establishes a Committee with the main task to supervise and facilitate the implementation and application of the agreement. Among other tasks, the Committee may, subject to the completion of each side's respective legal requirements and procedures, decide to appoint the Members of the ICS Tribunals, fix their monthly remuneration, and adopt binding interpretations of the agreement.

As emphasised in the "Trade for All" Communication, the Commission is dedicating increasing resources to the effective implementation and enforcement of trade and investment agreements. In 2017, the Commission published the first annual FTA Implementation Report. The main purpose of the report is to convey an objective picture on the implementation of EU FTAs, highlighting the progress made and the shortcomings that need to be addressed. The objective is for the report to serve as the basis for open debate and engagement with Member States, the European Parliament and the civil society at large on the functioning of the FTAs and their implementation. As an annual exercise, the publication of the report will allow regular monitoring of developments, registering also how identified priority issues have been addressed. The report will cover the EU-Vietnam FTA as of its entry into force.

- **Implementation in the EU**

Certain actions will need to be taken in order to ensure implementation of the Agreement. These will be put in place in time for the application of the Agreement. These are a Commission implementing regulation to be adopted pursuant to Article 58(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code opening the tariff rate quotas provided for by the Agreement.

- **Explanatory documents (for directives)**

Not applicable

- **Detailed explanation of the specific provisions of the proposal**

In negotiating the **EU-Vietnam FTA**, the Commission pursued two principal objectives: first, to provide the best possible terms of access for EU operators to Vietnam's market; and, second, to set a valuable second point of reference (after the agreements with Singapore) for the EU's other negotiations in the region.

Both of these objectives have been fully met: the agreement goes beyond existing WTO commitments in many areas, such as services, procurement, non-tariff barriers and the protection of intellectual property, including geographical indications (GI). In all of these areas Vietnam also agreed to new commitments which go significantly beyond what Vietnam has so committed in other agreements, including in CPTPP.

In line with the objectives set by the negotiating directives, the Commission secured:

- (1) the comprehensive liberalisation of services and investment markets, including cross-cutting rules on licensing and for the mutual recognition of diplomas, and sector-specific rules designed to ensure a level playing field for EU businesses;
- (2) new tendering opportunities for EU bidders in Vietnam, who is not a member of the WTO Agreement on Government Procurement;

- (3) the removal of technical and regulatory trade barriers to trade in goods, such as duplicative testing, in particular by promoting the use of technical and regulatory standards familiar in the EU in the sectors of motor vehicles, pharmaceuticals and medical devices, as well as green technologies;
- (4) based on international standards, a more trade-facilitative regime for the approval of European food exports to Vietnam;
- (5) Vietnam's commitment to reduce or eliminate its tariffs on imports from the EU, and a cheaper access of European businesses and consumers to products originating in Vietnam;
- (6) a high level protection of intellectual property rights, including with regard to the enforcement of these rights, also at the border, and a TRIPs-plus level of protection of EU GIs;
- (7) a comprehensive chapter on trade and sustainable development, which aims at ensuring that trade supports labour rights, environmental protection and social development and promotes the sustainable management of forests and fisheries. It includes commitments on effective application of international standards and on efforts towards ratification of a number of international conventions. The chapter also sets out how social partners and civil society will be involved in its implementation and monitoring; and
- (8) a swift dispute resolution mechanisms through either panel arbitration or with the help of a mediator.

The **EU-Vietnam IPA** will ensure a high level of investment protection, while safeguarding the EU's and Vietnam's rights to regulate and pursue legitimate public policy objectives such as the protection of public health, safety and the environment.

The agreement contains all the innovations of the EU's new approach to investment protection and its enforcement mechanisms that are not present in the 21 existing bilateral investment treaties between Vietnam and EU Member States. It is a very important feature of the IPA that it replaces and hence improves the 21 existing bilateral investment treaties.

In line with the objectives set by the negotiating directives, the Commission ensured that EU investors and their investments in Vietnam will be granted fair and equitable treatment and not be discriminated against compared to Vietnamese investments that are in like situations. At the same time, the IPA protects EU investors and their investments in Vietnam from expropriation, unless it is for public purposes, in accordance with due process, on a non-discriminatory basis and against payment of prompt, adequate, and effective compensation according to fair market value of the expropriated investment.

Also in line with the negotiating directives, the IPA negotiated by the Commission will offer investors the option of a modern and reformed investment dispute resolution mechanism. This system ensures that investment protection rules are adhered to and seeks to strike a balance between protecting investors in a transparent manner and safeguarding the right of a State to regulate in order to pursue public policy objectives. The agreement sets up a standing international and fully independent dispute resolution system, consisting of a permanent First Instance and an Appeal Tribunal that will conduct dispute settlement proceedings in a transparent and impartial manner.

The Commission is mindful of the balance to be struck between moving forward with the reformed EU investment policy and the sensitivities of EU Member States as regards the possible exercise of shared competence on these matters. The Commission has not, therefore made a proposal to provisionally apply the investment protection agreement. Nonetheless, should Member States wish to see a proposal for provisional application of the investment protection agreement, the Commission stands ready to make such a proposal.

Proposal for a

COUNCIL DECISION

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 91(1), Article 100(2), and the first subparagraph of Article 207(4), in conjunction with Article 218(6)(a)(v) and Article 218(7) thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament,

Whereas:

- (1) In accordance with Council Decision No [XX]⁵, the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam (the 'Agreement') was signed on [XX XXX 2019], subject to its conclusion at a later date.
- (2) Pursuant to Article 218(7) of the Treaty on the Functioning of the European Union, it is appropriate to authorise the Commission to approve on the Union's behalf the position to be taken on certain modifications to the Agreement that are to be adopted by a simplified procedure pursuant to Article 9.20 of the Agreement or, as regards the list of entities in Sections A to C of Annexes 9-A and 9-B to the Agreement, pursuant to Article 9.23 of the Agreement in the Committee on Investment, Services, Electronic Commerce and Government Procurement.
- (3) The Agreement should be approved on behalf of the Union.
- (4) The Agreement, in accordance with its Article 17.20, does not, within the Union, confer rights or impose obligations on persons, other than those created between the Parties under public international law,

HAS ADOPTED THIS DECISION:

Article 1

The Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam (the 'Agreement') is hereby approved on behalf of the Union.

The text of the Agreement is attached to this Decision.

Article 2

For the purposes of Articles 9.20 and 9.23 of the Agreement, the modifications or rectifications as regards Sections A to D and F of Annexes 9-A and 9-B to the Agreement shall be approved by the Commission on behalf of the Union.

⁵ [Reference to be inserted]

Article 3

The President of the Council shall designate the person empowered to proceed, on behalf of the Union, to the notification provided for in Article 17.16(2) of the Agreement, in order to express the consent of the Union to be bound by the Agreement⁶.

Article 4

This Decision shall enter into force on the day of its adoption.

Done at Brussels,

*For the Council
The President*

⁶ The date of entry into force of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.



Brussels, 17.10.2018
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ANNEX 1

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

FREE TRADE AGREEMENT
BETWEEN THE EUROPEAN UNION
AND THE SOCIALIST REPUBLIC OF VIET NAM

EU/VN/en 1

PREAMBLE

The European Union, hereinafter referred to as "the Union",

and

the Socialist Republic of Viet Nam, hereinafter referred to as "Viet Nam",

hereinafter jointly referred to as "the Parties" or individually referred to as "Party",

RECOGNISING their longstanding and strong partnership based on the common principles and values reflected in the Partnership and Cooperation Agreement, and their important economic, trade and investment relationship;

DESIRING to further strengthen their economic relationship as part of, and in a manner coherent with, their overall relations, and convinced that this Agreement will create a new climate for the development of trade and investment between the Parties;

RECOGNISING that this Agreement will complement and promote regional economic integration efforts;

DETERMINED to strengthen their economic, trade and investment relationship in accordance with the objective of sustainable development, in its economic, social and environmental dimensions, and to promote trade and investment under this Agreement in a manner mindful of high levels of environmental and labour protection and relevant internationally recognised standards and agreements;

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities and improve the general welfare and, to this end, reaffirming their commitment to promoting trade and investment liberalisation;

CONVINCED that this Agreement will create an expanded and secure market for goods and services and a stable and predictable environment for trade and investment, thus enhancing the competitiveness of their firms in global markets;

REAFFIRMING their commitment to the *Charter of the United Nations*, signed in San Francisco on 26 June 1945, and having regard to the principles articulated in *The Universal Declaration of Human Rights*, adopted by the General Assembly of the United Nations on 10 December 1948;

RECOGNISING the importance of transparency in international trade to the benefit of all stakeholders;

SEEKING to establish clear and mutually advantageous rules governing their trade and investment and to reduce or eliminate the barriers to mutual trade and investment;

RESOLVED to contribute to the harmonious development and expansion of international trade by removing obstacles to trade through this Agreement and to avoid creating new barriers to trade or investment between the Parties that could reduce the benefits of this Agreement;

BUILDING on their respective rights and obligations under the WTO Agreement and other multilateral, regional and bilateral agreements and arrangements to which they are party;

DESIRING to promote the competitiveness of their companies by providing them with a predictable legal framework for their trade and investment relations,

HAVE AGREED AS FOLLOWS:

CHAPTER 1

OBJECTIVES AND GENERAL DEFINITIONS

ARTICLE 1.1

Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in conformity with Article XXIV of **GATT 1994** and Article V of GATS.

ARTICLE 1.2

Objectives

The objectives of this Agreement are to liberalise and facilitate trade and investment between the Parties in accordance with the provisions of this Agreement.

ARTICLE 1.3

Partnership and Cooperation Agreement

For the purposes of this Agreement "Partnership and Cooperation Agreement" means the *Framework Agreement on Comprehensive Partnership and Cooperation between the European Union and its Member States, of the one part, and the Socialist Republic of Viet Nam, of the other part*, signed in Brussels on 27 June 2012.

ARTICLE 1.4

WTO Agreements

For the purposes of this Agreement:

- (a) "Agreement on Agriculture" means the *Agreement on Agriculture* contained in Annex 1A of the WTO Agreement;
- (b) "Agreement on Government Procurement" means the *Agreement on Government Procurement* contained in Annex 4 of the WTO Agreement;
- (c) "Agreement on Preshipment Inspection" means the *Agreement on Preshipment Inspection* contained in Annex 1A of the WTO Agreement;

- (d) "Agreement on Rules of Origin" means the *Agreement on Rules of Origin* contained in Annex 1A of the WTO Agreement;
- (e) "Anti-Dumping Agreement" means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* contained in Annex 1A of the WTO Agreement;
- (f) "Customs Valuation Agreement" means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* contained in Annex 1A of the WTO Agreement;
- (g) "DSU" means the *Understanding on Rules and Procedures Governing the Settlement of Disputes* contained in Annex 2 of the WTO Agreement;
- (h) "GATS" means the *General Agreement on Trade in Services* contained in Annex 1B of the WTO Agreement;
- (i) "GATT 1994" means the *General Agreement on Tariffs and Trade 1994* contained in Annex 1A of the WTO Agreement;
- (j) "Import Licensing Agreement" means the *Agreement on Import Licensing Procedures* contained in Annex 1A of the WTO Agreement;
- (k) "Safeguards Agreement" means the *Agreement on Safeguards* contained in Annex 1A of the WTO Agreement;

- (l) "SCM Agreement" means the *Agreement on Subsidies and Countervailing Measures* contained in Annex 1A of the WTO Agreement;
- (m) "SPS Agreement" means the *Agreement on the Application of Sanitary and Phytosanitary Measures* contained in Annex 1A of the WTO Agreement;
- (n) "TBT Agreement" means the *Agreement on Technical Barriers to Trade* contained in Annex 1A of the WTO Agreement;
- (o) "TRIPS Agreement" means the *Agreement on Trade-Related Aspects of Intellectual Property Rights* contained in Annex 1C of the WTO Agreement; and
- (p) "WTO Agreement" means the *Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994.

ARTICLE 1.5

General Definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) "day" means a calendar day;

- (b) "domestic" means with regard to legislation, law or laws and regulations for the Union and its Member States and for Viet Nam¹, respectively, legislation, law or laws and regulations at central, regional or local level;
- (c) "goods" means products as understood in GATT 1994, unless otherwise provided for in this Agreement;
- (d) "Harmonized System" means the Harmonized Commodity Description and Coding System, including all legal notes and amendments thereto (hereinafter referred to as the "HS");
- (e) "IMF" means the International Monetary Fund;
- (f) "measure" means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;
- (g) "natural person of a Party" means a national of one of the Member States of the Union or of Viet Nam, according to their respective legislation;²
- (h) "person" means a natural person or a legal person;

¹ For greater certainty, for Viet Nam the relevant forms of legislation, law or laws and regulation at the central level or local level are provided for in the Law No. 80/2015/QH13 of 22 June 2015 on the Promulgation of Legal Normative Documents.

² The term "natural person" includes natural persons permanently residing in Latvia who are not citizens of Latvia or any other state but who are entitled, under the laws and regulations of Latvia, to receive a non-citizen's passport (Alien's Passport).

- (i) "third country" means a country or territory outside the scope of territorial application of this Agreement as defined in Article 17.24 (Territorial Application);
- (j) "UNCLOS" means the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982;
- (k) "WIPO" means the World Intellectual Property Organization; and
- (l) "WTO" means the World Trade Organization.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1

Objective

The Parties shall progressively liberalise trade in goods and improve market access over a transitional period starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with Article XXIV of GATT 1994.

ARTICLE 2.2

Scope

Except as otherwise provided for in this Agreement, this Chapter applies to trade in goods between the Parties.

ARTICLE 2.3

Definitions

For the purposes of this Chapter:

- (a) "agricultural export subsidies" means subsidies as defined in paragraph (e) of Article 1 of the Agreement on Agriculture, including any amendment of that Article;
- (b) "agricultural good" means a product listed in Annex 1 to the Agreement on Agriculture;
- (c) "consular transactions" means the procedure of obtaining from a consul of the importing Party in the territory of the exporting Party, or in the territory of a third party, a consular invoice or a consular visa for a commercial invoice, certificate of origin, manifest, shipper's export declaration or any other customs documentation in connection with the importation of the goods;

- (d) "customs duty" includes any duty or charge of any kind imposed on or in connection with the importation of a good, including any form of surtax or surcharge imposed on or in connection with such importation, and does not include any:
- (i) charge equivalent to an internal tax imposed in accordance with Article 2.4 (National Treatment);
 - (ii) duty imposed in accordance with Chapter 3 (Trade Remedies);
 - (iii) duties applied in accordance with Articles VI, XVI and XIX of GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, the Safeguards Agreement, Article 5 of the Agreement on Agriculture and the DSU; and
 - (iv) fee or other charge imposed in accordance with Article 2.18 (Administrative Fees, Other Charges and Formalities on Imports and Exports);
- (e) "export licensing procedures" means administrative procedures¹ used for the operation of export licensing regimes requiring the submission of an application or other documentation, other than that required for customs purposes, to the relevant administrative body as a prior condition for exportation from the territory of the exporting Party;

¹ Those procedures referred to as "licensing" as well as other similar administrative procedures.

- (f) "import licensing procedures" means administrative procedures¹ used for the operation of import licensing regimes requiring the submission of an application or other documentation, other than that required for customs purposes, to the relevant administrative body as a prior condition for importation into the territory of the importing Party;
- (g) "non-automatic export licensing procedures" means export licensing procedures where approval of the application is not granted for all legal and natural persons who fulfil the requirements of the Party concerned for engaging in export operations involving the products subject to export licensing procedures;
- (h) "non-automatic import licensing procedures" means import licensing procedures where approval of the application is not granted for all legal and natural persons who fulfil the requirements of the Party concerned for engaging in import operations involving the products subject to import licensing procedures;
- (i) "originating" refers to the origin of a good as determined in accordance with the rules of origin set out in Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation);
- (j) "performance requirement" means a requirement that:
 - (i) a given quantity, value or percentage of goods be exported;

¹ Those procedures referred to as "licensing" as well as other similar administrative procedures.

- (ii) goods of the Party granting an import license be substituted for imported goods;
 - (iii) a person benefiting from an import license purchase other goods in the territory of the Party granting the import licence, or accord a preference to domestically produced goods;
 - (iv) a person benefiting from an import licence produce goods in the territory of the Party granting the import licence, with a given quantity, value or percentage of domestic content; or
 - (v) relates in whatever form to the volume or value of imports, to the volume or value of exports or to the amount of foreign exchange inflows; and
- (k) "remanufactured good" means a good classified in HS Chapter 84, 85, 87, 90 or 9402, except those listed in Appendix 2-A-5 (Goods excluded from the Definition of Remanufactured Goods), which:
- (i) is entirely or partially comprised of parts obtained from goods that have been used beforehand; and
 - (ii) has similar performance and working conditions as well as life expectancy compared to the original new good and is given the same warranty as the original new good.

ARTICLE 2.4

National Treatment

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

ARTICLE 2.5

Classification of Goods

The classification of goods in trade between the Parties shall be in accordance with each Party's respective tariff nomenclature in conformity with the HS.

ARTICLE 2.6

Remanufactured Goods

The Parties shall accord to remanufactured goods the same treatment as that accorded to new like goods. A Party may require specific labelling of remanufactured goods in order to prevent deception of consumers. Each Party shall implement this Article within a transitional period of no longer than three years from the date of entry into force of this Agreement.

ARTICLE 2.7

Reduction or Elimination of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall reduce or eliminate its customs duties on goods originating in the other Party in accordance with its respective schedule included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties).
2. For the calculation of the successive reductions under paragraph 1, the base rate for customs duties of each good shall be the one specified in the schedules included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties). The tariff elimination established under Appendix 2-A-2 (Tariff Schedule of Viet Nam) does not apply to used motor-vehicles under HS codes 8702, 8703 and 8704.
3. If a Party reduces an applied most favoured nation customs duty rate below the rate of customs duty applied in accordance with its respective schedule included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties), the good originating in the other Party shall be eligible for that lower duty rate.

4. Except as otherwise provided in this Agreement, a Party shall not increase any existing customs duty applied in accordance with its respective schedule included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties), or adopt any new customs duty, on a good originating in the other Party.

5. A Party may unilaterally accelerate the reduction or elimination of customs duties on originating goods of the other Party applied in accordance with its respective schedule included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties). When a Party considers such an acceleration it shall inform the other Party as early as possible before the new rate of customs duty takes effect. A unilateral acceleration shall not preclude the Party from raising a customs duty to the prevailing rate at each stage of reduction or elimination in accordance with its respective schedule included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties).

6. Upon request of a Party, the Parties shall consult to consider accelerating or broadening the scope of the reduction or elimination of customs duties applied in accordance with their respective schedules included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties). If the Parties agree to amend this Agreement in order to accelerate or broaden such scope, such agreement shall supersede any duty rate or staging category for such good determined pursuant to their Schedules. Such an amendment shall come into effect in accordance with Article 17.5 (Amendments).

ARTICLE 2.8

Management of Administrative Errors

In the event of an error by the competent authorities in the proper management of the preferential system at export, and in particular in the application of Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation), where this error leads to consequences in terms of import duties, the importing Party may request the Trade Committee established pursuant to Article 17.1 (Trade Committee) to examine the possibilities of adopting appropriate measures with a view to resolving the situation.

ARTICLE 2.9

Specific Measures concerning the Preferential Tariff Treatment

1. The Parties shall cooperate on combating customs violations relating to the preferential tariff treatment granted under this Chapter.

2. For the purpose of paragraph 1, each Party shall offer the other Party administrative cooperation and mutual administrative assistance in customs and related matters as part of the implementation and control of the preferential tariff treatment, which shall include the following obligations:

- (a) verifying the originating status of the product or products concerned;
- (b) carrying out the subsequent verification of the proof of origin and providing the results of that verification to the other Party; and
- (c) granting authorisation to the importing Party to conduct enquiry visits in order to determine the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

3. Where, in accordance with the provisions on administrative cooperation or mutual administrative assistance in customs and related matters referred to in paragraph 2, the importing Party establishes that a proof of origin was unduly issued because the requirements provided for in Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation) were not fulfilled, that Party may deny a preferential tariff treatment to a declarant who claimed it with regard to goods for which the proof of origin was issued in the exporting Party.

4. If the importing Party considers that the denial of preferential tariff treatment for individual consignments referred to in paragraph 3 is insufficient to implement and control the preferential tariff treatment of a given product, that Party may, in accordance with the procedure laid down in paragraph 5, temporarily suspend the relevant preferential tariff treatment of the products concerned in the following cases:

- (a) when that Party finds that there has been a systematic customs violation regarding claims of preferential tariff treatment under this Agreement; or
- (b) when that Party finds that the exporting Party has systematically failed to comply with the obligations under paragraph 2.

5. The competent authority of the importing Party shall, without undue delay, notify its finding to the competent authority of the exporting Party, provide verifiable information upon which the finding was based and engage in consultations with the competent authority of the exporting Party with a view to achieving a mutually acceptable solution.

6. If the competent authorities have not achieved a mutually acceptable solution after 30 days following the notification referred to in paragraph 5, the importing Party shall, without undue delay, refer the matter to the Trade Committee.

7. If the Trade Committee has failed to agree on an acceptable solution within 60 days following the referral, the importing Party may temporarily suspend the preferential tariff treatment for the products concerned.

The importing Party may apply the temporary suspension of preferential tariff treatment under this paragraph only for a period necessary to protect its financial interests and until the exporting Party provides convincing evidence of its ability to comply with the obligations referred to in paragraph 2 and to provide sufficient control of the fulfilment of those obligations.

The temporary suspension shall not exceed a period of three months. If the conditions that gave rise to the initial suspension persist after the expiry of the three-month period, the importing Party may decide to renew the suspension for another period of three months. Any suspension shall be subject to periodic consultations within the Trade Committee.

8. The importing Party shall publish, in accordance with its internal procedures, notices to importers about any notification and decision concerning the temporary suspension referred to in paragraph 4. The importing Party shall, without undue delay, notify the exporting Party and the Trade Committee.

ARTICLE 2.10

Repaired Goods

1. A Party shall not apply a customs duty to a good, regardless of its origin, that re-enters its territory after the good has been temporarily exported from its territory to the territory of the other Party for repair, regardless of whether such repair could be performed in the territory of the Party from which the good was temporarily exported.

2. Paragraph 1 does not apply to a good imported in bond, into a free trade zone, or in similar status, that is exported for repair and is not re-imported in bond, into a free trade zone, or in similar status.

3. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair.

4. For the purposes of this Article, the term "repair" means any processing operation which is undertaken on a good to remedy operating defects or material damage and entailing the re-establishment of a good to its original function or to ensure its compliance with technical requirements for its use, without which the good could no longer be used in the normal way for the purposes for which it was intended. Repair of a good includes restoring and maintenance. It shall not include an operation or process that:

- (a) destroys the essential characteristics of the good or creates a new or commercially different good;
- (b) transforms an unfinished good into a finished good; or
- (c) is used to improve or upgrade the technical performance of a good.

ARTICLE 2.11

Export Duties, Taxes or Other Charges

1. A Party shall not maintain or adopt any duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of a good to the territory of the other Party that are in excess of those imposed on like goods destined for domestic consumption, other than in accordance with the schedule included in Appendix 2-A-3 (Export Duties Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties).
2. If a Party applies a lower rate of duty, tax or charge on, or in connection with, the exportation of a good and for as long as it is lower than the rate calculated in accordance with the schedule included in Appendix 2-A-3 (Export Duties Schedule of Viet Nam) of Annex 2-A (Reduction or Elimination of Customs Duties), that lower rate shall apply. This paragraph shall not apply to more favourable treatment granted to any other third party pursuant to a preferential trade agreement.
3. At the request of either Party, the Trade Committee shall review any duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the other Party, when a Party has granted more favourable treatment to any other third party pursuant to a preferential trade agreement.

ARTICLE 2.12

Agricultural Export Subsidies

1. In the multilateral context, the Parties share the objective of the parallel elimination and prevention of the reintroduction of all forms of export subsidies and disciplines on all export measures with equivalent effect for agricultural goods. To that end, they shall work together with the aim of enhancing multilateral disciplines on agricultural exporting state enterprises, international food aid and export financing support.
2. Upon the entry into force of this Agreement, the exporting Party shall not introduce or maintain any export subsidies or other measures having equivalent effect on any agricultural good which is subject to the elimination or reduction of customs duties by the importing Party in accordance with Annex 2-A (Reduction or Elimination of Customs Duties) and which is destined for the territory of the importing Party.

ARTICLE 2.13

Administration of Trade Regulations

In accordance with Article X of GATT 1994, each Party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, judicial decisions and administrative rulings pertaining to:

- (a) the classification or the valuation of goods for customs purposes;
- (b) rates of duty, taxes or other charges;
- (c) requirements, restrictions or prohibitions on imports or exports;
- (d) the transfer of payments; and
- (e) issues affecting sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use of goods for customs purposes.

ARTICLE 2.14

Import and Export Restrictions

1. Except as otherwise provided for in this Agreement, a Party shall not adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, in accordance with Article XI of GATT 1994, including its Notes and Supplementary Provisions. To that end, Article XI of GATT 1994, including its Notes and Supplementary Provisions, are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Paragraph 1 prohibits a Party from adopting or maintaining:
 - (a) import licensing conditioned on the fulfilment of a performance requirement; or
 - (b) voluntary export restraints.
3. Paragraphs 1 and 2 do not apply to the goods listed in Appendix 2-A-4 (Specific Measures by Viet Nam governing the Importation and Exportation of Goods). Any amendment of Viet Nam's laws and regulations that reduces the scope of the goods listed in Appendix 2-A-4 (Specific Measures by Viet Nam governing the Importation and Exportation of Goods) shall automatically apply under this Agreement. Any preference accorded by Viet Nam regarding the scope of the goods listed in Appendix 2-A-4 (Specific Measures by Viet Nam governing the Importation and Exportation of Goods) to any other trading partner shall automatically apply under this Agreement. Viet Nam shall notify the Union of any amendment or preference referred to in this paragraph.

4. In accordance with the WTO Agreement, a Party may implement any measure authorised by the Dispute Settlement Body of the WTO against the other Party.

5. When a Party adopts or maintains an import or export prohibition or restriction it shall ensure full transparency thereof.

ARTICLE 2.15

Trading Rights and Related Rights for Pharmaceuticals

1. Viet Nam shall adopt and maintain appropriate legal instruments allowing foreign pharmaceutical companies to establish foreign-invested enterprises for the purposes of importing pharmaceuticals which have obtained a marketing authorisation by Viet Nam's competent authorities. Without prejudice to Viet Nam's schedules included in Annex 8-B (Viet Nam's Schedule of Specific Commitments), such foreign-invested enterprises are allowed to sell pharmaceuticals which they have legally imported to distributors or wholesalers who have the right to distribute pharmaceuticals in Viet Nam.

2. Foreign-invested enterprises referred to in paragraph 1 are allowed to:

(a) build their own warehouses to store pharmaceuticals which they have legally imported into Viet Nam in accordance with the regulations issued by the Ministry of Health, or its successor;

- (b) provide information relating to pharmaceuticals, which they have legally imported into Viet Nam, to health care professionals in accordance with the regulations issued by the Ministry of Health, or its successor, and Viet Nam's other competent authorities; and
- (c) carry out clinical study and testing pursuant to Article 3 (International Standards) of Annex 2-C (Pharmaceutical/Medicinal Products and Medical Devices) and in accordance with the regulations issued by the Ministry of Health, or its successor, to ensure that the pharmaceuticals which they have legally imported into Viet Nam are suitable for domestic consumption.

ARTICLE 2.16

Import Licensing Procedures

1. The Parties affirm their rights and obligations under the Import Licensing Agreement.
2. Each Party shall notify the other Party of its existing import licensing procedures, including the legal basis and the relevant official website, within 30 days of the entry into force of this Agreement unless they were already notified or provided under Article 5 or paragraph 3 of Article 7 of the Import Licensing Agreement. The notification shall contain the same information as referred to in Article 5 or paragraph 3 of Article 7 of the Import Licensing Agreement.

3. Each Party shall notify the other Party of any introduction or modification of any import licensing procedure which it intends to adopt no later than 45 days before the new procedure or modification takes effect. In no case shall a Party provide such notification later than 60 days following the date of the publication of the introduction or modification unless this was already notified in accordance with Article 5 of the Import Licensing Agreement. The notification shall contain the same information as referred to in Article 5 of the Import Licensing Agreement.

4. Each Party shall publish on an official website any information that it is required to publish under subparagraph 4(a) of Article 1 of the Import Licensing Agreement.

5. Upon request of a Party, the other Party shall respond within 60 days to a reasonable enquiry regarding any import licensing procedure which it intends to adopt or has adopted or maintained, as well as the criteria for granting or for allocating import licenses, including the eligibility of persons, firms, and institutions to make such an application, the administrative body or bodies to be approached and the list of products subject to the import licensing requirement.

6. The Parties shall introduce and administer import licensing procedures in accordance with:
 - (a) paragraphs 1 to 9 of Article 1 of the Import Licensing Agreement;
 - (b) Article 2 of the Import Licensing Agreement; and
 - (c) Article 3 of the Import Licensing Agreement.

To that end, the provisions referred to in subparagraphs (a), (b) and (c) are incorporated into and made part of this Agreement, *mutatis mutandis*.

7. A Party shall only adopt or maintain automatic import licensing procedures as a condition for importation into its territory in order to fulfil legitimate objectives after having conducted an appropriate impact assessment.

8. A Party shall grant import licences for an appropriate length of time which shall not be shorter than set out in the domestic legislation providing for the import licensing requirements and which shall not preclude imports.

9. Where a Party has denied an import licence application with respect to a good of the other Party, it shall, upon request of the applicant and promptly after receiving the request, provide the applicant with a written explanation of the reasons for the denial. The applicant shall have the right of appeal or review in accordance with the domestic legislation or procedures of the importing Party.

10. The Parties shall only adopt or maintain non-automatic import licensing procedures in order to implement a measure that is not inconsistent with this Agreement, including with Article 2.22 (General Exceptions). A Party adopting non-automatic import licensing procedures shall indicate clearly the purpose of such licensing procedures.

ARTICLE 2.17

Export Licensing Procedures

1. Each Party shall notify the other Party of its existing export licensing procedures, including the legal basis and the relevant official website, within 30 days of the entry into force of this Agreement.
2. Each Party shall notify the other Party of any introduction or modification of an export licensing procedure which it intends to adopt no later than 45 days before the new procedure or modification takes effect. In no case shall a Party provide such notification later than 60 days following the date of the publication of the introduction or modification.
3. The notification referred to in paragraphs 1 and 2 shall contain the following information:
 - (a) the texts of its export licensing procedures, including any modifications;
 - (b) the products subject to each export licensing procedure;
 - (c) for each export licensing procedure, a description of:
 - (i) the process for applying for an export licence; and
 - (ii) criteria which an applicant must meet to be eligible to apply for an export licence;

- (d) the contact point or points from which interested persons can obtain further information on the conditions for obtaining an export licence;
- (e) the administrative body or bodies to which an application or other relevant documentation shall be submitted;
- (f) the period during which each export licensing procedure will be in effect;
- (g) if the Party intends to use an export licensing procedure to administer an export quota, the overall quantity and, where practicable, value of the quota and the opening and closing dates of the quota; and
- (h) any exceptions or derogations from an export licensing requirement, how to request those exceptions or derogations, and the criteria for granting them.

4. Each Party shall publish any export licensing procedure, including the legal basis and a reference to the relevant official website. Each Party shall also publish any new export licensing procedure, or any modification to its export licensing procedures, as soon as possible but in any case no later than 45 days after its adoption and at least 25 working days before its entry into force.

5. Upon request of a Party, the other Party shall respond within 60 days to a reasonable enquiry regarding any export licensing procedures which it intends to adopt or which it has adopted or maintained as well as the criteria for granting or for allocating export licenses, including the eligibility of persons, firms, and institutions to make such an application, the administrative body or bodies to be approached, and the list of products subject to the export licensing requirement.

6. The Parties shall introduce and administer any export licensing procedures in accordance with:

(a) paragraphs 1 to 9 of Article 1 of the Import Licensing Agreement;

(b) Article 2 of the Import Licensing Agreement;

(c) Article 3 of the Import Licensing Agreement with the exception of subparagraphs 5(a), (c), (j) and (k).

To that end, the provisions referred to in subparagraphs (a), (b) and (c) are incorporated into and made part of this Agreement, *mutatis mutandis*.

7. Each Party shall ensure that all export licensing procedures are neutral in application and administered in a fair, equitable, non-discriminatory and transparent manner.

8. A Party shall grant export licences for an appropriate length of time which shall not be shorter than set out in the domestic legislation providing for the export licensing requirement and which shall not preclude exports.

9. When a Party has denied an export licence application with respect to a good of the other Party, it shall, upon request of the applicant and promptly after receiving the request, provide the applicant with a written explanation of the reasons for the denial. The applicant shall have the right of appeal or review in accordance with the domestic legislation or procedures of the exporting Party.

10. A Party shall only adopt or maintain automatic export licensing procedures as a condition for exportation from its territory in order to fulfil legitimate objectives after having conducted an appropriate impact assessment.

11. The Parties shall only adopt or maintain non-automatic export licensing procedures in order to implement a measure that is not inconsistent with this Agreement, including with Article 2.22 (General Exceptions). A Party adopting non-automatic export licensing procedures shall indicate clearly the purpose of such licensing procedures.

ARTICLE 2.18

Administrative Fees, Other Charges and Formalities on Imports and Exports

1. Each Party shall ensure that fees, charges, formalities and requirements, other than import and export customs duties and measures listed in subparagraphs (i), (ii) and (iii) of paragraph (d) of Article 2.3 (Definitions), are consistent with the Parties' obligations under Article VIII of GATT 1994, including its Notes and Supplementary Provisions.

2. A Party shall only impose fees and charges for services provided in connection with importation and exportation of goods. Fees and charges shall not be levied on an *ad valorem* basis and shall not exceed the approximate cost of the service provided. Each Party shall publish information on fees and charges it imposes in connection with the importation and exportation of goods in accordance with Article 4.10 (Fees and Charges).

3. A Party shall not require consular transactions, including related fees and charges, in connection with the importation or exportation of goods. After three years from the date of entry into force of this Agreement, a Party shall not require consular authentication for the importation of goods covered by this Agreement.

ARTICLE 2.19

Origin Marking

Except as otherwise provided for in this Agreement, when Viet Nam applies mandatory country of origin marking requirements to non-agricultural products of the Union, Viet Nam shall accept the marking "Made in EU", or a similar marking in the local language, as fulfilling such requirements.

ARTICLE 2.20

State Trading Enterprises

1. The Parties affirm their existing rights and obligations under Article XVII of GATT 1994, including its Notes and Supplementary Provisions, and the WTO Understanding on the Interpretation of Article XVII of GATT 1994, which are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. When a Party requests information from the other Party on individual cases of state trading enterprises and on their operations, including information on their bilateral trade, the requested Party shall ensure transparency subject to subparagraph 4(d) of Article XVII of GATT 1994.

ARTICLE 2.21

Elimination of Sector-Specific Non-Tariff Measures

1. The Parties shall implement their commitments on sector-specific non-tariff measures on goods as set out in Annexes 2-B (Motor Vehicles and Motor Vehicles Parts and Equipment) and 2-C (Pharmaceutical/Medicinal Products and Medical Devices).

2. Except as otherwise provided for in this Agreement, 10 years after the entry into force of this Agreement and upon request of either Party, the Parties shall, in accordance with their internal procedures, enter into negotiations with the aim of broadening the scope of their commitments on sector-specific non-tariff measures on goods.

ARTICLE 2.22

General Exceptions

1. Nothing in this Chapter prevents either Party from taking measures in accordance with Article XX of GATT 1994, including its Notes and Supplementary Provisions, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The Parties understand that before taking any measures provided for in paragraphs (i) and (j) of Article XX of GATT 1994, the exporting Party intending to take such measures shall provide the other Party with all relevant information. Upon request, the Parties shall consult with a view to seeking an acceptable solution. The Parties may agree on any means needed to resolve the difficulties. If prior information or examination is impossible due to exceptional and critical circumstances requiring immediate action, the exporting Party may apply the necessary precautionary measures and shall immediately inform the other Party thereof.

ARTICLE 2.23

Committee on Trade in Goods

1. The Committee on Trade in Goods established pursuant to Article 17.2 (Specialised Committees) shall comprise representatives of the Parties.
2. The Committee on Trade in Goods shall consider any matter arising under this Chapter and Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation).
3. The Committee on Trade in Goods shall carry out the following tasks in accordance with Article 17.2 (Specialised Committees):
 - (a) reviewing and monitoring the implementation and operation of the provisions referred to in paragraph 2;
 - (b) identifying and recommending measures to resolve any difference that may arise, and to promote, facilitate and improve market access, including any acceleration of tariff commitments under Article 2.7 (Reduction or Elimination of Customs Duties);
 - (c) recommending the Trade Committee to establish working groups, as it deems necessary;
 - (d) undertaking any additional work that the Trade Committee may assign; and

- (e) proposing decisions to be adopted by the Trade Committee for amending the list of fragrant rice varieties included in subparagraph 5(c) of Sub-Section 1 (Union Tariff Rate Quotas) of Section B (Tariff Rate Quotas) of Annex 2-A (Reduction or Elimination of Customs Duties).

CHAPTER 3

TRADE REMEDIES

SECTION A

ANTI-DUMPING AND COUNTERVAILING DUTIES

ARTICLE 3.1

General Provisions

1. The Parties affirm their rights and obligations under Article VI of GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement.

2. The Parties, recognising that anti-dumping and countervailing measures can be abused to obstruct trade, agree that:
 - (a) trade remedies should be used in full compliance with the relevant WTO requirements and should be based on a fair and transparent system; and
 - (b) careful consideration should be given to the interests of the other Party when a Party considers imposing such measures.
3. For the purposes of this Section, origin shall be determined in accordance with Article 1 of the Agreement on Rules of Origin.

ARTICLE 3.2

Transparency

1. Without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement, the Parties shall ensure, immediately after any imposition of provisional measures and in any case before the final determination is made, full and meaningful disclosure to interested parties of all essential facts and considerations which form the basis for the decision to apply measures. Disclosures shall be made in writing and allow interested parties sufficient time to make their comments.

2. Provided it does not unnecessarily delay the conduct of the investigation, interested parties shall be granted the possibility to be heard in order to express their views during trade remedies investigations.

ARTICLE 3.3

Consideration of Public Interest

A Party shall not impose anti-dumping or countervailing measures where, on the basis of the information made available during the investigation, it can clearly be concluded that it is not in the public interest to apply such measures. In determining the public interest, the Party shall take into account the situation of the domestic industry, importers and their representative associations, representative users and representative consumer organisations, based on the relevant information provided to the investigating authorities.

ARTICLE 3.4

Lesser Duty Rule

An anti-dumping or countervailing duty imposed by a Party shall not exceed the margin of dumping or countervailable subsidy, and the Party shall endeavour to ensure that the amount of this duty is less than that margin if such lesser duty would be adequate to remove the injury to the domestic industry.

ARTICLE 3.5

Exclusion from Dispute Settlement

The provisions of this Section shall not be subject to Chapter 15 (Dispute Settlement).

SECTION B

GLOBAL SAFEGUARD MEASURES

ARTICLE 3.6

General Provisions

1. The Parties affirm their rights and obligations under Article XIX of **GATT 1994**, the Safeguards Agreement and Article 5 of the Agreement on Agriculture.
2. A Party shall not apply with respect to the same good at the same time:
 - (a) a bilateral safeguard measure under Section C (Bilateral Safeguard Clause) of this Chapter;
and

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

3. For the purposes of this Section, origin shall be determined in accordance with Article 1 of the Agreement on Rules of Origin.

ARTICLE 3.7

Transparency

1. Notwithstanding Article 3.6 (General Provisions), the Party initiating a global safeguard investigation or intending to impose global safeguard measures shall immediately provide, at the request of the other Party and provided that it has a substantial interest, *ad hoc* written notification of all pertinent information leading to the initiation of a global safeguard investigation and, as the case may be, the proposal to impose the global safeguard measures, including on the provisional findings, where relevant. This is without prejudice to Article 3.2 of the Safeguards Agreement.

2. When imposing global safeguard measures, the Parties shall endeavour to impose them in a way that least affects bilateral trade.

3. For the purposes of paragraph 2, if a Party considers that the legal requirements for the imposition of definitive safeguard measures are met, it shall notify the other Party and give the possibility to hold bilateral consultations. If no satisfactory solution has been reached within 30 days of the notification, the Party may adopt the definitive global safeguard measures. The possibility to hold consultations should be offered to the other Party in order to exchange views on the information referred to in paragraph 1.

ARTICLE 3.8

Exclusion from Dispute Settlement

The provisions of this Section referring to WTO rights and obligations shall not be subject to Chapter 15 (Dispute Settlement).

SECTION C

BILATERAL SAFEGUARD CLAUSE

ARTICLE 3.9

Definitions

For the purposes of this Section:

- (a) "domestic industry" shall be understood in accordance with subparagraph 1(c) of Article 4 of the Safeguards Agreement. To that end, subparagraph 1(c) of Article 4 of the Safeguards Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*;
- (b) "serious injury" and "threat of serious injury" shall be understood in accordance with subparagraphs 1(a) and 1(b) of Article 4 of the Safeguards Agreement; to that end subparagraphs 1(a) and 1(b) of Article 4 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*; and
- (c) "transition period" means a period of 10 years from the entry into force of this Agreement.

ARTICLE 3.10

Application of a Bilateral Safeguard Measure

1. If, as a result of the reduction or elimination of a customs duty under this Agreement, any good originating in the territory of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry producing like or directly competitive goods, the importing Party may adopt measures provided for in paragraph 2 in accordance with the conditions and procedures laid down in this Section during the transition period only, except as otherwise provided for in subparagraph 6(c) of Article 3.11 (Conditions and Limitations).

2. The importing Party may impose a bilateral safeguard measure which:
 - (a) suspends the further reduction of the rate of customs duty on the good concerned as provided for in Annex 2-A (Elimination of Customs Duties); or

 - (b) increases the rate of customs duty on the good to a level which does not exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty on the good in effect at the time the measure is taken; or

- (ii) the base rate of customs duty specified in the schedules included in Annex 2-A (Elimination of Customs Duties) pursuant to Article 2.6 (Reduction or Elimination of Customs Duties on Imports).

ARTICLE 3.11

Conditions and Limitations

1. A Party shall notify the other Party in writing of the initiation of the investigation referred to in paragraph 2 and consult with the other Party as far as practicable in advance of applying a bilateral safeguard measure, with a view to reviewing the information arising from the investigation and exchanging views on the measure.
2. A Party shall only apply a bilateral safeguard measure following an investigation by its competent authorities in accordance with Article 3 and subparagraph 2(c) of Article 4 of the Safeguards Agreement. To that end, Article 3 and subparagraph 2(c) of Article 4 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
3. In the investigation referred to in paragraph 2, the Party shall comply with the requirements of subparagraph 2(a) of Article 4 of the Safeguards Agreement. To that end, subparagraph 2(a) of Article 4 of the Safeguards Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

4. The investigation shall also demonstrate, on the basis of objective evidence, the existence of a causal link between increased imports and the serious injury or threat thereof. The investigation shall also take into consideration the existence of any factor other than increased imports which may also cause injury at the same time.
5. Each Party shall ensure that its competent authorities complete the investigation referred to in paragraph 2 within one year of the date of its initiation.
6. A Party shall not apply a bilateral safeguard measure:
 - (a) except to the extent, and for such time, as it is necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to two years if the competent authorities of the importing Party determine, in conformity with the procedures set out in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, does not exceed four years; or
 - (c) beyond the expiration of the transition period, except with the consent of the other Party.

7. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is more than two years, the Party applying the measure shall progressively liberalise the measure at regular intervals during the period of application.

8. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to its schedule included in Annex 2-A (Elimination of Customs Duties), would have been in effect but for the measure.

ARTICLE 3.12

Provisional Measures

In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis pursuant to a preliminary determination that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and that such imports cause serious injury, or threat thereof, to the domestic industry. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of paragraphs 2 and 3 of Article 3.11 (Conditions and Limitations). The Party shall promptly refund any tariff increases if the investigation referred to in paragraph 2 of Article 3.11 (Conditions and Limitations) does not result in a finding that the requirements of paragraph 1 of Article 3.10 (Application of a Bilateral Safeguard Measure) are met. The duration of any provisional measure shall be counted as part of the period prescribed by subparagraph 5(b) of Article 3.11 (Conditions and Limitations).

ARTICLE 3.13

Compensation

1. A Party applying a bilateral safeguard measure shall consult with the other Party in order to mutually agree on appropriate trade-liberalising compensation in the form of concessions having substantially equivalent trade effects or in the form of concessions equivalent to the value of the additional duties expected to result from the safeguard measure. The Party applying a bilateral safeguard measure shall provide an opportunity for such consultations no later than 30 days after the application of the bilateral safeguard measure.
2. If the consultations under paragraph 1 do not result in an agreement on trade liberalising compensation within 30 days after the consultations begin, the Party whose goods are subject to the bilateral safeguard measure may suspend the application of concessions, with respect to originating goods of the Party applying the bilateral safeguard measure, which have trade effects substantially equivalent to the bilateral safeguard measure. The obligation to provide compensation, incumbent on the Party applying the bilateral safeguard measure, and the other Party's right to suspend concessions under this paragraph shall terminate on the same date as the bilateral safeguard measure terminates.
3. The right of suspension referred to in paragraph 2 shall not be exercised for the first 24 months during which a bilateral safeguard measure is in effect, provided that the safeguard measure conforms to the provisions of this Agreement.

ARTICLE 3.14

Use of the English Language

In order to ensure the maximum efficiency for the application of the trade remedy rules under this Chapter, the investigating authorities of the Parties shall use the English language as a basis for communications and documents exchanged in the context of trade remedy investigations between the Parties.

CHAPTER 4

CUSTOMS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

1. The Parties recognise the importance of customs and trade facilitation matters in the evolving global trading environment. The Parties shall reinforce cooperation in this area with a view to ensuring that their respective customs legislation and procedures fulfil the objectives of promoting trade facilitation while ensuring effective customs control.

2. The Parties agree that their legislation shall be non-discriminatory and that customs procedures shall be based on the use of modern methods and effective controls to combat fraud and to promote legitimate trade.
3. The Parties recognise that legitimate public policy objectives, including those in relation to security, safety and the fight against fraud, shall not be compromised.

ARTICLE 4.2

Customs Cooperation and Mutual Administrative Assistance

1. The respective authorities of the Parties shall cooperate on customs matters in order to ensure that the objectives set out in Article 4.1 (Objectives) are attained.
2. The Parties shall enhance customs cooperation, *inter alia*, by:
 - (a) exchanging information concerning customs legislation, its implementation, and customs procedures, in particular in the following areas:
 - (i) simplification and modernisation of customs procedures;
 - (ii) border enforcement of intellectual property rights by the customs authorities;

- (iii) facilitation of transit movements and transshipment; and
 - (iv) relations with the business community;
- (b) exploring joint initiatives relating to import, export and other customs procedures, including technical assistance, in order to ensure effective services to the business community;
 - (c) strengthening their cooperation in the field of customs in international organisations such as the WTO and the World Customs Organization (hereinafter referred to as "WCO"); and
 - (d) establishing, where relevant and appropriate, mutual recognition of trade partnership programmes and customs controls, including equivalent trade facilitation measures.
3. The Parties shall provide each other with mutual administrative assistance in customs matters in accordance with Protocol 2 (Mutual Administrative Assistance in Customs Matters).

ARTICLE 4.3

Customs Legislation and Procedures

1. The Parties shall base their respective customs legislation and procedures on international instruments and standards applicable in the area of customs and trade, including the substantive elements of the *Revised Kyoto Convention on the Simplification and Harmonisation of Customs Procedures*, done at Brussels on 26 June 1999, the *International Convention on the Harmonized Commodity Description and Coding System* (hereinafter referred to as "HS Convention"), the *Framework of Standards to Secure and Facilitate Global Trade* and the *Customs Data Model* of the WCO.

2. The customs legislation and procedures of the Parties shall:
 - (a) aim at the protection of legitimate trade through effective enforcement and compliance with legislative requirements;

 - (b) avoid unnecessary or discriminatory burdens on economic operators, and provide for further facilitation for operators with high levels of compliance; and

 - (c) ensure safeguards against fraud and illicit or damaging activities.

3. The Parties agree that their respective customs legislation and procedures, including remedies shall be proportionate and non-discriminatory and that their application shall not unduly delay the release of goods.

4. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:

- (a) simplify and review requirements and formalities, wherever possible, with respect to the rapid release and clearance of goods; and
- (b) work towards further simplification and standardisation of data and documentation required by customs and other agencies.

ARTICLE 4.4

Release of Goods

1. Each Party shall ensure that its customs authorities apply requirements and procedures that provide for the release of goods within a period no longer than that required to ensure compliance with its customs and other trade-related laws and formalities. Each Party shall work towards further reducing this period and releasing the goods without undue delay.

2. The Parties shall allow, *inter alia*, the release of goods without the payment of customs duties, subject to the provision of a guarantee if required in accordance with their legislation in order to secure the final payment of customs duties.

3. Each Party shall ensure that its customs authorities provide for advance electronic submission and further processing of information before the physical arrival of goods (pre-arrival processing) to enable the release of goods on arrival.

ARTICLE 4.5

Simplified Customs Procedures

1. Each Party shall provide for simplified customs procedures that are transparent and efficient in order to reduce costs and increase predictability for economic operators, including for small and medium-sized enterprises. Easier access to customs simplifications shall also be provided for authorised traders according to objective and non-discriminatory criteria.

2. A single administrative document or electronic equivalent shall be used for the purposes of completing the formalities required for placing the goods under a customs procedure.

3. The Parties shall apply modern customs techniques, including risk assessment and post-clearance audit methods, in order to simplify and facilitate the entry and the release of goods.

4. The Parties shall promote the progressive development and use of systems, including those based on information technology, to facilitate the electronic exchange of data between traders, customs administrations and other related agencies.

ARTICLE 4.6

Transit and Transshipment

1. Each Party shall ensure the facilitation and effective control of transshipment operations and transit movements through its territory.
2. To facilitate traffic in transit each Party shall ensure cooperation and coordination between all authorities and agencies concerned in its territory.

ARTICLE 4.7

Risk Management

1. Each Party shall base its examination and release procedures and its post-clearance audit procedures on risk assessment principles and audits, rather than examining each shipment in a comprehensive manner for compliance with all import requirements.

2. The Parties shall adopt and apply their import, export, transit and transshipment control requirements and procedures for goods on the basis of risk management principles which shall be applied to focus compliance measures on transactions that merit attention.

ARTICLE 4.8

Transparency

1. Each Party shall ensure that its customs and other trade-related laws, regulations and general administrative procedures and other requirements, including fees and charges, are readily available to interested parties and, where feasible and possible, on an official website.

2. Each Party shall designate or maintain one or more inquiry or information points to address, within a reasonable time, inquiries by interested parties concerning customs and other trade-related matters.

ARTICLE 4.9

Advance Rulings

1. Upon written request from traders, the customs authorities of each Party shall issue, in accordance with its laws and regulations, prior to the importation of a good into its territory, written advance rulings on tariff classification or on any other matter as the Parties may agree upon.

2. Subject to any confidentiality requirements in each Party's laws and regulations, each Party shall publish, for example on an official website, its advance rulings on tariff classification and on any matters as the Parties may agree upon.
3. With a view to facilitating trade, the Parties shall include in their bilateral dialogue regular updates on changes in their respective laws and regulations on advance rulings.

ARTICLE 4.10

Fees and Charges

1. Each Party shall publish information on fees and charges via an officially designated medium, and where feasible and possible, on an official website. This information shall include the fees and charges that will be applied, the reason for the fees or charges for the service provided, the responsible authority, and when and how payment is to be made.
2. Each Party shall not impose new or amended fees and charges until the information in accordance with paragraph 1 is published and made readily available.

ARTICLE 4.11

Customs Brokers

The Parties shall not require in their respective customs legislation and procedures the mandatory use of customs brokers. The Parties shall apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

ARTICLE 4.12

Customs Valuation

1. The Parties shall determine the customs value of goods in accordance with Article VII of [GATT 1994](#) and the Customs Valuation Agreement.
2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

ARTICLE 4.13

Preshipment Inspections

The Parties agree that their respective customs legislation and procedures shall not require the mandatory use of preshipment inspections as defined in the Agreement on Preshipment Inspection, or any other inspection activity performed at destination, before customs clearance, by private companies.

ARTICLE 4.14

Review and Appeal

Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal against customs and other agency administrative actions, rulings and decisions affecting importation or exportation of goods or goods in transit.

ARTICLE 4.15

Relations with the Business Community

The Parties agree:

- (a) on the need for timely consultations with trade representatives on legislative proposals and general procedures related to customs and trade facilitation matters. To that end, appropriate consultations between administrations and the business community shall be held by each Party;
- (b) to publish or otherwise make available, as far as possible through electronic means, any new legislation and general procedures related to customs and trade facilitation matters prior to the application of any such legislation and procedures, as well as changes to and interpretations of such legislation and procedures. They shall also make publicly available relevant notices of an administrative nature, including agency requirements and entry procedures, hours of operation and operating procedures for customs offices at ports and border crossing points, and contact points for information enquiries;
- (c) on the need for a reasonable time period between the publication of new or amended legislation, procedures and fees or charges and their entry into force; and
- (d) to ensure that their respective customs and related requirements and procedures continue to meet the needs of the business community, follow best practices, and remain as little trade-restrictive as possible.

ARTICLE 4.16

Committee on Customs

1. The Committee on Customs established by Article 17.2 (Specialised Committees) shall be composed of representatives of the Parties.
2. The Committee on Customs shall ensure the proper functioning of this Chapter, the enforcement of intellectual property rights by customs in Sub-Section 4 (Border Enforcement) of Section C (Enforcement of Intellectual Property Rights) of Chapter 12 (Intellectual Property), Protocol 1 (Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation), Protocol 2 (Mutual Administrative Assistance in Customs Matters) and any additional provisions relating to customs that the Parties may agree upon.
3. The Committee on Customs shall examine the need for, and adopt, decisions, opinions, proposals or recommendations on all issues arising from the implementation of the provisions referred to in paragraph 2. It shall have the power to adopt decisions on mutual recognition of risk management techniques, risk criteria and standards, security controls and trade partnership programmes, including aspects such as data transmission and mutually agreed benefits.

CHAPTER 5

TECHNICAL BARRIERS TO TRADE

ARTICLE 5.1

Affirmation of the TBT Agreement

The Parties affirm their rights and obligations with respect to each other under the TBT Agreement, which is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 5.2

Objectives

1. The objectives of this Chapter are to facilitate and increase bilateral trade in goods by preventing, identifying and eliminating unnecessary obstacles to trade within the scope of the TBT Agreement, and to enhance bilateral cooperation between the Parties.
2. The Parties shall establish and enhance technical capabilities and institutional infrastructure on matters concerning technical barriers to trade.

ARTICLE 5.3

Scope and Definitions

1. This Chapter applies to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures, as defined in Annex 1 to the TBT Agreement, that may affect trade in goods between the Parties, except for:
 - (a) purchasing specifications prepared by governmental bodies for production or consumption requirements of those bodies; or
 - (b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement.
2. Each Party has the right to prepare, adopt and apply standards, technical regulations and conformity assessment procedures in accordance with this Chapter and the TBT Agreement.
3. For the purposes of this Chapter, the definitions of Annex 1 to the TBT Agreement apply.

ARTICLE 5.4

Technical Regulations

1. Each Party shall make best use of good regulatory practice, as provided for in the TBT Agreement and in this Chapter, in particular, by:
 - (a) assessing the available regulatory and non-regulatory alternatives to a proposed technical regulation that would fulfil the Party's legitimate objectives, in accordance with Article 2.2 of the TBT Agreement; endeavouring to assess, *inter alia*, the impact of a proposed technical regulation by means of a regulatory impact assessment, as recommended by the Committee on Technical Barriers to Trade established under Article 13 of the TBT Agreement;
 - (b) using relevant international standards, such as those developed by the International Organization for Standardization, the International Electrotechnical Commission, the International Telecommunication Union and the Codex Alimentarius Commission, as a basis for their technical regulations, except when such international standards would be ineffective or inappropriate for the fulfilment of the legitimate objectives pursued by a Party. When a Party has not used international standards as a basis for its technical regulations, it shall, upon request of the other Party, identify any substantial deviation from the relevant international standards and explain the reasons why those standards have been judged inappropriate or ineffective for the objective pursued;

- (c) reviewing, without prejudice to Article 2.3 of the TBT Agreement, technical regulations with a view to increasing their convergence with relevant international standards. In undertaking this review, the Parties shall, *inter alia*, take into account any new development in the relevant international standards and whether the circumstances that have given rise to divergences from any relevant international standard continue to exist;
- (d) specifying technical regulations based on product performance requirements, rather than on design or descriptive characteristics.

2. In accordance with Article 2.7 of the TBT Agreement, a Party shall give favourable consideration to accepting as equivalent technical regulations of the other Party, even if those regulations differ from its own, provided it is satisfied that those regulations adequately fulfil the objectives of its own regulations.

3. A Party that has prepared a technical regulation that it considers to be equivalent to a technical regulation of the other Party because it has a compatible objective and product scope may request in writing that the other Party recognise it as equivalent. That request shall be made in writing and set out in detail the reasons why the technical regulations should be considered to be equivalent, including reasons with respect to product scope. A Party which does not agree that the technical regulations are equivalent shall provide to the other Party, upon request, the reasons for its decision.

ARTICLE 5.5

Standards

1. The Parties affirm their obligations under Article 4.1 of the TBT Agreement to ensure that their standardising bodies accept and comply with the Code of Good Practice for the Preparation, Adoption and Application of Standards in Annex 3 to the TBT Agreement. The Parties further affirm their adherence to the principles set out in *Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade since 1 January 1995*, G/TBT/1/rev.12, of 21 January 2015, (hereinafter referred to as "the document"), including the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement*, referred to in the Annexes to Part 1 of the document.

2. With a view to harmonising standards on as wide a basis as possible, the Parties shall encourage their standardising bodies as well as the regional standardising bodies of which they or their standardising bodies are members to:
 - (a) participate, within the limits of their resources, in the preparation of international standards by relevant international standardising bodies;

- (b) use relevant international standards as a basis for the standards they develop, except where those international standards would be ineffective or inappropriate for the fulfilment of the legitimate objectives pursued by a Party, for instance because of an insufficient level of protection, fundamental climatic or geographical factors, or fundamental technological problems;
- (c) avoid duplication of, or overlap with, the work of international standardising bodies;
- (d) review national and regional standards not based on relevant international standards at regular intervals, with a view to increasing their convergence with relevant international standards;
and
- (e) cooperate with the relevant standardisation bodies of the other Party in international standardisation activities. That cooperation may be undertaken in international standardising bodies or at regional level.

3. The Parties shall exchange information on:

- (a) their use of standards in support of technical regulations;
- (b) their standardisation processes, and the extent of their use of international or regional standards as basis for their national standards; and

(c) cooperation agreements on standardisation implemented by either Party, including on standardisation issues in international agreements with third parties, to the extent this is not explicitly prohibited by those agreements.

4. The Parties recognise that in accordance with Annex 1 to the TBT Agreement, compliance with standards is voluntary. When a Party makes compliance with standards mandatory, through incorporation or referencing in technical regulations or conformity assessment procedures, Article 5.7 (Transparency) applies.

ARTICLE 5.6

Conformity Assessment Procedures

1. In respect of mandatory conformity assessment procedures the Parties shall apply paragraph 1 of Article 5.4 (Technical Regulations), *mutatis mutandis*, with a view to avoiding unnecessary obstacles to trade and ensuring transparency and non-discrimination.

2. In line with Article 5.1.2 of the TBT Agreement, when an importing Party requires positive assurance of conformity with its applicable technical regulations or standards, its conformity assessment procedures shall neither be stricter nor applied more strictly than necessary to give this Party adequate confidence that products conform with its applicable technical regulations or standards, taking account of the risks non-conformity would create.

3. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the territory of the other Party, including:

- (a) the importing Party's reliance on a supplier's declaration of conformity;
- (b) agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;
- (c) use of accreditation to qualify conformity assessment bodies located in the territory of either Party;
- (d) government designation of conformity assessment bodies, including bodies located in the territory of the other Party;
- (e) unilateral recognition by a Party of the results of conformity assessment procedures conducted in the territory of the other Party;
- (f) voluntary arrangements between conformity assessment bodies located in the territory of either Party; and
- (g) use of regional and international multilateral recognition agreements and arrangements to which the Parties are party.

4. Having regard in particular to the considerations referred to in paragraph 3, the Parties shall:
- (a) intensify their exchange of information on the mechanism referred to in paragraph 3 and on similar mechanisms with a view to facilitating the acceptance of conformity assessment results;
 - (b) exchange information on conformity assessment procedures and, in particular, on the criteria used to select appropriate conformity assessment procedures for specific products;
 - (c) consider a supplier's declaration of conformity as one of the assurances of conformity with domestic law;
 - (d) consider arrangements on mutual acceptance of the results of conformity assessment procedures according to the procedure set out in paragraph 5;
 - (e) exchange information on accreditation policy and to consider how to best make use of international standards for accreditation and of international agreements involving the Parties' accreditation bodies, for example, through the mechanisms of the International Laboratory Accreditation Cooperation and the International Accreditation Forum;
 - (f) consider joining or, as applicable, to encourage their testing, inspection and certification bodies to join any operative international agreements or arrangements for harmonisation or facilitation of acceptance of conformity assessment results;

- (g) ensure that economic operators have a choice amongst conformity assessment facilities designated by the authorities to perform the tasks required by domestic law to assure compliance;
- (h) endeavour to use accreditation to qualify conformity assessment bodies; and
- (i) ensure independence of, and absence of conflict of interest between, accreditation bodies and conformity assessment bodies.

5. Upon request from a Party, the other Party may decide to enter into consultations with a view to defining sectoral initiatives regarding the use of conformity assessment procedures or the facilitation of acceptance of conformity assessment results that are appropriate for the respective sectors. The Party making the request should provide relevant information on how the sectoral initiative would facilitate trade. If the other Party declines that request it shall, upon request, provide its reasons.

6. The Parties affirm their obligations under Article 5.2.5 of the TBT Agreement that fees imposed for mandatory conformity assessment of imported products shall be equitable in relation to any fees chargeable for assessing the conformity of like products of domestic origin or originating in any other country, taking into account communication, transportation and other costs arising from differences between location of facilities of the applicant and the conformity assessment body.

ARTICLE 5.7

Transparency

The Parties acknowledge the importance of transparency with regard to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures. In that regard, the Parties affirm their transparency obligations under the TBT Agreement. Each Party shall:

- (a) take the other Party's comments into account where a part of the process of developing a technical regulation is open to public consultation, and provide, upon request, written responses in a timely manner to the comments made by the other Party;
- (b) ensure that economic operators and other interested persons of the other Party are allowed to participate in any formal public consultation process concerning the development of technical regulations, on terms no less favourable than those accorded to its own legal or natural persons;
- (c) further to subparagraph 1(a) of Article 5.4 (Technical Regulations), in cases where impact assessments are carried out, inform the other Party, upon request, of the outcome of the impact assessment of the proposed technical regulation;

- (d) when making notifications in accordance with Article 2.9.2 or 5.6.2 of the TBT Agreement:
 - (i) allow at least a period of 60 days, following the notification, for the other Party to provide comments in writing to the proposal and, where practicable, give due consideration to reasonable requests for extending that period;
 - (ii) provide the electronic version of the notified text;
 - (iii) provide, in case the notified text is not in one of the official WTO languages, a detailed and comprehensive description of the content of the measure in the WTO notification format;
 - (iv) reply in writing to written comments received from the other Party on the proposal, no later than the date of publication of the final technical regulation or conformity assessment procedure; and
 - (v) provide information on the adoption and the entry into force of the notified measure and the adopted final text through an addendum to the original notification;
- (e) allow sufficient time between the publication of technical regulations and their entry into force for economic operators of the other Party to adapt, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise;

- (f) ensure that all technical regulations and mandatory conformity assessment procedures adopted and in force are publicly available on official websites and free of charge; and
- (g) ensure that the enquiry point, established in accordance with Article 10.1 of the TBT Agreement, provides information and answers in one of the official WTO languages to reasonable enquiries from the other Party or from interested persons of the other Party on adopted technical regulations, conformity assessment procedures and standards.

ARTICLE 5.8

Market Surveillance

The Parties shall:

- (a) exchange views on market surveillance and enforcement activities;
- (b) ensure that market surveillance functions are carried out by the competent authorities and that no conflicts of interest exist between the market surveillance function and the conformity assessment function; and
- (c) ensure that there are no conflicts of interest between market surveillance bodies and the economic operators subject to control or supervision.

ARTICLE 5.9

Marking and Labelling

1. The Parties note that a technical regulation may include or deal exclusively with marking or labelling requirements. When a Party's technical regulations contain mandatory marking or labelling requirements, that Party shall observe the principles of Article 2.2 of the TBT Agreement, in particular, that technical regulations shall not be prepared with a view to, or with the effect of, creating unnecessary obstacles to international trade, and that they shall not be more trade restrictive than necessary to fulfil a legitimate objective.
2. When requiring mandatory marking or labelling of products, a Party shall:
 - (a) only require information which is relevant for consumers or users of the product or which indicates the product's conformity with the mandatory technical requirements;
 - (b) not require any prior approval, registration or certification of the labels or markings of products as a precondition for placing on its market products that otherwise comply with its mandatory technical requirements, unless it is necessary in view of the risk of the products to human, animal or plant health or life, the environment or national security; this provision is without prejudice to the right of the Party to require prior approval of the specific information to be provided on the label or marking in light of the relevant domestic regulations;

- (c) in the event that it requires the use of a unique identification number by economic operators, issue that number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;
- (d) provided it is not misleading, contradictory or confusing in relation to the information required in the Party importing the goods, permit the following:
 - (i) information in other languages in addition to the language required in the Party importing the goods;
 - (ii) internationally accepted nomenclatures, pictograms, symbols or graphics; or
 - (iii) additional information to that required in the Party importing the goods;
- (e) accept that labelling, including supplementary labelling or corrections to labelling, take place, where relevant, in authorised premises, such as in customs or bonded licensed warehouses at the point of import, in the importing Party prior to the distribution and sale of the product; the Party may require that the original labelling is not removed;
- (f) when it considers that the legitimate objectives under the TBT Agreement are not compromised, endeavour to accept non-permanent or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product.

ARTICLE 5.10

Cooperation and Trade Facilitation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and to facilitating trade between them. To that end, they may establish regulatory dialogues at both horizontal and sectoral levels.

2. The Parties shall aim to identify, develop and promote bilateral initiatives regarding standards, technical regulations and conformity assessment procedures that are appropriate for particular issues or sectors and which facilitate trade. Those initiatives may include:
 - (a) promoting good regulatory practices through regulatory cooperation, including the exchange of information, experiences and data, with a view to improving the quality and effectiveness of their standards, technical regulations and conformity assessment procedures and making efficient use of regulatory resources;

 - (b) using a risk-based approach to conformity assessment such as relying on a supplier's declaration of conformity for low-risk products and, where appropriate, reducing the complexity of technical regulations, standards and conformity assessment procedures;

 - (c) increasing the convergence of their standards, technical regulations and conformity assessment procedures with relevant international standards, guides or recommendations;

- (d) avoiding unnecessary divergence of approach in standards, technical regulations and conformity assessment procedures where no international standards, guides or recommendations exist;
- (e) promoting or enhancing cooperation between the Parties' respective organisations, public or private, responsible for standardisation, conformity assessment and metrology;
- (f) ensuring efficient interaction and cooperation between regulatory authorities at regional or international level; and
- (g) exchanging information, to the extent possible, about agreements and arrangement related to technical barriers to trade subscribed to at international level.

3. Upon request, a Party shall give due consideration to proposals for cooperation from the other Party under this Chapter. This cooperation shall be undertaken, *inter alia*, through dialogue in appropriate *fora*, joint projects, technical assistance and capacity-building programmes on standards, technical regulations and conformity assessment procedures in selected industrial areas, as mutually agreed.

ARTICLE 5.11

Consultations

1. A Party shall give prompt and favourable consideration to any request for consultations from the other Party on issues relating to the implementation of this Chapter.
2. In order to clarify or resolve issues referred to in paragraph 1, the Trade Committee may establish a working group with a view to identifying a workable and practical solution to facilitate trade. The working group shall comprise representatives of the Parties.

ARTICLE 5.12

Implementation

1. Each Party shall designate a contact point in the Ministry of Science and Technology of Viet Nam and the European Commission, respectively, and provide the other Party with the contact details of the office or official responsible for matters covered under this Chapter, including information on telephone, facsimile, e-mail and other relevant details.
2. Each Party shall promptly notify the other Party of any change of its contact point and amendments to the information referred to in paragraph 1.

3. The contact points shall, *inter alia*:
 - (a) monitor the implementation and administration of this Chapter;
 - (b) facilitate cooperation activities, as appropriate, in accordance with Article 5.10 (Joint Cooperation and Trade Facilitation);
 - (c) promptly address any issue that a Party raises in relation to the development, adoption, application or enforcement of standards, technical regulations and conformity assessment procedures;
 - (d) consult, upon a Party's request, on matters arising under this Chapter;
 - (e) take any other actions which may assist the Parties in implementing this Chapter; and
 - (f) carry out other functions as may be delegated by the Committee on Trade in Goods.

4. The enquiry points, established in accordance with Article 10.1 of the TBT Agreement, shall:
 - (a) facilitate the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures, in response to all reasonable requests for such information from the other Party; and
 - (b) refer enquiries from the other Party to the appropriate regulatory authorities.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Scope

1. This Chapter applies to the preparation, adoption and application of all sanitary and phytosanitary (hereinafter referred to as "SPS") measures of a Party which may, directly or indirectly affect trade between the Parties.
2. This Chapter does not affect the rights of the Parties under Chapter 5 (Technical Barriers to Trade) with respect to measures not within the scope of this Chapter.

ARTICLE 6.2

Objectives

The objectives of this Chapter are to:

- (a) enhance the effective implementation of the principles and disciplines of the SPS Agreement and international standards, guidelines and recommendations developed by relevant international organisations;

- (b) protect human, animal or plant life or health in the territory of each Party while facilitating trade between the Parties and to ensure that SPS measures adopted by each Party do not create unnecessary obstacles to trade;
- (c) strengthen communication and cooperation on, and resolution of SPS matters that affect trade between the Parties and other agreed matters of mutual interest; and
- (d) promote greater transparency and understanding in the application of each Party's SPS measures.

ARTICLE 6.3

Definitions

1. For the purposes of this Chapter:
 - (a) the definitions contained in Annex A of the SPS Agreement apply;
 - (b) "competent authorities" means each Party's authorities responsible for developing, implementing and administering SPS measures within its territory; and
 - (c) "SPS Committee" means the Committee on Sanitary and Phytosanitary Measures referred to in Article 6.11 (Committee on Sanitary and Phytosanitary Measures) established pursuant to Article 17.2 (Specialised Committees).

2. The Parties may agree on other definitions for the application of this Chapter taking into consideration the glossaries and definitions of the relevant international organisations, such as the Codex Alimentarius Commission (hereinafter referred to as "Codex Alimentarius"), the World Organisation for Animal Health (hereinafter referred to as "OIE"), and the International Plant Protection Convention (hereinafter referred to as "IPPC").

ARTICLE 6.4

General Provisions

1. The Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.
2. Each Party shall apply the SPS Agreement in the development, application or recognition of any SPS measure with the aim of facilitating trade between the Parties while protecting human, animal or plant life or health in its territory.

ARTICLE 6.5

Competent Authorities and Contact Points

1. To ensure close and effective working relationships between the Parties in achieving the objectives of this Chapter, the competent authorities are:

(a) in the case of Viet Nam, responsibility for SPS matters is shared between governmental agencies as follows:

(i) the Ministry of Agriculture and Rural Development, or its successor, is responsible for animal and plant health; it administers surveillance and control measures to prevent the introduction of diseases which negatively affect human and animal health; it also administers a comprehensive program to control and prevent the incursion of diseases and pests which negatively affect plant health and the economy; and, for animal and plant products destined for exportation, it is also responsible for inspection, for quarantine and for the issuance of certifications attesting to the agreed standards and requirements of the Union; and

- (ii) the Ministry of Health, the Ministry of Agriculture and Rural Development and the Ministry of Industry and Trade, or their respective successors, are, in accordance with their respective competences, responsible for the safety of food destined for human consumption; for the importation of food, they administer surveillance and control measures, including the development of national technical regulations and approval procedures, the conduct of risk assessment of products and inspections of establishments, to ensure the compliance with the agreed standards and requirements of Viet Nam; for the exportation of food, they are also responsible for inspection and for the issuance of health certifications;
- (b) in the case of the Union, responsibility is shared between the administrations of the Member States and the European Commission as follows:
- (i) as regards exports to Viet Nam, the Member States are responsible for the control of the production conditions and requirements, including statutory inspections and issuing health and animal welfare certifications attesting to compliance with Viet Nam's standards and requirements;
 - (ii) as regards imports from Viet Nam, the Member States are responsible for controlling compliance of imports with the Union's import conditions;
 - (iii) the European Commission is responsible for overall coordination, inspection and audits of inspection systems and the necessary legislative action to ensure uniform application of standards and requirements within the Union's internal market.

2. As of the date of entry into force of this Agreement, the competent authorities of each Party shall provide each other with a contact point for communication on all matters arising under this Chapter. The contact points' functions shall include:

- (a) enhancing communication among the Parties' agencies and ministries responsible for SPS matters; and
 - (b) facilitating information exchange in order to enhance mutual understanding of each Party's SPS measures, the regulatory processes that relate to those measures and their impact on trade in the products concerned between the Parties.
3. The Parties shall ensure that the information provided under paragraphs 1 and 2 is kept up to date.

ARTICLE 6.6

Import Requirements and Procedures

1. The general import requirements of a Party shall be applicable to the entire territory of the exporting Party, without prejudice to the ability of the importing Party to take decisions and measures in accordance with the criteria set out in Article 6.9 (Measures linked to Animal and Plant Health).

2. Each Party shall adopt only measures that are scientifically justified, consistent with the risk involved and that represent the least restrictive measures available and result in minimum impediment to trade.
3. The importing Party shall ensure that its import requirements and procedures are applied in a proportional and non-discriminatory manner.
4. The import procedures shall aim at minimising negative trade effects and expedite the clearance process while complying with the importing Party's requirements and procedures.
5. The importing Party shall ensure full transparency of its import requirements and procedures.
6. The exporting Party shall ensure compliance with the import requirements of the importing Party.
7. Each Party shall establish and update lists of regulated pests, using scientific terminology, and make such lists available to the other Party.
8. Phytosanitary import requirements shall be restricted to measures ensuring the respect for the appropriate level of protection of the importing Party, and limited to the regulated pests of concern to the importing Party. Without prejudice to Article 6 of the IPPC, a Party shall not impose or maintain phytosanitary measures for non-regulated pests.

9. A pest risk analysis undertaken by a Party shall be carried out without undue delay after the initial request of the exporting Party. In case of difficulties, the Parties shall agree within the SPS Committee on a time schedule for carrying out the pest risk analysis.

10. The importing Party shall have the right to carry out import checks based on the SPS risks associated with imports. Those checks shall be carried out without undue delay and with a minimum impediment to trade. If products do not conform to the requirements of the importing Party, any action taken by the importing Party shall be in conformity with the international standards and proportionate to the risk caused by the product.

11. The importing Party shall make available the information about the frequency of import checks carried out on products. This frequency may be adapted as a consequence of verifications or import checks, or by mutual agreement between the Parties.

12. Any fees imposed for the procedures related to the import of products under this Chapter shall be equitable in relation to any fees charged on like domestic products and shall not be higher than the actual cost of the service.

ARTICLE 6.7

Verifications

1. In order to obtain or maintain confidence in the effective implementation of this Chapter, the importing Party has the right to carry out verifications, including:
 - (a) by conducting verification visits to the exporting Party to verify all or part of the exporting Party's control system, in accordance with the relevant international standards, guidelines and recommendations of the Codex Alimentarius, OIE and IPPC; the expenses of such verification visits shall be borne by the Party carrying out the verification visit; and
 - (b) by information requests to the exporting Party about its control system and the results of the controls carried out under that system.
2. Each Party shall provide the other Party with the results and conclusions of the verification visits carried out in the territory of the other Party.
3. If the importing Party decides to carry out a verification visit to the exporting Party, it shall notify the exporting Party of this visit at least 60 working days before such verification visit is carried out, unless agreed otherwise. Any modification to this verification visit shall be mutually agreed by the Parties.

4. The importing Party shall provide a draft verification report to the exporting Party within 45 working days of the completion of the verifications. The exporting Party shall have 30 working days to comment on the draft report. Comments made by the exporting Party shall be attached to and, where appropriate, included in the final verification report which shall be delivered within 30 working days. If, during the verification, the importing Party identifies a significant human, animal or plant health risk, it shall inform the exporting Party as quickly as possible and in any case within 10 working days following the end of the verification.

ARTICLE 6.8

Procedure for Listing of Establishments

1. Upon request of the importing Party, the exporting Party shall inform the importing Party of its list of establishments which comply with the importing Party's requirements for approval and for which satisfactory sanitary guarantees have been provided in accordance with Annex 6-A (Requirement and Procedures for Approval of Establishments for Products).
2. Upon request of the exporting Party, the importing Party shall approve within 45 working days the list of establishments referred to in paragraph 1, without prior inspection of individual establishments.

3. If the importing Party requests additional information, the time-period referred to in paragraph 2 shall be extended by up to 30 working days. Following the approval of the list of establishment, the importing Party shall take necessary measures, in accordance with its applicable legal procedures, to allow the importation of products concerned.

4. If the importing Party rejects the request for approval, it should inform without delay the exporting Party of the reasons upon which that rejection was based.

ARTICLE 6.9

Measures linked to Animal and Plant Health

1. The Parties recognise the concepts of disease-free areas, areas of low disease prevalence, and compartmentalisation in accordance with the SPS Agreement and OIE standards, guidelines or recommendations. The Parties also recognise the animal health status as determined by the OIE.

2. The Parties recognise the concepts of pest-free areas, areas of low pest prevalence, protected zones and pest free production sites in accordance with the SPS Agreement and IPPC standards, guidelines or recommendations.

3. The Parties shall consider factors such as geographical location, ecosystems, epidemiological surveillance, and the effectiveness of the SPS controls.

4. The SPS Committee shall define in further detail the procedure for the recognition of the concepts referred to in paragraphs 1 and 2 taking into account the SPS Agreement and the OIE and IPPC standards, guidelines or recommendations.
5. When the importing Party assesses the self-determination of the animal or plant health status made by the exporting Party, it shall, in principle, base its own assessment of the animal or plant health status of the exporting Party or parts thereof on the information provided by the exporting Party in accordance with the SPS Agreement and the OIE and IPPC standards, guidelines or recommendations. The importing Party shall endeavour to provide the exporting Party its decision without undue delay after the request for assessment.
6. If the importing Party does not accept the self-determination of the animal or plant health status made by the exporting Party, it shall explain the reasons and, upon request by the exporting Party, enter into consultations as soon as possible to reach an alternative solution.
7. The exporting Party shall provide relevant evidence in order to objectively demonstrate to the importing Party that the animal or plant health status of those areas is likely to remain unchanged. For that purpose, the exporting Party shall, upon request by the importing Party, give the importing Party reasonable access for inspection, testing and other relevant procedures.

ARTICLE 6.10

Equivalence

1. The Parties recognise that the application of equivalence in Article 4 of the SPS Agreement is an important tool for trade facilitation and has mutual benefits for both exporting and importing countries.
2. Equivalence can be accepted for a specific SPS measure or measures related to a certain product or categories of products, or on a systems-wide basis.
3. The importing Party shall accept the SPS measures and systems of the exporting Party as equivalent if the exporting Party objectively demonstrates that its measures achieve the importing Party's appropriate level of SPS protection. To facilitate a determination of equivalence, the importing Party shall, upon request, explain the objective of any relevant SPS measures to the other Party.
4. Within three months of the date of receipt by the importing Party of a request from the exporting Party, the Parties shall hold consultations in order to determine the equivalence of SPS measures and systems.
5. The importing Party shall make a determination of equivalence without undue delay after the exporting Party has demonstrated the equivalence of the proposed SPS measures and systems.

6. The importing Party shall accelerate the determination of equivalence in particular in respect of those products which it has historically imported from the exporting Party.
7. In case of multiple requests from the exporting Party, the Parties shall agree within the SPS Committee on a time schedule in which they shall initiate the process.
8. In accordance with Article 9 of the SPS Agreement, the importing Party shall give full consideration to the requests by the exporting Party for technical assistance to facilitate the implementation of this Article. This assistance may, *inter alia*, help to identify and implement measures which can be recognised as equivalent or to otherwise enhance market access.
9. The consideration by the importing Party of a request from the exporting Party for recognition of equivalence of its SPS measures with regard to a specific product shall not be in itself a reason to disrupt or suspend ongoing imports from that Party of that product. When the importing Party has made an equivalence determination, the Parties shall formally record it and apply it without delay to trade between them in the relevant area.

ARTICLE 6.11

Committee on Sanitary and Phytosanitary Measures

1. The SPS Committee established pursuant to Article 17.2 (Specialised Committees) shall include representatives of the competent authorities of the Parties. All decisions made by the SPS Committee shall be by mutual agreement.

2. The SPS Committee shall meet in person within one year of the entry into force of this Agreement. It shall meet at least annually thereafter or as mutually determined by the Parties. It shall establish its rules of procedure at its first meeting. It shall meet in person, via teleconference, video-conference, or through other means as mutually agreed by the Parties.

3. The SPS Committee may propose to the Trade Committee to establish working groups which shall identify and address technical and scientific issues arising from this Chapter and explore opportunities for further collaboration on SPS matters of mutual interest.

4. The SPS Committee may address any matter related to the effective functioning of this Chapter, including facilitating communication and strengthening cooperation between the Parties. In particular it shall have the following responsibilities and functions:

- (a) developing the necessary procedures or arrangements for the implementation of this Chapter;
- (b) monitoring the progress in the implementation of this Chapter;
- (c) providing a forum for discussion of problems arising from the application of certain SPS measures with a view to reaching mutually acceptable solutions and promptly addressing any matters that may create unnecessary obstacles to trade between the Parties;
- (d) providing a forum to exchange information, expertise and experiences in the field of SPS matters;

- (e) identifying, initiating and reviewing technical assistance projects and activities between the Parties; and
- (f) carrying out any other function as mutually agreed between the Parties.

5. The Parties may, by decision in the SPS Committee, adopt recommendations and decisions related to the authorisation of imports, exchange of information, transparency, recognition of regionalisation, equivalence and alternative measures, and any other matter referred to under this Article.

ARTICLE 6.12

Transparency and Exchange of Information

1. The Parties shall:
 - (a) ensure transparency as regards SPS measures applicable to trade between them;
 - (b) enhance mutual understanding of each Party's SPS measures and their application;
 - (c) exchange information on matters related to the development and application of SPS measures, including the progress on new available scientific evidence, that affect, or may affect, trade between them with a view to minimising their negative trade effects;

- (d) upon request of a Party, communicate the import requirements that apply to the import of a particular product within 15 working days of the date of receipt of the request; and
 - (e) upon request of a Party, communicate progress achieved in processing the application for the authorisation of a particular product within 15 working days of the date of receipt of the request.
2. When a Party has made the information available either by notification to the WTO in accordance with the relevant rules and procedures, or by publication on its official publicly and free of charge accessible websites, the exchange of information pursuant to subparagraphs (c), (d) and (e) of paragraph 1 shall not be required.
3. All notifications under this Chapter shall be made to the contact points referred to under Article 6.5 (Competent Authorities and Contact Points).

ARTICLE 6.13

Consultations

1. When a Party considers that an SPS measure affecting bilateral trade warrants further discussion, it may, through the contact points referred to under Article 6.5 (Competent Authorities and Contact Points), request full explanation and, if necessary, request consultations on that SPS measure. The other Party shall respond promptly to such requests.

2. The Parties shall make every effort to reach, within an agreed timeframe, a mutually acceptable solution through consultations. Should the consultations fail to resolve the matter, it shall be considered by the SPS Committee.

ARTICLE 6.14

Emergency Measures

1. Each Party shall notify in writing to the other Party within two working days any serious or significant risk to human, animal or plant life or health, including any food emergencies, affecting products for which trade between the Parties takes place.
2. Where a Party has serious concerns regarding a risk to human, animal or plant life or health affecting products for which trade between the Parties takes place, it may request consultations in accordance with Article 6.13 (Consultations). The consultations shall take place as soon as possible. Each Party shall endeavour to provide in due time all necessary information to avoid disruption in trade.
3. The importing Party may take, without previous notification, measures necessary to protect human, animal or plant life or health. For consignments in transport between the Parties, the importing Party shall consider the most suitable and proportional solution in order to avoid unnecessary disruptions to trade.

4. The Party taking the measures shall inform the other Party as soon as possible and in any case no later than 24 hours after the adoption of the measure. Either Party may request any information related to the SPS situation and any measures adopted. The other Party shall reply as soon as the requested information is available.

5. Upon request of either Party and in accordance with Article 6.13 (Consultations) the Parties shall hold consultations regarding the situation within 10 working days of the notification referred to in paragraph 1. The consultations shall be held with a view to avoiding unnecessary disruptions to trade. The Parties may consider options for the facilitation of the implementation or the replacement of the SPS measures.

ARTICLE 6.15

Technical Assistance and Special and Differential Treatment

1. The Union should provide technical assistance to address specific needs of Viet Nam to comply with the Union's SPS measures, including food safety, animal and plant health, and the use of international standards.

2. In accordance with Article 10 of the SPS Agreement, in the case of new SPS measures, the Union shall take into account the special needs of Viet Nam so as to maintain the export opportunities of Viet Nam while continuing to achieve the Union's level of protection. The SPS Committee shall be consulted upon request by either Party to reflect on and decide about:

- (a) longer timeframes for compliance;
- (b) alternative import conditions in the context of equivalence; and
- (c) technical assistance activities.

CHAPTER 7

NON-TARIFF BARRIERS TO TRADE AND INVESTMENT IN RENEWABLE ENERGY GENERATION

ARTICLE 7.1

Objectives

In line with global efforts to reduce greenhouse gas emissions, the Parties share the objectives of promoting, developing and increasing the generation of energy from renewable and sustainable sources, particularly through facilitating trade and investment. To this effect, the Parties shall cooperate towards removing or reducing non-tariff barriers and fostering cooperation, taking into account, where appropriate, regional and international standards.

ARTICLE 7.2

Definitions

For the purposes of this Chapter:

- (a) "local content requirement" means:
 - (i) with respect to goods, a requirement for an enterprise to purchase or use goods of domestic origin or from a domestic source, whether specified in terms of particular products, in terms of volume or value of products, or in terms of a proportion of volume or value of its local production;
 - (ii) with respect to services, a requirement which restricts the choice of the service supplier or the service supplied to the detriment of services or service suppliers from the other Party;
- (b) "measures requiring to form a partnership with local companies" means any requirements to jointly establish or operate with local companies a legal person, a partnership according to domestic law, a joint venture or to jointly enter into contractual relations such as business cooperation contracts with local companies;
- (c) "offset" means any undertaking that imposes the use of a local content requirement, local suppliers, technology transfer, investment, counter-trade or similar actions to encourage local development;

- (d) "renewable and sustainable sources" means sources in the form of wind, solar, geothermal, hydrothermal, ocean energy, hydropower with capacity of 50 megawatt or less, biomass, landfill gas, sewage treatment plant gas or biogases; it does not encompass products from which energy is generated; and
- (e) "service supplier" means any natural or legal person of a Party that supplies a service.

ARTICLE 7.3

Scope

1. This Chapter applies to measures which affect trade and investment between the Parties related to the generation of energy from renewable and sustainable sources.
2. This Chapter does not apply to research and development projects and to demonstration projects carried out on a non-commercial scale.
3. This Chapter does not apply to projects funded and governed by agreements with international organisations or foreign governments to which the procedures or conditions of those donors apply.

4. Subject to paragraph 5, this Chapter is without prejudice to the application of any other relevant provisions of this Agreement, including any exceptions, reservations or restrictions thereto, to the measures mentioned in paragraph 1, *mutatis mutandis*. For greater certainty, in the event of an inconsistency between this Chapter and other provisions of this Agreement, those provisions shall prevail to the extent of the inconsistency.

5. Paragraphs (a) and (b) of Article 7.4 (Principles) apply after five years from the date of entry into force of this Agreement.

ARTICLE 7.4

Principles

A Party shall:

- (a) refrain from adopting measures providing for local content requirements or any other offset affecting the other Party's products, service suppliers, investors or enterprises;
- (b) refrain from adopting measures requiring to form partnerships with local companies, unless those partnerships are deemed necessary for technical reasons and that Party can demonstrate those reasons upon request of the other Party;

- (c) ensure that any measures concerning the authorisation, certification and licensing procedures that are applied, in particular, to equipment, plants and associated transmission network infrastructures, are objective, transparent, non-arbitrary and do not discriminate amongst applicants from the Parties;
- (d) ensure that administrative fees and charges imposed on or in connection with the:
 - (i) importation and use of products originating in the other Party, by the other Party's suppliers are subject to Articles 2.16 (Administrative Fees, Other Charges, and Formalities on Imports and Exports) and 4.10 (Fees and Charges); and
 - (ii) provision of services by the other Party's suppliers are subject to Articles 8.19 (Scope and Definitions), 8.20 (Conditions for Licensing and Qualification) and 8.21 (Licensing and Qualification Procedures); and
- (e) ensure that the terms, conditions and procedures for the connection and access to electricity transmission grids are transparent and do not discriminate against suppliers of the other Party.

ARTICLE 7.5

Standards, Technical Regulations and Conformity Assessment

1. This Article applies to the products covered by the tariff headings listed in Annex 7-A (List of Tariff Headings). The Parties may agree to include other products in this list by exchange of letters.

2. If relevant international standards established by the International Organization for Standardization or the International Electrotechnical Commission exist, the Parties shall use those international standards, or their relevant parts, as a basis for any standard, technical regulation or conformity assessment procedure, except when those international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued. In those cases, a Party shall, upon request of the other Party, identify the part of the respective standard, technical regulation or conformity assessment procedure which substantially deviate from the relevant international standard and provide justification as to the reasons for the deviation.
3. If appropriate, the Parties shall specify technical regulations based on product requirements in terms of performance, including safety and environmental performance, rather than design or descriptive characteristics.
4. A Party accepting a supplier's declaration of conformity as a positive assurance of conformity shall endeavour not to require the submission of test results.
5. If a Party requires test reports, whether alone, as the basis of, or in conjunction with other assurances of conformity, or as positive assurance that a product is in conformity with its relevant standards or technical regulations, it shall endeavour to accept test reports in form of the International Electrotechnical Commission System of Conformity Assessment Schemes for Electrotechnical Equipment and Components (IECEE CB Scheme) Test Reports without requiring any further testing.

6. If a Party requires third party's certification for product, it shall endeavour to accept a valid CB Test Certificate under the IECEE CB Scheme as sufficient assurance of conformity without requiring any further conformity assessment or administrative procedures or approvals.

7. This Article is without prejudice to the Parties applying requirements not related to the products in question, such as zoning laws or building codes.

ARTICLE 7.6

Exceptions

1. This Chapter is subject to Articles 2.22 (General Exceptions), 8.54 (General Exceptions) and 9.3 (Security and General Exceptions).

2. Nothing in this Chapter shall be construed as preventing a Party from adopting or enforcing measures necessary for the safe operation of the energy networks concerned, or the safety of the energy supply, subject to the requirement that those measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties' products, service suppliers or investors under like circumstances, or a disguised restriction on trade and investment between the Parties.

ARTICLE 7.7

Implementation and Cooperation

1. The Parties shall cooperate and exchange information on any issues relating to the implementation of this Chapter in the relevant specialised committees established pursuant to Article 17.2 (Specialised Committees). The Trade Committee may decide to adopt appropriate implementing measures to this effect.
2. The Parties shall exchange information, regulatory experiences and best practices in areas such as:
 - (a) the design and non-discriminatory implementation of measures promoting the use of energy from renewable sources;
 - (b) technical regulations, standards and conformity assessment procedures, such as those relating to grid code requirements.
3. The Parties shall promote cooperation, with respect to domestic or regional technical regulations, regulatory concepts, standards, requirements and conformity assessment procedures which comply with international standards, in relevant regional *fora*.

CHAPTER 8

LIBERALISATION OF INVESTMENT, TRADE IN SERVICES AND ELECTRONIC COMMERCE

SECTION A

GENERAL PROVISIONS

ARTICLE 8.1

Objectives and Scope

1. The Parties, affirming their respective commitments under the WTO Agreement and their commitment to create a better climate for the development of trade and investment between the Parties, hereby lay down the necessary arrangements for the progressive liberalisation of investment and trade in services and for cooperation on electronic commerce.
2. Consistent with the provisions of this Chapter, each Party retains the right to adopt, maintain and enforce measures necessary to pursue legitimate policy objectives such as the protection of the environment and public health, social policy, the integrity and stability of the financial system, the promotion of security and safety, and the promotion and protection of cultural diversity.

3. This Chapter does not apply to measures affecting natural persons seeking access to the employment market of a Party, nor does it apply to measures regarding citizenship, residence or employment on a permanent basis.
4. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits¹ accruing to any Party under the terms of a specific commitment in this Chapter and its Annexes.
5. Nothing in this Chapter shall be construed as limiting the obligations of the Parties under Chapter 9 (Government Procurement) or to impose any additional obligation relating to government procurement.
6. This Chapter does not apply to subsidies granted by the Parties², except for Article 8.8 (Performance Requirements).

¹ The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

² In the case of the Union, "subsidy" includes "state aid" as defined in the Union's law. For Viet Nam, "subsidy" includes investment incentives, and investment assistance such as production site assistance, human resources training and competitiveness strengthening activities, such as assistance for technology, research and development, legal aids, market information and promotion.

7. A Party's decision not to issue, renew or maintain a subsidy or grant, shall not constitute a breach of Article 8.8 (Performance Requirements), in the following circumstances:

- (a) in the absence of any of the Party's specific commitments to the investor under law or contract to issue, renew, or maintain that subsidy or grant; or
- (b) in accordance with any terms or conditions attached to the issuance, renewal or maintenance of the subsidy or grant.

8. This Chapter does not apply to the Parties' respective social security systems or to activities in the territory of each Party, which are connected, even occasionally, with the exercise of official authority.

ARTICLE 8.2

Definitions

1. For the purposes of this Chapter:

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

- (b) "computer reservation system (CRS) services" means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (c) "cross-border supply of services" means the supply of a service:
- (i) from the territory of a Party into the territory of the other Party; or
 - (ii) in the territory of a Party to the service consumer of the other Party;
- (d) "economic activities" include activities of an industrial, commercial and professional character and activities of craftsmen, but do not include activities performed in the exercise of governmental authority;
- (e) "enterprise" means a juridical person, branch¹ or representative office set up through establishment;
- (f) "establishment" means the setting up, including the acquisition, of a juridical person or creation of a branch or a representative office in the Union or in Viet Nam, respectively², with a view to establishing or maintaining lasting economic links;

¹ For greater certainty, a branch of a legal entity of a third country shall not be considered as an enterprise of a Party.

² For greater certainty, this does not include the operation of an enterprise as defined in subparagraph (m).

- (g) "ground handling services" means the supply at an airport of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering; air cargo and mail handling; fuelling of an aircraft, aircraft servicing and cleaning; surface transport; flight operation, crew administration and flight planning. Ground handling services do not include security, aircraft repair and maintenance, or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;
- (h) "investor" means a natural person or a juridical person of a Party that seeks to establish¹, is establishing or has established an enterprise in the territory of the other Party;
- (i) "juridical person" means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

¹ For greater certainty, an investor that "seeks to establish" an enterprise refers to an investor of a Party that has taken active steps to establish an enterprise in the territory of the other Party, such as **channelling** resources or capital in order to set up a business, or applying for a permit or license.

- (j) "juridical person of a Party" means a juridical person of the Union or a juridical person of Viet Nam, set up in accordance with the domestic laws and regulations of the Union or its Member States, or of Viet Nam, respectively, and engaged in substantive business operations¹ in the territory of the Union or of Viet Nam, respectively;
- (k) "measures adopted or maintained by a Party" means measures taken by:
- (i) central, regional or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (l) "natural person" means a natural person of a Party as defined in subparagraph (h) of Article 1.5;

¹ In line with its notification of the Treaty establishing the European Community to the WTO (WT/REG39/1), the Union understands that the concept of "effective and continuous link" with the economy of a Member State of the Union enshrined in Article 54 of the Treaty on the Functioning of the European Union is equivalent to the concept of "substantive business operations". Accordingly, for a juridical person set up in accordance with the laws and regulations of Viet Nam and having only its registered office or central administration in the territory of Viet Nam, the Union shall only extend the benefits of this Agreement if that juridical person possesses an effective and continuous economic link with the territory of Viet Nam.

- (m) "operation" means, with respect to an enterprise, the conduct, management, maintenance, use, enjoyment, sale or other forms of disposal of the enterprise;¹
- (n) "selling and marketing of air transport services" means opportunities for the air carrier concerned to freely sell and market its air transport services, including all aspects of marketing such as market research, advertising and distribution; those activities do not include the pricing of air transport services nor the applicable conditions;
- (o) "services" include any service in any sector except services supplied in the exercise of governmental authority;
- (p) "services supplied and activities performed in the exercise of governmental authority" means services supplied or activities performed neither on a commercial basis nor in competition with one or more economic operators;
- (q) "service supplier" of a Party means any natural or juridical person of a Party that supplies a service; and

¹ For greater certainty, this does not include steps taking place at the time of or before the procedures required for setting up the related enterprise are completed in accordance with the applicable laws and regulations.

(r) "subsidiary" of a juridical person of a Party means a juridical person which is controlled by another juridical person of that Party in accordance with its domestic laws and regulations.¹

2. A juridical person is:

(a) "owned" by natural or juridical persons of one of the Parties if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party; or

(b) "controlled" by natural or juridical persons of one of the Parties if such persons have the power to name a majority of its directors or otherwise to legally direct its actions.

3. Notwithstanding the definition of a "juridical person of a Party" in subparagraph 1(j), shipping companies established outside the Union or Viet Nam and controlled by nationals of a Member State of the Union or of Vietnam, respectively, shall also be covered by this Chapter if their vessels are registered in accordance with the respective domestic laws and regulations in a Member State or in Viet Nam and fly the flag of that Member State or of Viet Nam, respectively.

¹ For greater certainty, a subsidiary of a juridical person of a Party may also refer to a juridical person which is a subsidiary of another subsidiary of a juridical person of that Party.

SECTION B

LIBERALISATION OF INVESTMENT

ARTICLE 8.3

Scope

1. This Section applies to measures adopted or maintained by a Party affecting the establishment or the operation of an enterprise by an investor of the other Party in the territory of the Party that adopts or maintains those measures.

2. This Section does not apply to:
 - (a) audio-visual services;

 - (b) mining, manufacturing and processing¹ of nuclear materials;

 - (c) production of or trade in arms, munitions and war material;

¹ For greater certainty, processing of nuclear materials includes all the activities contained in 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 code 2330.

- (d) national maritime cabotage;¹
 - (e) domestic and international air transport services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services; and
 - (iv) ground handling services;
- and
- (f) services supplied and activities performed in the exercise of governmental authority.

¹ Without prejudice to the scope of activities which constitute cabotage under domestic laws and regulations, national maritime cabotage under this Section covers transportation of passengers or goods between a port or point located in a Member State of the Union or in Viet Nam and another port or point located in that same Member State of the Union or Viet Nam, including on its continental shelf, as provided for in UNCLOS, and traffic originating and terminating in the same port or point located in a Member State of the Union or Viet Nam.

ARTICLE 8.4

Market Access

1. With respect to market access through establishment and maintenance of an enterprise, each Party shall accord treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) or 8-B (Viet Nam's Schedule of Specific Commitments), respectively.

2. In sectors where market access commitments are undertaken, the measures which a Party shall not adopt or maintain either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) or 8-B (Viet Nam's Schedule of Specific Commitments), respectively, are defined as:
 - (a) limitations on the number of enterprises that may perform a specific economic activity, whether in the form of numerical quotas, monopolies, exclusive rights or the requirements of an economic needs test;

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

- (c) limitations on the total number of operations or on the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;
- (d) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment;
- (e) measures which restrict or require specific types of legal entity or joint ventures through which an investor of the other Party may perform an economic activity; and
- (f) limitations on the total number of natural persons that may be employed in a particular sector or that an investor may employ and who are necessary for, and directly related to, the performance of the economic activity in the form of numerical quotas or the requirement of an economic needs test.

ARTICLE 8.5

National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) or 8-B (Viet Nam's Schedule of Specific Commitments) and subject to any conditions and qualifications set out therein, each Party shall accord to investors of the other Party and to their enterprises, with respect to establishment in its territory, treatment no less favourable than that accorded, in like situations, to its own investors and to their enterprises.
2. A Party shall accord to investors of the other Party and to their enterprises¹, with respect to the operation of those enterprises, treatment no less favourable than that accorded, in like situations, to its own investors and to their enterprises.

¹ For the purposes of this paragraph and Article 8.6 (Most-Favoured-Nation Treatment), "their enterprises" means enterprises of investors of a Party in existence in the territory of the other Party on the date of entry into force of this Agreement, or set up or acquired thereafter, that have been established in accordance with that other Party's applicable laws and regulations.

3. Notwithstanding paragraph 2 and, in the case of Viet Nam subject to Annex 8-C (Exemption for Viet Nam on National Treatment), a Party may adopt or maintain any measure with respect to the operation of an enterprise provided that such measure is not inconsistent with the commitments set out in Annexes 8-A (The Union's Schedule of Specific Commitments) and 8-B (Viet Nam's Schedule of Specific Commitments), respectively, where such measure is:

- (a) a measure that is adopted on or before the date of entry into force of this Agreement;
- (b) a measure referred to in subparagraph (a) that is being continued, replaced or amended after the date of entry into force of this Agreement, provided the measure is no less consistent with paragraph 2 after it is continued, replaced or amended than the measure as it existed prior to its continuation, replacement or amendment; or
- (c) a measure not falling within subparagraphs (a) or (b), provided it is not applied in respect of, or in a way that causes loss or damage to, enterprises established in the territory of the Party before the date of entry into force of such measure.¹

¹ For the purposes of this subparagraph, the Parties understand that if a Party has provided for a reasonable phase-in period for the implementation of a measure or if that Party has made any other attempt to address the effects of the measure on enterprises established before the date of entry into force of the measure, those factors shall be taken into account in determining whether the measure causes loss or damage to enterprises made before the date of entry into force of the measure.

ARTICLE 8.6

Most-Favoured-Nation Treatment

1. Each Party shall accord to investors of the other Party and to their enterprises as regards their operation in its territory, treatment no less favourable than the treatment it accords, in like situations, to investors of a third country and their enterprises.
2. Paragraph 1 does not apply to the following sectors:
 - (a) communication services, except for postal services and telecommunication services;
 - (b) recreational, cultural and sporting services;
 - (c) fishery and aquaculture;
 - (d) forestry and hunting; and
 - (e) mining, including oil and gas.
3. Paragraph 1 shall not be construed as obliging a Party to extend to the investors of the other Party or their enterprises the benefit of any treatment granted pursuant to any bilateral, regional or multilateral agreement that entered into force before the date of entry into force of this Agreement.

4. Paragraph 1 shall not be construed as obliging a Party to extend to the investors of the other Party or their enterprises the benefit of:

- (a) any treatment granted pursuant to any bilateral, regional or multilateral agreement which includes commitments to abolish substantially all barriers to the operation of enterprises among the parties or requires the approximation of legislation of the parties in one or more economic sectors;¹
- (b) any treatment resulting from any international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or
- (c) any treatment resulting from measures providing for the recognition of qualifications, licences or prudential measures in accordance with Article VII of GATS or its Annex on Financial Services.

5. For greater certainty, the "treatment" referred to in paragraph 1 does not include dispute resolution procedures or mechanisms, such as resolution of investment disputes between investors and states, provided for in any other bilateral, regional or multilateral agreements. Substantive obligations in such agreements do not in themselves constitute "treatment" and thus cannot be taken into account when assessing a breach of this Article. Measures by a Party pursuant to those substantive obligations shall be considered "treatment".

¹ For greater certainty, the ASEAN Economic Community falls within the concept of a regional agreement under this subparagraph.

6. This Article shall be interpreted in accordance with the principle of *ejusdem generis*.¹

ARTICLE 8.7

Schedule of Specific Commitments

The sectors liberalised by each Party pursuant to this Sub-Section and the terms, limitations, conditions and qualifications referred to in Articles 8.4 (Market Access), 8.5 (National Treatment) and 8.8 (Performance Requirements) are set out in Annexes 8-A (The Union's Schedule of Specific Commitments) or 8-B (Viet Nam's Schedule of Specific Commitments), respectively.

¹ For greater certainty, this paragraph shall not be construed as preventing the interpretation of other provisions of this Agreement, where appropriate, in accordance with the principle of *ejusdem generis*.

ARTICLE 8.8

Performance Requirements

1. In the sectors inscribed in its respective Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) and 8-B (Viet Nam's Schedule of Specific Commitments) and subject to any conditions and qualifications set out therein, a Party shall not impose or enforce any of the following requirements which are mandatory or enforceable under domestic law or under administrative rulings, in connection with the establishment or operation of any enterprises of investors of a Party or of a third country in its territory to:
 - (a) export a given level or percentage of goods or services;
 - (b) achieve a given level or percentage of domestic content;
 - (c) purchase, use or accord a preference to goods produced or services provided in its territory, or to purchase goods or services from natural persons or enterprises in its territory;
 - (d) relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise;
 - (e) restrict sales of goods or services in its territory that such enterprise produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;

- (f) transfer technology, a production process or other proprietary knowledge to a natural person or enterprises in its territory; or
- (g) supply exclusively from the territory of the Party a good produced or a service provided by the enterprise to a specific regional or world market.

2. In the sectors inscribed in its respective Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) and 8-B (Viet Nam's Schedule of Specific Commitments) and subject to any conditions and qualifications set out therein, a Party shall not condition the receipt or continued receipt of an advantage, in connection with the establishment or operation of an enterprise of an investor of a Party or of a third country in its territory, on compliance with any of the following requirements to:

- (a) achieve a given level or percentage of domestic content;
- (b) purchase, use or accord a preference to goods produced in its territory, or to purchase goods from producers in its territory;
- (c) relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise; or
- (d) restrict sales of goods or services in its territory that such enterprise produces or provides by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

3. Paragraph 2 shall not be construed as preventing a Party from conditioning the receipt or continued receipt of an advantage in connection with any enterprise in its territory on compliance with a requirement to locate production, provide a service, train or employ workers, construct or expand particular facilities, or carry out research and development in its territory.
4. Subparagraph 1(f) shall not be construed as preventing the application of a requirement imposed or a commitment or undertaking enforced by a court, administrative tribunal or competition authority, in order to remedy an alleged violation of competition laws.
5. Subparagraphs 1(a) to 1(c), 2(a) and 2(b) do not apply to qualification requirements for goods or services with respect to participation in export promotion and foreign aid programmes.
6. For greater certainty, subparagraphs 2(a) and 2(b) do not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.
7. For greater certainty, paragraphs 1 and 2 do not apply to any requirement other than the requirements set out in those paragraphs.
8. This Article does not apply to measures adopted or maintained by a Party in accordance with subparagraph 8(b) of Article III of GATT 1994.

SECTION C

CROSS-BORDER SUPPLY OF SERVICES

ARTICLE 8.9

Scope

This Section applies to measures of the Parties affecting the cross-border supply of all services sectors with the exception of:

- (a) audio-visual services;
- (b) national maritime cabotage;¹ and

¹ Without prejudice to the scope of activities which constitute cabotage under the domestic laws and regulations, national maritime cabotage under this Section covers transportation of passengers or goods between a port or point located in Viet Nam or a Member State of the Union and another port or point located in Viet Nam or that same Member State of the Union, including on its continental shelf, as provided in UNCLOS, and traffic originating and terminating in the same port or point located in Viet Nam or a Member State of the Union.

- (c) domestic and international air transport services, whether scheduled or non-scheduled, and services directly related to the exercise of traffic rights, other than:
 - (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services; and
 - (iv) ground handling services.

ARTICLE 8.10

Market Access

1. With respect to market access through the cross-border supply of services, each Party shall accord services and service suppliers of the other Party treatment not less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.

2. In sectors where market access commitments are undertaken, the measures which a Party shall not adopt or maintain either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirement of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; and
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test.

ARTICLE 8.11

National Treatment

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

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.
4. Specific commitments assumed under this Article shall not be construed as requiring any Party to compensate for inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

ARTICLE 8.12

Schedule of Specific Commitments

The sectors liberalised by each Party pursuant to this Section and the terms, limitations, conditions and qualifications referred to in Articles 8.10 (Market Access) and 8.11 (National Treatment) are set out in its Schedule of Specific Commitments included in Appendix 8-A-1 of Annex 8-A (The Union's Schedule of Specific Commitments) or Appendix 8-B-1 of Annex 8-B (Viet Nam's Schedule of Specific Commitments), respectively.

SECTION D

TEMPORARY PRESENCE OF NATURAL PERSONS FOR BUSINESS PURPOSES

ARTICLE 8.13

Scope and Definitions

1. This Section applies to measures of a Party concerning the entry and temporary stay in its territory of business visitors, intra-corporate-transferees, business sellers, contractual service suppliers and independent professionals.
2. For the purposes of this Section:
 - (a) "business sellers" means natural persons who are representatives of a supplier of goods or services of a Party seeking entry and temporary stay in the territory of the other Party for the purpose of negotiating the sale of services or goods, or entering into agreements to sell services or goods for that supplier and who do not engage in supplying the services or the goods; they do not engage in making direct sales to the general public and do not receive remuneration from a source located within the host Party, nor are they commission agents;

- (b) "business visitors for establishment purposes" means natural persons working in a senior position within a juridical person of a Party who are responsible for setting up an enterprise of such juridical person, provided they do not offer or provide services or engage in any other economic activity than required for establishment purposes and they do not receive remuneration from a source located within the host Party;
- (c) "contractual services suppliers" means natural persons employed by a juridical person of a Party which is not an agency for placement and supply services of personnel nor acting through such an agency, which has not been established in the territory of the other Party and which has concluded a *bona fide* contract¹ to supply services with a final consumer in the other Party, requiring the presence on a temporary basis of its employees in that Party, in order to fulfil the contract to provide services;
- (d) "independent professionals" means natural persons engaged in the supply of a service and established as self-employed in the territory of a Party who have not been established in the territory of the other Party and who have concluded a *bona fide* contract² other than through an agency for placement and supply services of personnel to supply services with a final consumer in the other Party, requiring their presence on a temporary basis in that Party in order to fulfil the contract to provide services;

¹ The service contract shall comply with the requirements of the laws, and regulations and requirements of the Party where the contract is executed.

² The service contract shall comply with the requirements of the laws, and regulations and requirements of the Party where the contract is executed.

- (e) "intra-corporate transferees" means natural persons who have been employed by a juridical person or its branch or have been partners in it for at least one year and who are temporarily transferred to an enterprise of the juridical person in the territory of the other Party, provided that the natural person concerned belongs to the categories of managers or executives, specialists or trainee employees;
- (f) "managers or executives" means natural persons working in a senior position within a juridical person of a Party, who primarily direct the management of the enterprise¹ in the other Party, and who are receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:
- (i) directing the enterprise or a department or sub-division thereof;
 - (ii) supervising and controlling the work of other supervisory, professional or managerial employees; and
 - (iii) having the personal authority to recruit and dismiss or to recommend recruitment, dismissal or other personnel-related actions;

¹ For greater certainty, while managers or executives do not directly perform tasks concerning the actual supply of the services, this does not prevent them, in the course of executing their duties, from performing such tasks as may be necessary for the provision of the services.

- (g) "qualifications" means diplomas, certificates and other evidence of formal qualification issued by an authority designated pursuant to legislative, regulatory or administrative provisions and certifying successful completion of professional training;
- (h) "specialists" means natural persons working within a juridical person possessing specialised knowledge essential to the establishments' areas of activity, techniques or management; in assessing such knowledge, account shall be taken not only of knowledge specific to the establishment, but also of whether the person has a high level of qualification including adequate professional experience referring to a type of work or activity requiring specific technical knowledge, including possible membership of an accredited profession; and
- (i) "trainee employees" means natural persons who have been employed by a juridical person or its branch for at least one year, and who possess a university degree and are temporarily transferred for career development purposes or to obtain training in business techniques or methods.¹

¹ The recipient enterprise may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training. For Czech Republic, Germany, Spain, France, Hungary, and Austria, training must be linked to the university degree which has been obtained.

ARTICLE 8.14

Business Visitors and Intra-Corporate Transferees

1. For the sectors liberalised in accordance with Section B (Liberalisation of Investment), each Party shall allow investors of the other Party to employ in their enterprises natural persons of that other Party provided that such employees are business visitors or intra-corporate transferees.¹
2. The entry and temporary stay shall be:
 - (a) for managers or executives, a period of up to three years;
 - (b) for specialists, a period of up to three years;
 - (c) for trainee employees, a period of up to one year; and
 - (d) for business visitors for establishment purposes, a period of up to 90 days².

¹ For Viet Nam, the obligations stemming from this Section in relation to trainee employees shall enter into force three years after the date of entry into force of this Agreement.

² For the Union, the period of up to 90 days has to be within any 12 month period.

3. For every sector liberalised in accordance with Section B (Liberalisation of Investment), a Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, limitations on the total number of natural persons that an investor may employ as business visitors for establishment purposes and intra-corporate transferees in a specific sector in the form of numerical quotas or a requirement of an economic needs test and as discriminatory limitations, unless otherwise specified in Appendix 8-A-3 of Annex 8-A (The Union's Schedule of Specific Commitments) and Appendix 8-B-2 of Annex 8-B (Viet Nam's Schedule of Specific Commitments, respectively).

ARTICLE 8.15

Business Sellers

For every sector liberalised in accordance with Section B (Liberalisation of Investment) or Section C (Cross-Border Supply of Services) and subject to any reservations listed in Appendix 8-A-3 of Annex 8-A (The Union's Schedule of Specific Commitments) and Appendix 8-B-2 of Annex 8-B (Viet Nam's Schedule of Specific Commitments), respectively, each Party shall allow the entry and temporary stay of business sellers for a period of up to 90 days¹.

¹ For the Union, the period of up to 90 days has to be within any 12 month period.

ARTICLE 8.16

Contractual Service Suppliers

1. The Parties affirm their respective obligations arising from their commitments under GATS with respect to the entry and temporary stay of contractual services suppliers.

2. Each Party shall allow the supply of services into its territory by contractual services suppliers of the other Party, subject to the conditions specified in paragraph 3 and any reservations listed in Appendix 8-A-3 of Annex 8-A (The Union's Schedule of Specific Commitments) and Appendix 8-B-2 of Annex 8-B (Viet Nam's Schedule of Specific Commitments), respectively, for the following sectors or sub-sectors:
 - (a) architectural services;

 - (b) urban planning and landscape architecture services;

 - (c) engineering services;

 - (d) integrated engineering services;

 - (e) computer and related services;

 - (f) higher education services (only privately funded services);

(g) foreign language training; and

(h) environmental services.

3. The commitments undertaken by the Parties are subject to the following conditions:

(a) the natural persons shall be engaged in the supply of a service on a temporary basis as employees of a juridical person, which has obtained a service contract not exceeding 12 months;

(b) the natural persons entering the other Party should be offering such services as employees of the juridical person supplying the services for at least two years immediately preceding the date of submission of an application for entry into the other Party, in addition, the natural persons shall possess, at the date of submission of an application for entry into the other Party, at least five years professional experience¹ in the sector of activity which is the subject of the contract;

¹ For greater certainty, this period is calculated after the natural persons have reached the age of majority.

- (c) the natural persons entering the other Party shall possess:
- (i) a university degree or a qualification demonstrating knowledge of an equivalent level¹;
and
 - (ii) professional qualifications in the case that this is required to exercise an activity pursuant to the laws, regulations or legal requirements of the Party where the service is supplied;
- (d) the natural person shall not receive remuneration for the provision of services in the territory of the other Party other than the remuneration paid by the juridical person employing the natural person;
- (e) the entry and temporary stay of natural persons within the Party concerned shall be for a cumulative period of not more than six months² or for the duration of the contract, whichever is less;
- (f) access accorded under this Article relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Party where the service is provided;

¹ If the degree or qualification has not been obtained in the Party where the service is supplied, that Party may evaluate whether this degree or qualification is equivalent to a university degree required in its territory.

² For the Union, the cumulative period of not more than six months has to be within any 12 month period.

- (g) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as may be required by the laws and regulations or other measures of the Party where the service is supplied; and
- (h) other discriminatory limitations, including on the number of natural persons in the form of an economic needs test, specified in Appendix 8-A-3 of Annex 8-A (The Union's Schedule of Specific Commitments) and Appendix 8-B-2 of Annex 8-B (Viet Nam's Schedule of Specific Commitments).

ARTICLE 8.17

Independent Professionals

Five years after the date of entry into force of this Agreement, the Parties shall review this Section to consider establishing the modalities to extend the provisions therein to independent professionals.

SECTION E

REGULATORY FRAMEWORK

SUB-SECTION 1

DOMESTIC REGULATION

ARTICLE 8.18

Scope and Definitions

1. This Sub-Section applies to measures by the Parties relating to licensing requirements and procedures, qualification requirements and procedures that affect:
 - (a) cross-border supply of services;
 - (b) establishment and maintenance of juridical or natural persons; and
 - (c) temporary stay in their respective territories of categories of natural persons.

2. This Sub-Section only applies to sectors for which a Party has undertaken specific commitments and to the extent that these specific commitments apply.
3. This Sub-Section does not apply to measures to the extent that they constitute limitations as scheduled under Articles 8.4 (Market Access), 8.5 (National Treatment), 8.10 (Market Access) or 8.11 (National Treatment).
4. For the purposes of this Section:
 - (a) "competent authority" means any central, regional or local government or authority or non-governmental body in the exercise of powers delegated by central or regional or local governments or authorities, which takes a decision concerning the authorisation to supply a service, including through establishment or concerning the authorisation to establish an economic activity other than services;
 - (b) "licensing procedures" means administrative or procedural rules that a natural or a juridical person, seeking authorisation to carry out the activities as referred to in paragraph 1, including the amendment or renewal of a licence, must adhere to in order to demonstrate compliance with licensing requirements;
 - (c) "licensing requirements" means substantive requirements, other than qualification requirements, with which a natural or a juridical person is required to comply in order to obtain, amend or renew authorisation to carry out the activities as referred to in paragraph 1;

- (d) "qualification procedures" means administrative or procedural rules to which a natural person must adhere in order to demonstrate compliance with qualification requirements, for the purpose of obtaining authorisation to supply a service; and
- (e) "qualification requirements" means substantive requirements relating to the competence of a natural person to supply a service, and which are required to be demonstrated for the purposes of obtaining authorisation to supply a service.

ARTICLE 8.19

Conditions Licensing and Qualification

1. Each Party shall ensure that measures relating to licensing requirements and procedures, as well as qualification requirements and procedures are based on criteria which are:
 - (a) clear;
 - (b) objective and transparent; and
 - (c) pre-established and accessible to the public and interested persons.

2. An authorisation or a licence shall, subject to availability, be granted as soon as it is established, on the basis of an appropriate examination that the conditions for obtaining an authorisation or licence have been met.

3. Each Party shall maintain or institute judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected investor or service supplier, for a prompt review of, and where justified, appropriate remedies for, administrative decisions affecting establishment, cross-border supply of services or temporary presence of natural persons for business purposes. Where such procedures are not independent of the authority entrusted with the administrative decision concerned, each Party shall ensure that the procedures provide for an objective and impartial review.

This paragraph shall not be construed as requiring a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

ARTICLE 8.20

Licensing and Qualification Procedures

1. Licensing and qualification procedures and formalities shall not in themselves constitute a restriction on the supply of a service or the pursuit of any other economic activity. Each Party shall endeavour to make such procedures and formalities as simple as possible and shall not unduly complicate or delay the provision of the service. Any licensing fees¹ which the applicants may incur from their applications should be reasonable and shall not in themselves restrict the supply of the relevant service.
2. Each Party shall ensure that the procedures used by, and the decisions of, the competent authority in the licensing or authorisation process are impartial with respect to all applicants. The competent authority should reach its decisions in an independent manner and not be accountable to any person supplying the services or carrying out the economic activities for which the licence or authorisation is required.
3. In case specific time periods for applications exist in each Party's laws and regulations, an applicant shall be allowed a reasonable period of time for the submission of an application. The competent authority shall initiate the processing of an application without undue delay. Where possible, applications should be accepted in electronic format under the same conditions of authenticity as paper submissions.

¹ Licensing fees do not include payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

4. Each Party shall ensure that the processing of an application, including the reaching of a final decision, is completed within a reasonable timeframe after the date of the submission of a complete application. Each Party shall endeavour to establish the normal timeframe for processing an application.
5. The competent authority shall inform the applicant within a reasonable period of time after the receipt of an application which it considers incomplete, identify, to the extent feasible, the additional information required to complete the application, and provide the opportunity to correct deficiencies.
6. Authenticated copies should be accepted, whenever possible, in place of original documents.
7. If an application is rejected by the competent authority, the applicant shall be informed in writing and without undue delay. In principle, the applicant shall, upon formal request, also be informed of the reasons for rejection of the application. An applicant should be permitted, within reasonable time limits, to resubmit an application.
8. Each Party shall ensure that a licence or an authorisation, once granted, enters into effect without undue delay in accordance with the terms and conditions specified therein.

SUB-SECTION 2

PROVISIONS OF GENERAL APPLICATION

ARTICLE 8.21

Mutual Recognition of Professional Qualifications

1. Nothing in this Article shall prevent a Party from requiring that natural persons possess the necessary qualifications and professional experience specified in the territory where the service is supplied, for the sector of activity concerned.

2. The Parties shall encourage the relevant professional bodies or respective authorities, as appropriate, in their respective territories to develop and provide a joint recommendation on mutual recognition of professional qualifications to the Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement established pursuant to Article 17.2 (Specialised Committees). Such a joint recommendation shall be supported by evidence of:
 - (a) the economic value of an envisaged agreement on mutual recognition of professional qualifications (hereinafter referred to as "Mutual Recognition Agreement"); and

(b) the compatibility of the respective regimes, such as the extent to which the criteria applied by each Party for the authorisation, licensing, operation and certification of entrepreneurs and service suppliers are compatible.

3. Upon receipt of a joint recommendation, the Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement shall, within a reasonable period of time, review the joint recommendation with a view to determining whether it is consistent with this Agreement.

4. Where, on the basis of the information provided for in paragraph 2, the joint recommendation has been found to be consistent with this Agreement, the Parties shall take necessary steps to negotiate, through their competent authorities or designees authorised by a Party, a Mutual Recognition Agreement.

SUB-SECTION 3

COMPUTER SERVICES

ARTICLE 8.22

Understanding on Computer Services

1. To the extent that trade in computer services is liberalised in accordance with Section B (Liberalisation of Investment), Section C (Cross-Border Supply of Services) and Section D (Temporary Presence of Natural Persons for Business Purposes), the Parties shall comply with paragraphs 2 to 4.
2. The Parties understand that CPC¹ 84 which is the United Nations code used for describing computer and related services, covers the basic functions used to provide all computer and related services. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of these basic functions. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.

¹ 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.

3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide:
- (a) consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;
 - (b) consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;
 - (c) data processing, data storage, data hosting or database services;
 - (d) maintenance and repair services for office machinery and equipment, including computers; or
 - (e) training services for staff of clients, relating to computer programmes, computers or computer systems, and not elsewhere classified.

4. The Parties understand that, in many cases, computer and related services enable the provision of other services¹ by both electronic and other means. In these cases, it is important to distinguish between the computer and related services, such as web-hosting or application hosting, and the other service enabled by the computer and related service. The other service, regardless of whether it is enabled by a computer and related service, is not covered by CPC 84.

SUB-SECTION 4

POSTAL SERVICES²

ARTICLE 8.23

Prevention of Anti-Competitive Practices in the Postal Services Sector

Each Party shall maintain or introduce appropriate measures for the purposes of preventing suppliers who, alone or together, have the ability to affect materially the terms of participation in the relevant markets for postal services as a result of use of their position in the market, from engaging in or continuing anti-competitive practices.

¹ E.g., W/120.1.A.b. (accounting, auditing and bookkeeping services), W/120.1.A.d (architectural services), W/120.1.A.h (medical and dental services), W/120.2.D (audiovisual services), W/120.5. (educational services).

² This Sub-Section applies to both CPC 7511 and CPC 7512.

ARTICLE 8.24

Licences

1. Where a Party requires a licence for providing postal services, it shall make publicly available:
 - (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of such licence.
2. The reasons for the denial of a licence shall be made known to the applicant upon request and an appeal procedure through a relevant regulatory body shall be established by each Party. The appeal procedure shall be transparent, non-discriminatory and based on objective criteria.

ARTICLE 8.25

Postal Regulatory Authority

The regulatory body shall be separate from, and not accountable to, any supplier of postal services. The decisions of, and the procedures used by the regulatory body shall be impartial with respect to all market participants.

SUB-SECTION 5

TELECOMMUNICATIONS NETWORKS AND SERVICES

ARTICLE 8.26

Scope

1. This Sub-Section sets out principles of the regulatory framework for the provision of public telecommunications networks and services, liberalised pursuant to Section B (Liberalisation of Investment), Section C (Cross-Border Supply of Services) and Section D (Temporary Presence of Natural Persons for Business Purposes).
2. This Sub-Section does not apply to any measure adopted or maintained by a Party relating to broadcasting¹ or cable distribution of radio or television programming.

¹ "Broadcasting" shall be defined as provided for in the relevant laws and regulations of each Party. For greater certainty, broadcasting does not cover contribution links between operators.

ARTICLE 8.27

Definitions

For the purposes of this Sub-Section:

- (a) "end user" means a final service consumer or a final service supplier to whom a public telecommunications network or service is supplied, other than for use in the further supply of a public telecommunications network or service;
- (b) "essential facilities" means facilities of a public telecommunications network and service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers;
and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (c) "interconnection" means linking with suppliers providing public telecommunications transport service in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

- (d) "major supplier" means a supplier of public telecommunications services which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications services as a result of control over essential facilities or use of its position in the market;
- (e) "number portability" means the ability of end users of public telecommunications services who so request to retain, at the same location, the same telephone numbers when switching between the same category of suppliers of public telecommunications services;
- (f) "public telecommunications network" means a telecommunications network which a Party requires to provide public telecommunications services between defined network termination points;
- (g) "public telecommunications service" means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally;
- (h) "regulatory authority" in the telecommunications sector means the body or bodies charged by a Party with the regulation of telecommunications;
- (i) "telecommunications network" means transmission systems and, where applicable, switching or routing equipment and other resources, including network elements which are not active, which permit the conveyance of signals by wire, radio, optical, or other electromagnetic means;

- (j) "telecommunications services" means all services consisting of the transmission and reception of electro-magnetic signals but excludes broadcasting services and economic activities consisting of the provision of content which requires telecommunications for its transport; and
- (k) "user" means a service consumer or a service supplier.

ARTICLE 8.28

Regulatory Authority

1. The regulatory authority shall be separate from, and not accountable to, any supplier of public telecommunications networks or services.
2. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants. To that end, a Party that retains ownership or control of providers of telecommunications networks or services shall ensure that regulatory actions, decisions or measures taken by the regulatory authority with respect to such providers do not discriminate against and, as a result, materially disadvantage any of their competitors.
3. The regulatory authority shall be sufficiently empowered to regulate the sector, and have adequate financial and human resources to carry out the tasks assigned to it.
4. The tasks to be undertaken by a regulatory authority shall be made public in an easily accessible and clear form, in particular when those tasks are assigned to more than one body.

5. The powers of the regulatory authority shall be exercised transparently and in a timely manner.

6. Regulatory authorities shall have the power to ensure that suppliers of telecommunications networks and services provide them, promptly upon request, with all the information, including financial information, which is necessary to enable the regulatory authorities to carry out their tasks in accordance with this Sub-Section. The information requested shall be no more than is necessary to allow the performance of the regulatory authorities' tasks and treated in accordance with the requirements of confidentiality.

ARTICLE 8.29

Authorisation to Provide Telecommunications Networks and Services

1. Each Party shall ensure that licensing procedures should be publicly available, including:
 - (a) all the licensing criteria, terms, conditions and procedures it applies; and
 - (b) a reasonable period of time normally required to reach a decision concerning an application for a licence.

2. Each Party shall ensure that an applicant receives in writing, upon request, the reasons for the denial of a licence.
3. The applicant for a licence shall be able to seek recourse before an appeal body in case a licence has been denied.
4. Any licensing fees¹ which the applicants may incur from their application to get a licence shall be reasonable and shall not in themselves restrict the supply of the service.

ARTICLE 8.30

Scarce Resources

1. Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner.
2. The current state of allocated frequency bands shall be made publicly available but detailed identification of radio spectrum allocated for specific government uses shall not be required.

¹ Licensing fees do not include payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

3. Decisions on allocating and assigning spectrum and frequency management are not measures that are *per se* inconsistent with Article 8.4 (Market Access), Article 8.8 (Performance Requirements) and 8.10 (Market Access). Accordingly, each Party retains the right to exercise its spectrum and frequency management policies, which may affect the number of suppliers of public telecommunications services, provided that this is done in a manner that is consistent with this Chapter. The Parties also retain the right to allocate frequency bands in a manner that takes into account existing and future needs.

ARTICLE 8.31

Access to and Use of Public Telecommunications Networks and Services

1. Each Party shall ensure that all service suppliers of the other Party have access to, and use of, any public telecommunications network and service of a major supplier¹, including private leased circuits, offered within or across the borders of that Party on reasonable, non-discriminatory and transparent terms and conditions, including as set out in paragraphs 2 and 3.

¹ For the purposes of this Article, the designation of a supplier of public telecommunications networks and services as a major supplier shall be in accordance with the domestic laws, regulations and procedures of each Party.

2. Each Party shall ensure that suppliers of public telecommunications services requesting to have access to the network of a major supplier are permitted to:

- (a) purchase or lease, and attach terminal or other equipment which interfaces with the public telecommunications network;
- (b) interconnect private leased or owned circuits with public telecommunications networks and services in its territory, or across its borders, or with circuits leased or owned by other service suppliers; and
- (c) use operating protocols of their choice, other than as necessary to ensure the availability of telecommunications networks and services to the public generally.

3. Each Party shall ensure that all service suppliers of the other Party may use public telecommunications networks and services for the movement of information in its territory or across its borders, including for intra-corporate communications of such service suppliers and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party. Any new or amended measures of a Party significantly affecting such use shall be notified to the other Party and shall be subject to consultations.

4. Each Party shall ensure that suppliers that acquire information from another supplier in the process of negotiating access use that information solely for the purpose for which it was supplied and at all times respect the confidentiality of information transmitted or stored.

ARTICLE 8.32

Interconnection

1. Each Party shall ensure that any suppliers of public telecommunications services shall have the right, and when requested by another supplier, the obligation, to negotiate interconnection with each other for the purposes of providing public telecommunications networks and services.
2. Each Party shall ensure that suppliers that acquire information from another supplier in the process of negotiating interconnection arrangements use that information solely for the purpose for which it was supplied and at all times respect the confidentiality of information transmitted or stored.
3. For public telecommunications services, each Party shall ensure interconnection with a major¹ supplier at any technically feasible point in the network. Such interconnection shall be provided:
 - (a) under non-discriminatory terms, conditions (including in relation to technical standards, specifications) and rates, and of a quality no less favourable than that provided for such major supplier's own like services, or for like services of non-affiliated suppliers, or for its subsidiaries or other affiliates;

¹ For the purposes of this Article, the designation of a supplier of public telecommunications networks and services as a major supplier shall be in accordance with the domestic laws, regulations and procedures of each Party.

- (b) in a timely fashion, on terms, conditions (including in relation to technical standards, specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
 - (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.
4. The procedures applicable for interconnection to a major supplier shall be made publicly available.
5. Major suppliers shall make publicly available either their interconnection agreements or their reference interconnection offers where appropriate.

ARTICLE 8.33

Competitive Safeguards on Major Suppliers

The Parties shall introduce or maintain appropriate measures for the purposes of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices. These anti-competitive practices in their territories include, in particular:

- (a) engaging in anti-competitive cross-subsidisation;

- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

ARTICLE 8.34

Universal Service

1. Each Party shall have the right to define the kind of universal service obligation it wishes to maintain. Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.
2. The designation of universal service suppliers shall be made through an efficient, transparent and non-discriminatory mechanism.

ARTICLE 8.35

Number Portability

Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide number portability for mobile services and any other services designated by that Party, to the extent technically and economically feasible, on a timely basis and on reasonable terms and conditions.

ARTICLE 8.36

Confidentiality of Information

Each Party shall ensure the confidentiality of telecommunications and related traffic data by means of a public telecommunications network and publicly available telecommunications services without restricting trade in services.

ARTICLE 8.37

Resolution of Telecommunications Disputes

1. In the event of a dispute arising between suppliers of telecommunications networks or services in connection with rights and obligations that arise from this Sub-Section, the regulatory authority concerned shall, at the request of either party concerned, issue a binding decision to resolve the dispute in the shortest possible timeframe and in any case within a reasonable period of time, except in exceptional circumstances.
2. Where a dispute referred to in paragraph 1 concerns the cross-border provision of services, the regulatory authorities concerned shall coordinate their efforts in order to induce a resolution of the dispute.
3. The decision of the regulatory authority shall be made available to the public, having regard to the requirements of business confidentiality. The parties concerned shall be given a full statement of the reasons on which it is based and shall have the right to appeal that decision in accordance with paragraph 5.
4. The procedure referred to in paragraphs 1, 2 and 3 shall not preclude either party concerned from bringing an action before the courts.

5. Any user or supplier affected by the decision of a regulatory authority shall have a right to appeal against that decision to an appeal body that is independent of the party involved. This body, which may be a court, shall have the appropriate expertise to carry out its functions effectively. The merits of the case shall be duly taken into account and the appeal mechanism shall be effective. Where the appeal body is not judicial in character, written reasons for its decision shall always be given and its decisions shall also be subject to review by an impartial and independent judicial authority. Decisions taken by appeal bodies shall be effectively enforced. Pending the outcome of the appeal, the decision of the regulatory authority shall stand, unless interim measures are granted in accordance with the domestic laws and regulations.

ARTICLE 8.38

Co-location

1. Each Party shall ensure that major suppliers in its territory:
 - (a) provide to suppliers of public telecommunications networks or services of the other Party that are facilities-based suppliers in the territory of that Party, physical co-location of equipment necessary for interconnection; and

- (b) in situations where physical co-location referred to in subparagraph (a) is not practical for technical reasons or because of space limitations, cooperate with suppliers of public telecommunications networks or services of the other Party that are facilities-based suppliers in the territory of that Party, to find and implement a practical and commercially viable alternative solution.
2. Each Party shall ensure that major suppliers in its territory provide to suppliers of public telecommunications networks or services the physical co-location or practical and commercially viable alternative solution referred to in paragraph 1 in a timely manner and on terms and conditions, including technical standards and specifications, and at rates that are reasonable having regard to economic feasibility, non-discriminatory and transparent.
3. Each Party may determine, in accordance with its domestic laws and regulations, the locations at which it requires major suppliers in its territory to provide the physical co-location or the practical and commercially viable alternative solutions referred to in paragraph 1.

ARTICLE 8.39

Leased Circuits Services

Each Party shall, unless it is not technically feasible, ensure that major suppliers in its territory make leased circuits services that are public telecommunications services, available to suppliers of public telecommunications networks or services of the other Party in a timely manner and on terms and conditions (including technical standards and specifications), and at rates that are reasonable having regard to economic feasibility, non-discriminatory and transparent.

ARTICLE 8.40

Unbundled Network Elements

Each Party shall ensure that their telecommunications regulatory authority has the power to require major suppliers to meet reasonable requests by suppliers of public telecommunications networks or services for access to, and use of, specific network elements, on an unbundled basis, in a timely manner and on terms and conditions that are reasonable, transparent, and non-discriminatory. Each Party shall determine such specific network elements requested to be made available in its territory in accordance with its domestic laws and regulations.

SUB-SECTION 6

FINANCIAL SERVICES

ARTICLE 8.41

Scope and Definitions

1. This Sub-Section sets out the principles of the regulatory framework for all financial services liberalised pursuant to Section B (Liberalisation of Investment), Section C (Cross-Border Supply of Services) and Section D (Temporary Presence of Natural Persons for Business Purposes).
2. For the purposes of this Sub-Section:
 - (a) "financial service" means any service of a financial nature offered by a financial service supplier of a Party; financial services comprise the following activities:
 - (i) insurance and insurance-related services:
 - (A) direct insurance (including co-insurance):
 - (1) life; and
 - (2) non-life;

- (B) reinsurance and retrocession;
 - (C) insurance inter-mediation, such as brokerage and agency; and
 - (D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;
- (ii) banking and other financial services (excluding insurance):
- (A) acceptance of deposits and other repayable funds from the public;
 - (B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
 - (C) financial leasing;
 - (D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
 - (E) guarantees and commitments;

- (F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, of the following:
- (1) money market instruments (including cheques, bills, certificates of deposits);
 - (2) foreign exchange;
 - (3) derivative products including, but not limited to, futures and options;
 - (4) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (5) transferable securities; and
 - (6) other negotiable instruments and financial assets, including bullion;
- (G) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services relating to such issues;
- (H) money broking;

- (I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (J) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (K) provision and transfer of financial information, and financial data processing and the provision of related software by suppliers of other financial service; and
 - (L) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs 2(a)(ii)(A) to 2(a)(ii)(K), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) "financial service supplier" means any natural or juridical person of a Party that seeks to provide or provides financial services but does not include a public entity;
- (c) "new financial service" means a service of a financial nature including services relating to existing and new products or the manner in which a product is delivered, which is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party;

(d) "public entity" means:

- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
- (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;

and

(e) "self-regulatory organisation" means any non-governmental body, any securities or futures exchange or market, clearing agency, other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers by statute or delegation from central, regional or local governments or authorities, where applicable.

ARTICLE 8.42

Prudential Carve-Out

1. Nothing in this Agreement shall be construed to prevent a Party from adopting or maintaining measures for prudential reasons, such as:
 - (a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier; or
 - (b) ensuring the integrity and stability of a Party's financial system.
2. The measures referred to in paragraph 1 shall not be more burdensome than necessary to achieve their aim.
3. Nothing in this Agreement shall be construed as requiring a Party to disclose information relating to the affairs and accounts of individual consumers or any confidential or proprietary information in the possession of public entities.

4. Each Party shall endeavour to ensure that internationally agreed standards for regulation and supervision in financial services and for the fight against tax evasion and avoidance are implemented and applied in its territory. Such internationally agreed standards are, *inter alia*, the *Core Principle for Effective Banking Supervision* of the Basel Committee, the *Insurance Core Principles* of the International Association of Insurance Supervisors, the *Objectives and Principles of Securities Regulation* of the International Organization of Securities Commissions, the *Agreement on Exchange of Information on Tax Matters* of the Organisation for Economic Cooperation and Development, the *Statement on Transparency and Exchange of Information for Tax Purposes* of the G20 and the *Forty Recommendations on Money Laundering* and the *Nine Special recommendations on Terrorist Financing* of the Financial Action Task Force.

5. The Parties take note of the *Ten Key Principles for Information Exchange* promulgated by the Finance Ministers of the G7 Nations.

6. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration or authorisation of cross-border financial service suppliers of the other Party and of financial instruments.

ARTICLE 8.43

Transparent Regulation

Each Party shall make available to interested persons its requirements for completing applications relating to the supply of financial services.

Upon the request of an applicant, the concerned Party shall inform the applicant of the status of its application. If the concerned Party requires additional information from the applicant, it shall notify the applicant without undue delay.

ARTICLE 8.44

New Financial Services

Each Party shall permit a financial service supplier of the other Party to provide any new financial service that the former Party would permit its own financial service suppliers to provide in accordance with its domestic laws and regulations, in like situations, provided that the introduction of the new financial services does not require a new law or modification of an existing law. A Party may determine the institutional and legal form through which the service may be provided and may require authorisation for the provision of the service. Where such authorisation is required, a decision shall be made within a reasonable time and the authorisation may only be refused for prudential reasons.

ARTICLE 8.45

Data Processing

1. Each Party shall adopt or maintain appropriate safeguards to protect personal data and privacy, including individual records and accounts.
2. No later than two years from the date of entry into force of this Agreement, each Party shall permit financial service suppliers¹ of the other Party to transfer information in electronic or other form, into and out of its territory, for data processing where such processing is required in the ordinary course of business of such financial service suppliers.
3. Nothing in this Article restricts the right of a Party to protect personal data and privacy, so long as such right is not used to circumvent this Agreement.

¹ For greater certainty, in Viet Nam under its domestic laws and regulations existing on the date of signature of this Agreement no natural person may transfer data.

ARTICLE 8.46

Specific Exceptions

1. Nothing in this Chapter shall be construed as preventing a Party, including its public entities, from exclusively conducting or providing in its territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by the Party's domestic laws and regulations, by financial service suppliers in competition with public entities or private institutions.
2. Nothing in this Agreement, except for Section B (Liberalisation of Investment) which is subject to paragraph 3, shall apply to activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary policy or exchange rate policies.
3. Nothing in Section B (Liberalisation of Investment) shall apply to non-discriminatory measures of general application taken by any public entity in pursuit of monetary policy or exchange rate policy.
4. Nothing in this Chapter shall be construed as preventing a Party, including its public entities, from exclusively conducting or providing in its territory activities or services for the account, or with the guarantee or using the financial resources of the Party, or its public entities, except when those activities may be carried out, as provided by the Party's domestic laws and regulations, by financial service suppliers in competition with public entities or private institutions.

5. For greater certainty, the Parties understand that paragraphs 1 and 4 shall not be construed as permitting the Parties to apply, without protecting the rights of affected investors or investments, measures referred to in those paragraphs when the activities or services mentioned therein have been liberalised or may be carried out, as provided by the Party's domestic laws and regulations, by financial services suppliers in competition with public entities or private institutions.

ARTICLE 8.47

Self-Regulatory Organisations

When a Party requires membership of, participation in or access to any self-regulatory organisation in order for financial service suppliers of the other Party to supply financial services in or into the territory of the first Party, the Party shall ensure observance of the obligations under Articles 8.5 (National Treatment), 8.6 (Most-Favoured-Nation Treatment) and 8.11 (National Treatment).

ARTICLE 8.48

Clearing and Payment Systems

Under the terms and conditions that accord national treatment as provided for in Articles 8.5 (National Treatment) and 8.11 (National Treatment), each Party shall grant to financial service suppliers of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article shall not confer access to the Party's lender of last resort facilities.

SUB-SECTION 7

INTERNATIONAL MARITIME TRANSPORT SERVICES

ARTICLE 8.49

Scope, Definitions and Principles

1. This Sub-Section sets out the principles regarding the liberalisation of international maritime transport services pursuant to Section B (Liberalisation of Investment), Section C (Cross-Border Supply of Services) and Section D (Temporary Presence of Natural Persons for Business Purposes).

2. For the purposes of this Sub-Section:
- (a) "container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing or stripping, repairing and making them available for shipments;
 - (b) "customs clearance services" or 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;
 - (c) "feeder services" means the pre- and onward transportation by sea, between ports located in the territory of a Party, of international cargo, notably containerised, *en route* to a destination outside the territory of that Party;
 - (d) "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;
 - (e) "international cargo" means cargo transported between a port of one Party and a port of the other Party or of a third country, or between a port of one Member State of the Union and a port of another Member State of the Union;

- (f) "international maritime transport services" means the transport of passengers or cargo by sea-going vessels between a port of a Party and a port of the other Party or of a third country including the direct contracting with providers of other transport services, with a view to cover multimodal transport operations under a single transport document, but not the right to provide such other transport services;
- (g) "maritime auxiliary services" means maritime cargo handling services, customs clearance services, container station and depot services, maritime agency services and maritime freight forwarding services;
- (h) "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:
 - (i) the loading or discharging of cargo to or from a ship;
 - (ii) the lashing or unlashng of cargo; and
 - (iii) the reception or delivery and safekeeping of cargoes before shipment or after discharge;and
- (i) "multimodal transport operations" means the transport of cargo using more than one mode of transport, involving an international sea-leg, under a single transport document.

3. In view of the existing levels of liberalisation between the Parties in international maritime transport the following principles apply:

- (a) the Parties shall effectively apply the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis;
- (b) each Party shall grant to ships flying the flag of the other Party or operated by service suppliers of the other Party treatment no less favourable than that accorded to its own ships, with regard to, *inter alia*, access to ports, use of infrastructure and use of maritime auxiliary services, as well as related fees and charges, customs facilities and access to berths and facilities for loading and unloading;
- (c) each Party shall permit international maritime service suppliers of the other Party to have an enterprise in its territory under conditions of establishment and operation in accordance with the conditions set out in its Schedule of Specific Commitments;
- (d) the Parties shall make available to international maritime transport suppliers of the other Party, on reasonable and non-discriminatory terms and conditions, the following services at the port: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth and berthing services as well as shore-based operational services essential to ship operations, including communications, water and electrical supplies;

- (e) the Union, subject to the authorisation by its competent authorities, shall permit the international maritime transport service suppliers of Viet Nam to re-position their owned or leased empty containers which are not being carried as cargo against payment and are transported for their use in handling their cargo in foreign trade, between ports of a Member State of the Union;
- (f) Viet Nam, subject to the authorisation by its competent authorities,¹ shall permit the international maritime transport service suppliers of the Union or its Member States to reposition their owned or leased empty containers, which are not being carried as cargo against payment and are transported for their use in handling their cargo in foreign trade, between Quy Nhon port and Cai Mep-Thi Vai port. After five years from the date of entry into force of this Agreement, Viet Nam shall permit the international maritime transport service suppliers of the Union or its Member States to reposition owned or leased empty containers, which are not being carried as cargo against payment and are transported for their use in handling their cargo in foreign trade, between its national ports with the condition that the fed vessels (namely mother vessels) should call at ports of Viet Nam;

¹ For greater certainty, an authorisation is an administrative procedure established to ensure all relevant requirements are met. The authorisation shall be granted as soon as it is established, in the light of an appropriate examination, that the conditions for obtaining an authorisation have been met. The authorisation shall not act as a disguised restriction on supplying of the services.

- (g) the Union, subject to the authorisation by its competent authorities, shall permit international maritime transport service suppliers of Viet Nam to provide feeder services between their national ports;
 - (h) Viet Nam, subject to the authorisation by its competent authorities,¹ shall permit international maritime transport service suppliers of the Union or its Member States to provide feeder services between Quy Nhon port and Cai Mep-Thi Vai port for their own vessels with the condition that the fed vessels (namely mother vessels) should call at Cai Mep-Thi Vai port.
4. In applying the principles referred to in subparagraphs 3(a) and 3(b), the Parties shall:
- (a) not introduce cargo-sharing arrangements in future agreements with third countries concerning maritime transport services, including dry and liquid bulk and liner trade, and terminate, within a reasonable period of time, such cargo-sharing arrangements in case they exist in previous agreements; and
 - (b) abstain, upon the date of entry into force of this Agreement, from introducing or applying any unilateral measures or administrative, technical and other obstacles which could constitute a disguised restriction or have discriminatory effects on the free supply of services in international maritime transport.

¹ For greater certainty, an authorisation is an administrative procedure established to ensure all relevant requirements are met. The authorisation shall be granted as soon as it is established, in the light of an appropriate examination, that the conditions for obtaining an authorisation have been met. The authorisation shall not act as a disguised restriction on supplying of the services.

SECTION F

ELECTRONIC COMMERCE

ARTICLE 8.50

Objective and Principles

The Parties, recognising that electronic commerce increases trade opportunities in many sectors, shall promote the development of electronic commerce between them, in particular by cooperating on the issues raised by electronic commerce under the provisions of this Chapter.

ARTICLE 8.51

Customs Duties

The Parties shall not impose customs duties on electronic transmissions.

ARTICLE 8.52

Regulatory Cooperation on Electronic Commerce

1. The Parties shall maintain a dialogue on regulatory issues raised by electronic commerce, which shall, *inter alia*, address the following issues:
 - (a) the recognition of certificates of electronic signatures issued to the public and the facilitation of cross-border certification services;
 - (b) the liability of intermediary service providers with respect to the transmission, or storage of information;
 - (c) the treatment of unsolicited electronic commercial communications;
 - (d) the protection of consumers in the ambit of electronic commerce; and
 - (e) any other issue relevant for the development of electronic commerce.

2. This dialogue may take the form of exchange of information on the Parties' respective laws and regulations on the issues referred to in paragraph 1 as well as on the implementation of such laws and regulations.

SECTION G

EXCEPTIONS

ARTICLE 8.53

General Exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on establishment or operation of an enterprise or cross-border supply of services, nothing in this Chapter shall be construed as preventing the adoption or enforcement by any Party of measures:

- (a) necessary to protect public security or public morals or to maintain public order;
- (b) necessary to protect human, animal or plant life or health;
- (c) relating to the conservation of exhaustible natural resources if such measures are applied in conjunction with restrictions on domestic investors or on the domestic supply or consumption of services;
- (d) necessary for the protection of national treasures of artistic, historic or archaeological value;

- (e) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or
 - (iii) safety;

or

- (f) inconsistent with paragraphs 1 or 2 of Article 8.5 (National Treatment) or paragraph 1 of Article 8.11 (National Treatment), provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors or services suppliers of the other Party.¹

¹ Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

- (i) apply to non-resident investors and services suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory
- (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
- (iv) apply to consumers of services supplied in or from the territory of another Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
- (v) distinguish investors and service suppliers subject to tax on worldwide taxable items from other investors and service suppliers, in recognition of the difference in the nature of the tax base between them; or
- (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in subparagraph (f) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic laws and regulations of the Party taking the measure.

SECTION H

INSTITUTIONAL PROVISION

ARTICLE 8.54

Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement

1. The Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement established pursuant to Article 17.2 (Specialised Committees) shall be composed of representatives of the Parties.
2. The Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement shall be responsible for the implementation of this Chapter. To that end it shall monitor and regularly review the implementation by the Parties and consider any matter in relation to this Chapter that is referred to it by a Party.
3. The responsibility for Chapter 9 (Government Procurement) is set out in Article 9.23 (Committee on Investment, Services, Electronic Commerce and Government Procurement).

CHAPTER 9

GOVERNMENT PROCUREMENT

ARTICLE 9.1

Definitions

For the purposes of this Chapter:

- (a) "commercial goods or services" means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;
- (b) "construction service" means a service that has as its objective the realisation by whatever means of civil or building works based on Division 51 of the United Nations Provisional Central Product Classification (CPC);
- (c) "electronic auction" means an iterative process that involves the use of electronic means for the presentation by suppliers of either new prices, or new values for quantifiable non-price elements of the tender related to the evaluation criteria, or both, resulting in a ranking or re-ranking of tenders;

- (d) "government procurement" means the process by which a procuring entity as defined in subparagraph (l) obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;
- (e) "in writing" or "written" means any worded or numbered expression that can be read, reproduced and later communicated, and may include electronically transmitted and stored information;
- (f) "limited tendering" means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;
- (g) "measure" means any law, regulation, administrative guidance or practice, or any action of a procuring entity relating to a covered procurement;
- (h) "multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;
- (i) "notice of intended procurement" means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

- (j) "offset" means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, of domestic suppliers, the licensing and transfer of technology, investment, counter-trade and similar action or requirement;
- (k) "open tendering" means a procurement method whereby all interested suppliers may submit a tender;
- (l) "procuring entity" means an entity listed in each Party's Annex to this Chapter;
- (m) "publish" means to disseminate information in paper format or by electronic means that is distributed widely and is readily accessible to the general public;
- (n) "qualified supplier" means a supplier that a procuring entity recognises as having satisfied the conditions for participation;
- (o) "selective tendering" means a procurement method whereby only qualified suppliers are invited by the procuring entity to submit a tender;
- (p) "services" includes construction services, unless otherwise specified;
- (q) "supplier" means a person or group of persons that provides or could provide goods or services to a procuring entity; and

- (r) "technical specification" means a tendering requirement that:
- (a) sets out the characteristics of:
 - (i) goods to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production; or
 - (ii) services to be procured, including quality, performance and safety or the processes or methods for their provision;

or

 - (b) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service.

ARTICLE 9.2

Scope and Coverage

1. This Chapter applies to any measure regarding covered procurement, whether or not it is conducted exclusively or partially by electronic means.

2. For the purposes of this Chapter, "covered procurement" means government procurement:
 - (a) of goods, services, or any combination thereof, as specified in Annexes 9-A (Coverage of Government Procurement for the Union) and 9-B (Coverage of Government Procurement for Viet Nam);
 - (b) by any contractual means, including purchase, lease, and rental, with or without an option to buy;
 - (c) for which the value, as estimated in accordance with paragraphs 6 and 7, equals or exceeds the relevant threshold specified in each Party's Annex to this Chapter, at the time of publication of a notice in accordance with Article 9.6 (Notices); and
 - (d) that is not otherwise excluded from coverage in paragraph 3, or each Party's Annex to this Chapter, or by the effect of any other relevant parts of this Agreement.
3. Except where provided otherwise in each Party's Annex to this Chapter, this Chapter does not apply to:
 - (a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;

- (b) non-contractual agreements or any form of assistance that a Party, including its procuring entities, provides, including cooperative agreements, grants, subsidies, loans, equity infusions, guarantees, fiscal incentives, and contributions in kind;
- (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;
- (d) public employment contracts; and
- (e) procurement conducted:
 - (i) for the specific purpose of providing international assistance, including development aid;
 - (ii) under the particular procedure or condition of an international organisation or funded by international or foreign grants, loans or other assistance where the recipient Party, including its procuring entities, is bound to apply particular procedures or conditions imposed by the international organisation or other donors for the benefit of their international or foreign grants, loans or other assistance. Where the procedures or conditions of the international organisation or donor do not restrict the participation of suppliers, the procurement shall be subject to paragraphs 1 and 2 of Article 9.4 (General Principles); or

- (iii) under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project.

4. Annex 9-A (Coverage of Government Procurement for the Union) and Annex 9-B (Coverage of Government Procurement for Viet Nam) specify in its Sections for each Party the following information:

- (a) in Section A, the central government entities whose procurement is covered by this Chapter;
- (b) in Section B, the sub-central government entities whose procurement is covered by this Chapter;
- (c) in Section C, other entities whose procurement is covered by this Chapter;
- (d) in Section D, the goods covered by this Chapter;
- (e) in Section E, the services, other than construction services, covered by this Chapter;
- (f) in Section F, the construction services covered by this Chapter;
- (g) in Section G, any general notes; and
- (h) in Section H, the means for publishing the procurement information.

5. Transitional measures for the application of this Chapter are set out in Section I (Transitional Measures) of Annex 9-B (Coverage of Government Procurement for Viet Nam).

6. If the domestic legislation of a Party allows a covered procurement to be carried out on behalf of the procuring entity by other entities or persons whose procurement is not covered with respect to the goods and services concerned, the provisions of this Chapter equally apply.

Valuation

7. In estimating the value of a procurement for the purpose of ascertaining whether it is a covered procurement, a procuring entity shall:

- (a) neither divide a procurement into separate procurements nor select or use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter; and
- (b) include the estimated maximum total value of the procurement over its entire duration, whether this procurement is awarded to one or more suppliers at the same time or over a given period of time, taking into account all forms of remuneration, including:
 - (i) premiums, fees, commissions and interest; and
 - (ii) the total value of any option clause.

8. For recurring contracts that consist, due to an individual requirement of the procurement, in awarding more than one contract, or in awarding contracts in separate parts, the calculation of the estimated maximum total value shall be based on:

- (a) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, where possible, to take into account anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or
- (b) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity's fiscal year.

ARTICLE 9.3

Security and General Exceptions

1. Nothing in this Agreement shall be construed as preventing a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition or war materials, or to procurement indispensable for national security or for national defence purposes.

2. Subject to the requirement that such measures are not applied in a manner which would constitute a disguised restriction on international trade, nothing in this Agreement shall be construed as preventing a Party from imposing or enforcing measures:

- (a) necessary to protect public morals, order or safety;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods or services of persons with disabilities, philanthropic institutions, non-profit institutions carrying out philanthropic activities or prison labour.

ARTICLE 9.4

General Principles

National Treatment and Non-Discrimination

1. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party offering the goods or services of both Parties, treatment no less favourable than the treatment the Party, including its procuring entities, accords to domestic goods, services and suppliers.

2. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:

- (a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation or ownership; or
- (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Compliance and Conduct of Procurement

3. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.

4. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:

- (a) is consistent with this Chapter, by using one of the following methods of open tendering, selective tendering or limited tendering; and
- (b) avoids conflicts of interest and prevents corrupt practices, in accordance with relevant domestic laws and regulations.

5. Nothing in this Chapter shall prevent a Party, including its procuring entities, from developing new procurement policies, procedures, or contractual means, provided that they are not inconsistent with this Chapter.

Use of Electronic Means

6. The Parties shall endeavour to conduct covered procurement by electronic means. This includes the publication of procurement information, notices and tender documentation, the reception of tenders and, where appropriate, the use of electronic auctions.

7. When conducting covered procurement by electronic means, a procuring entity shall:

- (a) ensure that the procurement is conducted using information technology systems and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems and software; and
- (b) maintain mechanisms that ensure the integrity of requests for participation and tenders, including the establishment of the time of receipt and the prevention of inappropriate access.

Rules of Origin

8. A Party shall not apply to covered procurement of goods or services imported or supplied from the other Party rules of origin that are different compared to the rules of origin it applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Offsets

9. With regard to covered procurement and subject to the relevant Annex to this Chapter, a Party, including its procuring entities, shall not seek, take account of, impose or enforce any offset.

Measures Not Specific to Procurement

10. Paragraphs 1 and 2 do not apply to:

- (a) customs duties and charges of any kind imposed on, or in connection with, importation;
- (b) the method of levying such duties and charges; and
- (c) other import regulations or formalities and measures affecting trade in services other than measures governing covered procurement.

ARTICLE 9.5

Information on the Procurement System

1. Each Party shall:
 - (a) promptly publish any measure of general application, including standard contract terms mandated by law or regulation, regarding covered procurement in officially designated paper or electronic medium; and
 - (b) provide upon request of the other Party, to the extent possible, an explanation thereof.
2. Section H (Publication of Procurement Information) of each Party's Annex to this Chapter lists the paper or electronic medium through which the Party publishes the information described in paragraph 1 and the notices required by Article 9.6 (Notices), paragraph 7 of Article 9.8 (Qualification of Suppliers) and paragraph 3 of Article 9.17 (Post-Award Information).

ARTICLE 9.6

Notices

Notice of Intended Procurement

1. For each covered procurement, except in the circumstances referred to in Article 9.14 (Limited Tendering), a procuring entity shall publish a notice of intended procurement in the appropriate paper or electronic medium listed in Section H (Publication of Procurement Information) of the Annexes to this Chapter. The notice published in an electronic medium shall remain available at least until expiration of the time period indicated in the notice. The notices shall:
 - (a) for procuring entities covered by Section A (Central Government Entities), be accessible by electronic means free of charge through a single point of access specified in Section H (Publication of Procurement Information); and
 - (b) for procuring entities covered by Section B (Sub-Central Government Entities) or C (Other Covered Entities), where accessible by electronic means, be provided, at least, through links in a single gateway electronic site that is accessible free of charge.

The Parties, including their procuring entities covered by Sections B (Sub-Central Government Entities) or C (Other Covered Entities), are encouraged to publish their notices by electronic means free of charge through a single point of access.

2. Except as otherwise provided for in this Chapter, each notice of intended procurement shall include:

- (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, including information on the cost and terms of payment for obtaining those documents, if any;
- (b) a description of the procurement, including the nature and the quantity of the goods or services to be procured or, where the quantity is not known, the estimated quantity;
- (c) if possible, for recurring contracts, an estimate of the timing of subsequent notices of intended procurement;
- (d) where appropriate, a description of any options;
- (e) the time-frame for delivery of goods or services or the duration of the contract;
- (f) the procurement method that will be used and, where appropriate, whether it will involve negotiation or electronic auction;
- (g) where applicable, the address and any final date for the submission of requests for participation in the procurement;
- (h) the address and final date for the submission of tenders;

- (i) the language or languages in which tenders or requests for participation may be submitted, if they may be submitted in a language other than the official language at the place of the procuring entity;
- (j) a list and brief description of any conditions for participation of suppliers, including, where appropriate, any requirements for specific documents or certifications to be provided by suppliers in connection therewith, unless such requirements are included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement;
- (k) where, pursuant to Article 9.8 (Qualification of Suppliers), a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, where applicable, any limitation on the number of suppliers that will be permitted to tender; and
- (l) an indication that the procurement is covered by this Chapter.

Summary Notice

3. For each case of intended procurement, a procuring entity shall publish a summary notice in English that is readily accessible free of charge through an electronic medium listed in Section H (Publication of Procurement Information) at the same time as the publication of the notice of intended procurement. The summary notice shall contain at least the following information:

- (a) the subject-matter of the procurement;

- (b) the final date for the submission of tenders or, where applicable, any final date for the submission of requests for participation in the procurement or for inclusion on a multi-use list; and
- (c) the address from which documents relating to the procurement may be requested.

4. The Union shall provide technical and financial assistance to Viet Nam in order to develop, establish and maintain an automatic system for the translation and publication of summary notices in English. This cooperation is addressed in Article 9.21 (Cooperation) of this Chapter. The implementation of this paragraph is subject to the realisation of the initiative on technical and financial assistance for the development, establishment and maintenance of an automatic system for the translation and publication of summary notices in English in Viet Nam.

Notice of Planned Procurement

5. Procuring entities are encouraged to publish as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to as "notice of planned procurement"), which should include the subject-matter of the procurement and the planned date of the publication of the notice of intended procurement.

6. A procuring entity covered by Sections B (Sub-Central Government Entities) or C (Other Covered Entities) may use a notice of planned procurement as a notice of intended procurement provided that the notice of planned procurement includes as much of the information referred to in paragraph 2 as is available to the procuring entity, and a statement that interested suppliers should express their interest in the procurement to the procuring entity.

ARTICLE 9.7

Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a covered procurement to those that ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to undertake that procurement.
2. In establishing the conditions for participation, a procuring entity:
 - (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of that Party;
 - (b) may require relevant prior experience where essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity:
 - (a) shall evaluate the financial capacity and the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity; and
 - (b) shall base its evaluation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. Where there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:
 - (a) bankruptcy;
 - (b) false declarations;
 - (c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract or contracts;
 - (d) final judgments by a judicial court in respect of serious crimes or other serious offences;
 - (e) evidence of serious professional misconduct; or
 - (f) failure to pay taxes.

ARTICLE 9.8

Qualification of Suppliers

Registration Systems and Qualification Procedures

1. A Party may maintain a supplier registration system under which interested suppliers are required to register and provide certain information.
2. Each Party shall ensure that:
 - (a) its procuring entities make efforts to minimize differences in their qualification procedures; and
 - (b) where its procuring entities maintain registration systems, the entities make efforts to minimise differences in their registration systems.
3. A Party shall not adopt or apply any registration system or qualification procedure:
 - (a) with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement; or

- (b) use such registration system or qualification procedure to prevent or delay the inclusion of suppliers of the other Party on a list of suppliers or to prevent such suppliers from being considered for a particular procurement.

Selective Tendering

- 4. Where a procuring entity intends to use selective tendering, the procuring entity shall:
 - (a) include in the notice of intended procurement at least the information specified in subparagraphs (a), (b), (f), (g), (j), (k) and (l) of paragraph 2 of Article 9.6 (Notices) and invite suppliers to submit a request for participation; and
 - (b) provide, by the commencement of the time-period for tendering, at least the information in subparagraph (c), (d), (e), (h) and (i) of paragraph 2 of Article 9.6 (Notices) to the qualified suppliers that it notifies as specified in subparagraph (b) of paragraph 3 of Article 9.12 (Time-Periods).
- 5. The procuring entity shall:
 - (a) publish the notice sufficiently in advance of the procurement to allow for interested suppliers to request participation in the procurement; and

(b) allow all qualified suppliers to submit a tender, unless the procuring entity has stated in the notice of intended procurement a limitation on the number of suppliers that will be permitted to tender and the criteria for selecting the limited number of suppliers.

6. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 4, a procuring entity shall ensure that those documents are made available at the same time to all the qualified suppliers selected in accordance with paragraph 5.

Multi-Use Lists

7. A procuring entity may maintain a multi-use list of suppliers, provided that a notice inviting interested suppliers to apply for inclusion on the list is:

(a) published annually; and

(b) where published by electronic means, made available continuously,

in the appropriate medium listed in Section H (Publication of Procurement Information) of the Annexes to this Chapter.

8. The notice provided for in paragraph 7 shall include:

(a) a description of the goods or services, or categories thereof, for which the list may be used;

- (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;
- (c) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the list;
- (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; and
- (e) an indication that the list may be used for procurement covered by this Chapter.

9. Notwithstanding paragraph 7, where a multi-use list is valid for three years or less, a procuring entity may publish the notice referred to in paragraph 7 only once, at the beginning of the period of validity of the list, provided that the notice:

- (a) states the period of validity and that further notices will not be published; and
- (b) is published by electronic means and is made available continuously during the period of its validity.

10. A procuring entity shall allow all suppliers included in a multi-use list to submit tenders for a relevant procurement.

11. A procuring entity shall allow suppliers to apply at any time for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.

12. Where a supplier that is not included on a multi-use list submits a request for participation in a procurement based on a multi-use list and all required documents within the time-period provided for in paragraph 2 of Article 9.12 (Time-Periods), a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the procuring entity has insufficient time to examine the request, unless, in exceptional cases, due to the complexity of the procurement, the procuring entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Sub-Central Government and other Covered Entities

13. A procuring entity covered by Sections B (Sub-Central Government Entities) or C (Other Covered Entities) of the Annexes to this Chapter may use a notice inviting suppliers to apply for inclusion on a multi-use list as a notice of intended procurement, provided that:

- (a) the notice is published in accordance with paragraph 7 and includes the information required under paragraph 8, as much of the information required under paragraph 2 of Article 9.6 (Notices) as is available, and a statement that it constitutes a notice of intended procurement or that only the suppliers on the multi-use list will receive further notices of procurement covered by the multi-use list; and

- (b) the procuring entity promptly provides to suppliers that have expressed an interest in a given procurement to the procuring entity sufficient information to permit them to assess their interest in the procurement, including all remaining information required under paragraph 2 of Article 9.6 (Notices), to the extent such information is available.

14. A procuring entity covered by Sections B (Sub-Central Government Entities) or C (Other Covered Entities) of the Annexes to this Chapter may allow a supplier that has applied for inclusion on a multi-use list in accordance with paragraph 11 to tender in a given procurement where there is sufficient time for the procuring entity to examine whether the supplier satisfies the conditions for participation.

Information on Procuring Entity Decisions

15. A procuring entity shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the procuring entity's decision with respect to the request or application.

16. Where a procuring entity rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognise a supplier as qualified, or removes a supplier from a multi-use list, the procuring entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reasons for its decision.

ARTICLE 9.9

Technical Specifications

1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating an unnecessary obstacle to trade between the Parties.
2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:
 - (a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and
 - (b) base the technical specification on international standards, where they exist; otherwise, on national technical regulations, recognised national standards or building codes.
3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity shall indicate that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as "or equivalent" in the tender documentation.

4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the procuring entity includes words such as "or equivalent" in the tender documentation.
5. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
6. For greater certainty, a Party, including its procuring entities, may, in accordance with this Article, prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

ARTICLE 9.10

Market Consultations

1. Before launching a procurement, procuring entities may conduct market consultations with a view to preparing the procurement, notably for the development of technical specifications, provided that, where market research is performed by a supplier in the context of covered procurement, such procurement is subject to the provisions of this Chapter.

2. For that purpose, procuring entities may seek or accept advice from independent experts or authorities or from market participants. That advice may be used in the planning and conduct of the procurement procedure, provided that it does not have the effect of distorting competition and does not result in a violation of the principles of non-discrimination and transparency.

ARTICLE 9.11

Tender Documentation

Tender Documentation

1. A procuring entity shall promptly make available or provide upon request to suppliers tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders. Unless already provided in the notice of intended procurement, such 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 specifications, conformity certification, plans, drawings or instructional materials;
- (b) any conditions for participation of suppliers, including a list of information and documents that suppliers are required to submit in connection with the conditions for participation;

- (c) all evaluation criteria to be applied in the awarding of the contract and, except where price is the sole criterion, the relative importance of such criteria;
- (d) where the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or any other requirements related to the submission of information by electronic means, provided that there are such requirements;
- (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 of tenders and, if the domestic legislation of a Party stipulates that only certain persons are authorised to be present, the indication of those persons;
- (g) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, such as whether on paper or by electronic means; and
- (h) any dates for the delivery of goods or the supply of services.

2. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account, where appropriate, such factors as the complexity of the procurement, the extent of subcontracting anticipated and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of services.

3. The evaluation criteria set out in the notice of intended procurement or tender documentation may include, *inter alia*, price and other cost factors, quality, technical merit, environmental characteristics and terms of delivery.

4. A procuring entity shall promptly reply to any reasonable request for relevant information by any interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

Modifications

5. If, prior to the award of a contract, a procuring entity modifies the evaluation criteria or requirements set out in the notice of intended procurement or tender documentation provided to participating suppliers, or amends or reissues a notice or tender documentation, it shall transmit in writing all such modifications or amended or re-issued notice or tender documentation:

- (a) to all suppliers that are participating at the time of the modification, amendment or re-issuance, if such suppliers are known to the procuring entity, or otherwise publish or provide such documents in the same manner as the original information was made available; and
- (b) in adequate time to allow such suppliers to modify their initial tenders and submit amended tenders, as appropriate.

ARTICLE 9.12

Time-Periods

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for suppliers to obtain the tender documentation and to prepare and submit requests for participation and responsive tenders, taking into account such factors as:

- (a) the nature and complexity of the procurement;
- (b) the extent of subcontracting anticipated; and
- (c) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points where electronic means are not used.

Such time periods, including any extension thereof, shall be the same for all interested or participating suppliers.

Deadlines

2. 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. In case of a state of urgency, duly substantiated by the procuring entity, that renders this time-period impracticable, the time-period may be reduced to not less than 10 days.

3. Except as provided for in paragraphs 4, 5 and 7, 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 procuring entity notifies suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

4. A procuring entity may reduce the time period for tendering established in accordance with paragraph 3 to not less than 10 days if:
 - (a) the procuring entity has published a notice of planned procurement as described in paragraph 5 of Article 9.6 (Notices) 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) a statement that interested suppliers should express their interest in the procurement to the procuring entity;
 - (iv) the address from which documents relating to the procurement may be obtained; and
 - (v) as much of the information that is required for the notice of intended procurement under paragraph 2 of Article 9.6 (Notices), as is available;
- (b) the procuring entity, for recurring contracts, indicates in an initial notice of intended procurement that subsequent notices will provide time-periods for tendering based on this paragraph;
- (c) the procuring entity procures commercial goods or services; or
- (d) a state of urgency, duly substantiated by the procuring entity, that renders impracticable the time-period for tendering established in accordance with paragraph 3.
5. A procuring entity may reduce the time-period for tendering established in accordance with paragraph 3 by five days for each one of the following circumstances:
- (a) the notice of intended procurement is published by electronic means;

- (b) all tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and
- (c) the procuring entity accepts tenders by electronic means.

6. The application of paragraph 5, in conjunction with paragraph 4, shall in no case result in a reduced time-period for tendering established in accordance with paragraph 3 of less than 10 days from the date on which the notice of intended procurement is published.

7. If a procuring entity covered by Sections B (Sub-Central Government Entities) or C (Other Covered Entities) of the Annexes to this Chapter has selected all or a limited number of qualified suppliers, the time-period for tendering may be fixed by mutual agreement between the procuring entity and the selected suppliers. In the absence of agreement, the period shall not be less than 10 days.

ARTICLE 9.13

Negotiations

1. With regard to covered procurement, a Party may provide for its procuring entities to conduct negotiations:
 - (a) if the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under paragraph 2 of Article 9.6 (Notices); or

(b) if it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation.

2. A procuring entity shall:

(a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and

(b) when negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

ARTICLE 9.14

Limited Tendering

1. Provided a procuring entity does not use limited tendering for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of the other Party or protects domestic suppliers, a procuring entity may use limited tendering and may choose not to apply Articles 9.6 (Notices), 9.7 (Conditions for Participation), 9.8 (Qualification of Suppliers), 9.10 (Market Consultations), 9.11 (Tender Documentation), 9.12 (Time-Periods), 9.13 (Negotiations) and 9.15 (Electronic Auctions) only under any of the following circumstances:

- (a) if in response to a notice of intended procurement, or invitation to tender:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders were submitted that conform to the essential requirements of the tender documentation;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted have been collusive,

provided that the procuring entity does not substantially modify the essential requirements set out in the tender documentation;

- (b) if the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights or other exclusive rights; or
 - (iii) an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier of goods or services that were not included in the initial procurement if a change of supplier for such additional goods or services:
 - (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement or conditions under original supplier warranties; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) insofar as is strictly necessary if, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time by means of an open tendering or selective tendering;

- (e) for goods purchased on a commodity market or exchange;
- (f) when a procuring entity procures a prototype or a first good or service that is developed at its request in the course of, and for, a particular contract for research, experiment, study or original development. Original development of a prototype or a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;
- (g) if additional construction services that were not included in the initial contract but were within the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein;
- (h) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership or bankruptcy, but not for routine purchases from regular suppliers; or
- (i) when a contract is awarded to a winner of a design contest provided that:
 - (i) the contest has been organised in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a notice of intended procurement;
 - and

- (ii) the contest is judged by an independent jury with a view to a design contract being awarded to a winner.

2. For each contract awarded in accordance with paragraph 1, a procuring entity shall prepare a report in writing, or maintain a record. The report or record shall include the name of the procuring entity, the value and kind of goods or services procured and a statement indicating the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

ARTICLE 9.15

Electronic Auctions

Where a procuring entity intends to conduct a covered procurement using an electronic auction, the procuring entity shall provide each participant, before commencing the electronic auction, with:

- (a) the automatic evaluation method that is based on the evaluation criteria set out in the tender documentation and that will be used in the automatic ranking or re-ranking during the auction; and
- (b) any other relevant information relating to the conduct of the auction.

ARTICLE 9.16

Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.
2. Where a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

3. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notices and tender documentation and be submitted by a supplier that satisfies the conditions for participation.
4. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to be capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
 - (a) the most advantageous tender; or

(b) where price is the sole criterion, the lowest price.

5. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

6. A procuring entity shall not use options, cancel a covered procurement or modify awarded contracts in a manner that circumvents the obligations under this Chapter.

ARTICLE 9.17

Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform suppliers that have submitted a tender or application for participation of the procuring entity's contract award decisions and, on the request of a supplier, shall do so in writing.

2. Subject to paragraphs 2 and 3 of Article 9.18 (Disclosure of Information), a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select its tender and, for suppliers meeting the conditions for participation whose tenders pass technical specifications, the relative advantages of the successful supplier's tender.

Publication of Award Information

3. Not later than 30 days after the award of each contract covered by this Chapter, a procuring entity shall publish a notice in the appropriate paper or electronic medium listed in Section H (Publication of Procurement Information) of the Annexes to this Chapter. Where the procuring entity publishes the notice only in an electronic medium, the information shall remain readily accessible for a reasonable period of time. The notice shall include at least the following information:

- (a) a description of the goods or services procured;
- (b) the name and address of the procuring entity;
- (c) the name and address of the successful supplier;
- (d) the value of the successful tender or the highest and lowest offers taken into account in the award of the contract;
- (e) the date of award; and
- (f) the type of procurement method used and, in cases where limited tendering was used in accordance with Article 9.14 (Limited Tendering), a brief description of the circumstances justifying the use of limited tendering.

Maintenance of Records

4. Each procuring entity shall maintain:
 - (a) the documentation, records and reports relating to tendering procedures and contract awards for covered procurement, including the records and reports required under Article 9.14 (Limited Tendering), for a period of at least three years from the date it awards a contract; and
 - (b) data that ensure the appropriate traceability of the conduct of covered procurement by electronic means.

Statistics

5. The Parties shall endeavour to communicate the available statistical data relevant to the procurement covered by this Chapter.

ARTICLE 9.18

Disclosure of Information

Provision of Information

1. On request of the other Party, a Party shall provide promptly any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including, where applicable, information on the characteristics and relative advantages of the successful tender. The other Party shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of, the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not provide to any supplier information that could prejudice legitimate commercial interests of another supplier or that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed as requiring a Party, including its procuring entities, authorities and review bodies, to disclose confidential information where disclosure:

(a) would impede law enforcement;

- (b) might prejudice fair competition between suppliers;
- (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
- (d) would otherwise be contrary to the public interest.

ARTICLE 9.19

Domestic Review

1. Each Party shall maintain, establish or designate at least one impartial administrative or judicial authority that is independent of its procuring entities to review, in a non-discriminatory, timely, transparent and effective manner, a challenge by a supplier of:

- (a) a breach of this Chapter, or
- (b) a failure of a procuring entity to comply with a Party's measures implementing this Chapter, where the supplier does not have a right to challenge directly a breach of this Chapter under the domestic law of a Party,

arising in the context of a covered procurement, in which the supplier has, or has had, an interest. The procedural rules for all challenges shall be in writing and made generally available.

2. In case of a complaint by a supplier, arising in the context of covered procurement in which the supplier has, or has had, an interest, that there has been a breach or a failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage, where appropriate, the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to any such complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or to its right to seek corrective measures under the administrative or judicial review procedures. Each Party or its procuring entities shall make information on such complaint mechanisms generally available.
3. Each supplier shall be allowed a sufficient period of time to prepare and submit a challenge, which in no case shall be less than 10 days from the time when the basis of the challenge became known or reasonably should have become known to the supplier.
4. Where a body other than an authority referred to in paragraph 1 initially reviews a challenge, the Party shall ensure that the supplier may lodge an appeal against the initial decision with an impartial administrative or judicial authority that is independent of the procuring entity whose procurement is the subject of the challenge.
5. Each Party shall ensure that a review body that is not a court shall have its decision subject to judicial review or have procedures that provide that:
 - (a) the procuring entity shall respond in writing to the challenge and disclose all relevant documents to the review body;

- (b) the participants in the proceedings (hereinafter referred to as "participants") shall have the right to be heard prior to a decision of the review body being made on the challenge;
 - (c) the participants shall have the right to be represented and accompanied;
 - (d) the participants shall have access to all proceedings; and
 - (e) the review body shall make its decisions on a supplier's challenge in a timely manner, in writing, and shall include an explanation of the grounds for each decision.
6. Each Party shall adopt or maintain procedures that provide for:
- (a) rapid interim measures, pending the resolution of a challenge, to preserve the supplier's opportunity to participate in the procurement. Such interim measures may result in suspension of the procurement process. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing; and
 - (b) corrective action or compensation for the loss or damages suffered, when a review body has determined that there has been a breach or a failure as referred to in paragraph 1. The compensation for the damages suffered may be limited to either the costs reasonably incurred in the preparation of the tender or in bringing the challenge, or both.

ARTICLE 9.20

Modification and Rectification to Coverage

1. A Party shall notify the other Party in writing of any proposed modification or rectification to its coverage (hereinafter referred to as "modification").
2. For any proposed withdrawal of an entity from its coverage in exercise of its rights on the grounds that government control or influence over it has been effectively eliminated, the Party proposing the modification (hereinafter referred to as "modifying Party") shall include in the notification evidence that such government control or influence has been effectively eliminated.
3. Government control or influence over an entity is deemed to be effectively eliminated when the modifying Party, including for the Union its central government entities and its sub-central government entities, and for Viet Nam its central government entities and sub-central government entities:
 - (a) does not own directly or indirectly more than 50 per cent of the entity's subscribed capital or the votes attached to the shares issued by the entity; and
 - (b) cannot appoint directly or indirectly more than half of the members of the entity's board of directors or an equivalent body.

4. For any other proposed modification, the modifying Party shall include in the notification information regarding the likely consequences of the change for the mutually agreed coverage provided in the Agreement. Where the modifying Party proposes to make rectifications of a purely formal nature and minor modifications to its coverage not affecting covered procurement, modifications of this kind shall be notified at least every two years.

Proposed modifications of coverage are deemed to constitute rectifications of a purely formal nature and minor modifications to the Party's coverage in the following cases:

- (a) changes in the name of a procuring entity;
- (b) merger of one or more procuring entities listed in the Party's Annex to this Chapter; or
- (c) the separation of a procuring entity listed in the Party's Annex to this Chapter into two or more entities that are all added to the procuring entities listed in the same Section of the Annex.

5. The modifying Party may include in its notice an offer of compensatory adjustments for the change to its coverage, if necessary to maintain a level of coverage comparable to that existing prior to the modification. The modifying Party shall not be required to provide compensatory adjustments to the other Party when a proposed modification concerns:

- (a) a procuring entity over which it has effectively eliminated its control or influence in respect of covered procurement by that entity; or

(b) rectifications of a purely formal nature and minor modifications to its Annex to this Chapter.

Notwithstanding subparagraph (a), should the withdrawal by a modifying Party of a significant number of procuring entities from its coverage on the ground that these entities are no longer under government control or influence in accordance with the criteria set out in paragraph 3 result in a significant imbalance of coverages agreed between the Parties, the modifying Party shall accept to enter into consultations with the other Party to discuss, without prejudice, the modalities for redressing such imbalance.

6. The other Party shall notify the modifying Party of any objection to the proposed modification within 45 days of the notification.

7. If the other Party notifies an objection, both Parties shall seek to resolve the issue through consultations. During the consultations, the objecting Party may request further information with a view to clarifying the proposed modification, including the nature of any government control or influence.

8. If the consultations under paragraph 7 do not resolve the issue, the Parties may use the dispute settlement mechanism provided for in Chapter 15 (Dispute Settlement).

9. A proposed modification shall become effective only if:

(a) the other Party has not submitted to the modifying Party a written objection to the proposed modification within 45 days from the date of the notification of the proposed modifications;

- (b) the Parties have reached an agreement; or
- (c) an arbitration panel has issued a final report in accordance with Article 15.11 (Final Report) concluding that the Parties shall give effect to the proposed modification.

ARTICLE 9.21

Cooperation

1. The Parties recognise their shared interest in cooperating in the promotion of international liberalisation of government procurement markets with a view to achieving enhanced understanding of their respective government procurement systems and to improving access to their respective markets.
2. Without prejudice to paragraph 4 of Article 9.6 (Notices), the Parties shall endeavour to cooperate in matters such as:
 - (a) exchanging experiences and information, such as regulatory frameworks and best practices;
 - (b) developing and expanding the use of electronic means in government procurement systems;

- (c) building capability of government officials in best government procurement practices; and
- (d) institutional strengthening for the fulfilment of the provisions of this Chapter.

ARTICLE 9.22

Future Negotiations

Procurement by Electronic Means

1. The Parties shall review the provisions of Article 9.15 (Electronic Auctions) once Viet Nam's electronic procurement system has been fully developed to take into account possible technological changes and in particular to consider other aspects such as the mathematical formula used for the automatic evaluation method and the possible communication of the results of any initial evaluation to the participants in the auction.
2. The Parties shall conduct further negotiations on the duration of the period for the storage of data relating to procurement by electronic means once Viet Nam's electronic procurement system is operational.

Market Access

3. The Parties shall conduct further negotiations on the coverage of additional sub-central government entities no later than 15 years after the date of the entry into force of this Agreement.

ARTICLE 9.23

Committee on Investment, Services, Electronic Commerce and Government Procurement

The Committee on Investment, Services, Electronic Commerce and Government Procurement established pursuant to Article 17.2 (Specialised Committees) shall be responsible for the implementation of this Chapter. It may, in particular:

- (a) discuss the exchange of statistical data in accordance with paragraph 5 of Article 9.17 (Post-Award Information);
- (b) review pending notifications of modifications to coverage and approve the revised list of procuring entities in Sections A (Central Government Entities) to C (Other Covered Entities) of the Annexes to this Chapter;
- (c) approve the compensatory adjustments resulting from modifications affecting coverage;

- (d) consider issues regarding government procurement that are referred to it by a Party; and
- (e) discuss any other matters related to the operation of this Chapter.

CHAPTER 10

COMPETITION POLICY

SECTION A

ANTI-COMPETITIVE CONDUCT

ARTICLE 10.1

Principles

The Parties recognise the importance of undistorted competition in their trade and investment relations. The Parties acknowledge that anti-competitive conduct has the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation.

ARTICLE 10.2

Legislative Framework

1. Each Party shall adopt or maintain comprehensive legislation on competition that proscribes anti-competitive conduct, with the objective of promoting economic efficiency and consumer welfare, and shall take appropriate action with respect to such conduct.
2. The competition law of the Parties shall, in their respective territories, effectively address:
 - (a) agreements between enterprises, decisions by associations of enterprises and concerted practices which have as their object or effect the prevention, restriction or distortion of competition;
 - (b) abuses by one or more enterprises of a dominant position; and concentrations between enterprises which would significantly impede effective competition.

ARTICLE 10.3

Implementation

1. Each Party shall maintain its autonomy in developing and enforcing its competition law.

2. Each Party shall maintain authorities, which are responsible for the full application and the effective enforcement of its competition law, are appropriately equipped and have the powers necessary for fulfilling their responsibilities.
3. All enterprises, private or public, shall be subject to the competition law referred to in Article 10.2 (Legislative Framework).
4. Each Party shall apply its competition law in a transparent and non-discriminatory manner, including to private and public enterprises, respecting the principles of procedural fairness and rights of defence of the enterprises concerned.
5. The application of competition law shall not obstruct the performance, in law or in fact, of the particular tasks of public interest assigned to the enterprises in question. Exemptions from the competition law of a Party shall be limited to tasks of public interest, proportionate to the desired public policy objective and transparent.

SECTION B

SUBSIDIES

ARTICLE 10.4

Principles

1. The Parties agree that a Party may grant subsidies when they are necessary to achieve a public policy objective. The Parties acknowledge that certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation. In principle, a Party should not grant subsidies to enterprises providing goods or services if they negatively affect, or are likely to affect, competition and trade.

2. An illustrative list of public policy objectives for which a Party may grant subsidies, subject to the conditions set out in this Section, includes the following:
 - (a) making good the damage caused by natural disasters or exceptional occurrences;

 - (b) promoting the economic development of areas where the standard of living is abnormally low or where there is serious underemployment;

 - (c) remedying a serious disturbance in the economy of one of the Parties;

- (d) facilitating the development of certain economic activities or of certain economic areas, including but not limited to, subsidies for clearly defined research, development and innovation purposes, subsidies for training or for the creation of employment, subsidies for environmental purposes, subsidies in favour of small and medium-sized enterprises as defined in the Parties' respective legislations; and
 - (e) promoting culture and heritage conservation.
3. Each Party shall ensure that enterprises use the specific subsidies provided by a Party only for the policy objective for which the specific subsidies have been granted.¹

ARTICLE 10.5

Definition and Scope

1. For the purposes of this Section, a subsidy is a measure which fulfils the conditions set out in Article 1.1 of the SCM Agreement irrespective of whether it is granted to an enterprise manufacturing goods or supplying services.²

¹ For greater certainty, when a Party has set up the relevant legislative framework and administrative procedures to this effect, the obligation is considered to be fulfilled.

² This Article does not prejudice the Parties' positions and the possible outcome of future discussions in the WTO on subsidies to services. Depending on the progress of those discussions at the WTO level, the Parties may adopt a decision by a relevant committee to update this Agreement in this respect.

2. This Section applies only to subsidies which are specific in accordance with Article 2 of the SCM Agreement. Subsidies to individual consumers or general measures, including subsidies or measures intended to achieve social policy objectives, are not considered as specific.
3. This Section applies to specific subsidies to all enterprises, including public and private enterprises.
4. The application of this Section shall not obstruct the performance, in law or in fact, of the particular tasks of public interest, including public service obligations, assigned to the enterprises concerned. Exemptions should be limited to tasks of public interest, proportionate to the public policy objectives assigned to those enterprises, and transparent.
5. This Section does not apply to non-economic activities.
6. Paragraph 1 of Article 10.9 (Specific Subsidies Subject to Conditions) does not apply to fisheries subsidies and subsidies related to trade in goods covered by Annex 1 to the Agreement on Agriculture.
7. This Section applies only to specific subsidies of which the amount per beneficiary over a period of three years is above 300 000 special drawing rights.¹

¹ For greater certainty, the notification obligation does not require the notifying Party to provide the name of the beneficiary of the subsidy.

8. With regard to subsidies to enterprises supplying services, Article 10.7 (Transparency) and Article 10.9 (Specific Subsidies Subject to Conditions) apply only to the following services sectors: telecommunications, banking, insurance, transport including maritime transport, energy, computer services, architecture and engineering, and construction and environmental services, subject to the reservations provided for in Chapter 8 (Liberalisation of Investment, Trade in Services and E-Commerce).

9. This Section does not apply to sectors or sub-sectors which the Parties have not listed in Chapter 8 (Liberalisation of Investment, Trade in Services and E-Commerce).

10. Article 10.9 (Specific Subsidies Subject to Conditions) does not apply to subsidies formally agreed or granted before or within five years after the entry into force of this Agreement.

ARTICLE 10.6

Relationship with the WTO

This Section applies without prejudice to the rights and obligations of each Party under Article VI of GATT 1994, the SCM Agreement and the Agreement on Agriculture.

ARTICLE 10.7

Transparency

1. Each Party shall ensure transparency in the area of specific subsidies. To that end, each Party shall notify the other Party every four years the legal basis, form, amount or budget, and if possible, the recipient of a specific subsidy.¹

2. The notification obligation referred to in paragraph 1 is deemed to have been fulfilled if the Party makes the relevant information available on a publicly accessible website, as from 31 December of the calendar year which follows the year when the subsidy had been granted. The first notification shall be made available no later than four years after the date of entry into force of this Agreement.

¹ For greater certainty, the notification obligation does not require the notifying Party to provide the name of the beneficiary of the subsidy.

ARTICLE 10.8

Consultations

1. If a Party considers that a specific subsidy granted by the other Party, which is not covered by Article 10.9 (Specific Subsidies Subject to Conditions), negatively affects or may negatively affect its trade or investment interests, that Party may express its concern in written form to the other Party and request consultations on the matter. The requested Party shall accord sympathetic consideration to this request. The consultations should, in particular, aim at identifying whether:

- (a) the specific subsidy was only granted to achieve a public policy objective;
- (b) the amount of the subsidy in question is limited to the minimum needed to achieve this objective;
- (c) the subsidy creates an incentive; and
- (d) the negative effect on trade and investment of the requesting Party is limited.

2. In order to facilitate the consultations, the requested Party shall provide information on the specific subsidy in question within 90 days of the date of receipt of the request. If the requesting Party, after receiving information on the subsidy in question, considers that the subsidy concerned by the consultations negatively affects or may negatively affect in a disproportionate manner its trade or investment interests, the requested Party shall use its best endeavours to eliminate or minimise these negative effects caused by the subsidy in question.

ARTICLE 10.9

Specific Subsidies Subject to Conditions

1. The Parties shall apply conditions to the following specific subsidies:
 - (a) a legal arrangement whereby a government or any public body is responsible for covering debts or liabilities of certain enterprises is allowed, provided that the coverage of the debts and liabilities is limited as regards the amount of those debts and liabilities or the duration of that responsibility;
 - (b) support to insolvent or ailing enterprises in various forms, such as loans and guarantees, cash grants, capital injections, provision of assets below market prices, and tax exemptions, with a duration of more than one year is allowed provided that a credible restructuring plan has been prepared, which is based on realistic assumptions with a view to ensuring the return of the enterprise to long-term viability within a reasonable time and with the enterprise itself contributing to the costs of restructuring.¹

¹ This does not prevent the Parties from providing temporary liquidity support in the form of loan guarantees or loans limited to the amount needed to keep the enterprise in business for the time necessary to work out a restructuring or liquidation plan.

2. Paragraph 1 does not apply to specific subsidies for which the Party granting the subsidy has demonstrated, upon a written request of the other Party, that the subsidy in question does neither affect nor is likely to affect trade or investment of the other Party.

3. Paragraph 1 does not apply to specific subsidies that are granted to remedy a serious disturbance in the economy of a Party. A disturbance in the economy of a Party shall be considered serious if it is exceptional, temporary and significant and affects the Member States or the whole economy of a Party rather than a specific region or economic sector.

ARTICLE 10.10

Review

The Parties shall review this Section no later than five years after the entry into force of this Agreement and at regular intervals thereafter. The Parties shall consult each other on the need to modify this Section in light of the experience gained and the development of any corresponding rules in the WTO. The Parties shall, in particular, review the inclusion of additional services sectors under the scope of this Section in Article 10.5 (Definitions and Scope).

SECTION C

DEFINITIONS AND COMMON PRINCIPLES

ARTICLE 10.11

Definitions

For the purposes of this Chapter:

- (a) "public policy objective" means the general goal to deliver an outcome in the overall public benefit; and
- (b) "tasks of public interest" means specific activities which deliver outcomes in the overall public benefit that would not be supplied or would be supplied under different conditions in terms of accessibility, quality, safety, affordability or equal treatment by the market without public intervention.

ARTICLE 10.12

Confidentiality

1. When exchanging information under this Chapter, the Parties shall take into account the limitations imposed by their respective legislation concerning professional and business secrecy and shall ensure the protection of business secrets and other confidential information.

2. Any information communicated under this Agreement shall be treated by the receiving Party as confidential unless the other Party has authorised the disclosure or made that information available to the general public.

ARTICLE 10.13

Dispute Settlement

No Party shall have recourse to dispute settlement under this Agreement for any matter arising under Section A (Anti-Competitive Conduct) and Article 10.8 (Consultations).

ARTICLE 10.14

Cooperation

In order to fulfil the objectives of this Chapter and to enhance effective competition enforcement, the Parties acknowledge that it is in their common interest to strengthen cooperation with regard to competition policy development, including subsidy control, subject to the availability of funding under the Parties' cooperation instruments and programmes.

CHAPTER 11

STATE-OWNED ENTERPRISES, ENTERPRISES GRANTED SPECIAL RIGHTS OR PRIVILEGES, AND DESIGNATED MONOPOLIES

ARTICLE 11.1

Definitions

For the purposes of this Chapter:

- (a) "commercial activities" means activities the end result of which is the production of a good or supply of a service, which will be sold in the relevant market in quantities and at prices determined by the enterprise, and are undertaken with an orientation towards profit-making;¹
- (b) "commercial considerations" means price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of an enterprise operating according to market economy principles in the relevant business or industry;

¹ For greater certainty, activities undertaken by an enterprise which operates on a non-profit basis or on a cost-recovery basis are not activities undertaken with an orientation toward profit-making.

- (c) "designate" means to establish or authorise a monopoly, or to expand the scope of a monopoly to cover an additional good or service;
- (d) "designated monopoly" means an entity, including a group of entities or a government agency, and any subsidiary thereof, that in a relevant market in the territory of a Party is designated as the sole supplier or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant;
- (e) "enterprise granted special rights or privileges" means any enterprise, including any subsidiary, public or private, that has been granted by a Party, in law or in fact, special rights or privileges;
- (f) "special rights or privileges" means rights or privileges granted by a Party to a limited number of enterprises, or any subsidiaries thereof, within a given geographical area or product market, the effect of which is to substantially limit the ability of any other enterprise to carry out its activity in the same geographical area or product market in like circumstances. The granting of a license or a permit to a limited number of enterprises in allocating a scarce resource through objective, proportional and non-discriminatory criteria is not in and of itself a special right or privilege; and

- (g) "state-owned enterprise" means an enterprise, including any subsidiary, in which a Party, directly or indirectly:
- (i) owns more than 50 per cent of the enterprise's subscribed capital or controls more than 50 per cent of the votes attached to the shares issued by the enterprise;
 - (ii) can appoint more than half of the members of the enterprise's board of directors or an equivalent body; or
 - (iii) can exercise control over the strategic decisions of the enterprise.

ARTICLE 11.2

Scope of Application

1. The Parties affirm their rights and obligations under paragraphs 1 to 3 of Article XVII of GATT 1994, the *Understanding on the Interpretation of Article XVII of the General Agreement On Tariffs And Trade 1994* as well as under paragraphs 1, 2 and 5 of Article VIII of GATS which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. This Chapter applies to all state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies engaged in a commercial activity. If an enterprise combines commercial and non-commercial activities¹, only the commercial activities of that enterprise are covered by this Chapter.
3. This Chapter does not apply to state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies for which a Party has taken measures on a temporary basis in response to a national or global economic emergency.
4. This Chapter does not apply to state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies if in any one of the three previous consecutive years the annual revenue derived from the commercial activities of that enterprise or that entity was less than 200 million special drawing rights.² This threshold applies to state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies at sub-central levels of government after five years from the date of entry into force of this Agreement.
5. This Chapter does not apply to covered procurement by a Party or its procuring entities within the meaning of Article 9.2 (Scope and Coverage).

¹ This includes carrying out a public service obligation.

² The calculation of the revenue shall include the relevant revenue of all state-owned enterprises, enterprises granted special rights or privileges and designated monopolies, including the revenue of the subsidiaries engaged in commercial activities on the same or related markets.

6. This Chapter does not apply to state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies, owned or controlled by a governmental authority of a Party in charge of national defence, public order or public security, except if these are engaged exclusively in commercial activities unrelated to national defence, public order or public security.

7. This Chapter does not apply to any service supplied by state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies in the exercise of governmental authority.¹

8. This Chapter does not apply to measures or activities listed in Annex 11-A (Specific Rules for Viet Nam on State-Owned Enterprises).

ARTICLE 11.3

General Provisions

1. Nothing in this Chapter shall affect the laws and regulations of a Party governing its systems of state ownership.

¹ The term "a service supplied in the exercise of governmental authority" has the same meaning as defined in subparagraph 3(c) of Article I of GATS.

2. Without prejudice to the Parties' rights and obligations under this Chapter, nothing in this Chapter shall prevent a Party from establishing or maintaining state-owned enterprises from granting enterprises special rights or privileges, or from designating or maintaining monopolies.

3. A Party shall not require or encourage its state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies to act in a manner inconsistent with this Chapter.

ARTICLE 11.4

Non-Discrimination and Commercial Considerations

1. Each Party shall ensure that its state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies, when engaging in commercial activities:

(a) act in accordance with commercial considerations in their purchases or sales of goods or services, except to fulfil the terms of their public mandate that are not inconsistent with subparagraph 1(b);

(b) in their purchase of a good or service:

(i) accord to a good or service supplied by an enterprise of the other Party treatment no less favourable than they accord to a like good or a like service supplied by enterprises of the Party; and

- (ii) accord to a good or service supplied by an enterprise of investors of the other Party in the Party's territory treatment no less favourable than they accord to a like good or a like service supplied by enterprises of investors of the other Party in the relevant market in the Party's territory;
- (c) in their sale of a good or service:
 - (i) accord to an enterprise of the other Party treatment no less favourable than they accord to enterprises of the Party; and
 - (ii) accord to an enterprise of investors of the other Party in the Party's territory treatment no less favourable than they accord to enterprises of investors of the other Party in the relevant market in the Party's territory.

2. Paragraph 1 does not preclude state-owned enterprises, enterprises granted special rights or privileges or designated monopolies from:

- (a) purchasing or supplying goods or services on different terms or conditions, including those relating to price; or
- (b) refusing to purchase or supply goods or services,

provided that such different terms or conditions or refusal is undertaken in accordance with commercial considerations.

3. Paragraphs 1 and 2 do not apply to the sectors referred to in Article 8.3 (Scope) and Article 8.9 (Scope).

4. Paragraphs 1 and 2 apply to commercial activities of state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies, if the same activity would affect trade in services and investment with respect to which a Party has undertaken a commitment under Articles 8.5 (National Treatment), 8.6 (Most-Favoured-Nation Treatment), 8.11 (National Treatment), subject to the conditions or qualifications set out in its respective Schedule of Specific Commitments in Annexes 8-A (The Union's Schedule of Specific Commitments) and 8-B (Viet Nam's Schedule of Specific Commitments) pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.12 (Schedule of Specific Commitments). For greater certainty, in the event of a conflict between paragraph 4 of Article 11.2 (Scope of Application) and the conditions or qualifications set out in its Schedule of Specific Commitments pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.12 (Schedule of Specific Commitments), those schedules shall prevail.

ARTICLE 11.5

Regulatory Framework

1. The Parties shall endeavour to ensure that state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies observe internationally recognised standards of corporate governance.

2. Each Party shall ensure that its regulatory bodies or functions are not accountable to any enterprises or entities that they regulate in order to ensure the effectiveness of the regulatory bodies or functions, and act impartially¹ in like circumstances with respect to all enterprises or entities that they regulate, including state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies.²

3. Each Party shall ensure the enforcement of laws and regulations in a consistent and non-discriminatory manner, including with regard to state-owned enterprises, enterprises granted special rights or privileges, and designated monopolies.

¹ For greater certainty, the impartiality with which the regulatory body exercises its regulatory functions is to be assessed by reference to a general pattern or practice of that regulatory body.

² For greater certainty, for those sectors in which the Parties have agreed to specific obligations relating to the regulatory body in other Chapters, the relevant provision in the other Chapters shall prevail.

ARTICLE 11.6

Transparency

1. A Party which has reasonable reason to believe that its interests under this Chapter are being adversely affected by the commercial activities of a state-owned enterprise, an enterprise granted special rights or privileges, or a designated monopoly of the other Party may request the other Party in writing to provide information about the operations of that enterprise or entity. The request shall indicate the enterprise or entity, the products or services and markets concerned, and include indications that the enterprise or entity is engaging in practices that hinder trade or investment between the Parties.

2. The information referred to in paragraph 1 shall include:
 - (a) the ownership and the voting structure of the enterprise or entity, indicating the percentage of shares and the percentage of voting rights that a Party or a state-owned enterprise, an enterprise granted special rights or privileges, or a designated monopoly cumulatively own;

 - (b) a description of any special shares or special voting or other rights that a Party or a state-owned enterprise, an enterprise granted special rights or privileges, or a designated monopoly hold, where such rights differ from the rights attached to the common shares of such enterprise or entity;

- (c) the organisational structure of the enterprise or entity, the composition of its board of directors or of an equivalent body exercising direct or indirect control in such an enterprise or entity, and cross-holdings and other links with different state-owned enterprises, enterprises granted special rights or privileges, or designated monopolies;
- (d) a description of which government departments or public bodies regulate or monitor the enterprise or entity, a description of the reporting lines¹, and the rights and practices of the government department or public bodies in the appointment, dismissal or remuneration of managers;
- (e) annual revenue or total assets, or both;
- (f) exemptions, immunities and any other measures, including more favourable treatment, applicable in the territory of the requested Party to any state-owned enterprise, enterprise granted special rights or privileges, or designated monopoly.

3. A Party may request the other Party to provide additional information regarding the calculations of the revenue threshold referred to in paragraph 4 of Article 11.2 (Scope of Application).

¹ For greater certainty, a Party is not obliged to disclose reports or the contents of any reports.

4. Paragraphs 1 to 3 shall not require a Party to disclose confidential information which would be inconsistent with its laws and regulations, impede law enforcement or otherwise be contrary to the public interest or prejudice the legitimate commercial interests of particular enterprises.

5. In the case of the Union, subparagraphs 2(a) to (e) do not apply to enterprises which qualify as small or medium-sized enterprises as defined in the Union law.

ARTICLE 11.7

Technical Cooperation

Recognising the importance of promoting effective legal and regulatory frameworks for state-owned enterprises, the Parties shall engage in mutually agreed technical cooperation activities with a view to promoting efficiency and transparency of state-owned enterprises, subject to the availability of funding under the Party's cooperation instruments and programmes.

CHAPTER 12

INTELLECTUAL PROPERTY

SECTION A

GENERAL PROVISIONS AND PRINCIPLES

ARTICLE 12.1

Objectives

1. The objectives of this Chapter are to:
 - (a) facilitate the creation, production and commercialisation of innovative and creative products between the Parties, contributing to a more sustainable and inclusive economy in each Party;
and
 - (b) achieve an adequate and effective level of protection and enforcement of intellectual property rights.

2. The protection and enforcement of intellectual property rights should contribute to the promotion of technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

ARTICLE 12.2

Nature and Scope of Obligations

1. The Parties affirm their rights and obligations under the international treaties dealing with intellectual property to which they are party, including the TRIPS Agreement. The Parties shall ensure an adequate and effective implementation of those treaties. This Chapter shall complement and further specify those rights and obligations between the Parties with an aim at ensuring adequate and effective implementation of those treaties, as well as the balance between the rights of intellectual property holders and the interest of the public.

2. For the purposes of this Agreement, intellectual property refers at least to all categories of intellectual property that are referred to in Sections 1 to 7 of Part II of the TRIPS Agreement, namely:

- (a) copyright and related rights;
- (b) trademarks;
- (c) geographical indications;

- (d) industrial designs;
- (e) patent rights;
- (f) layout-designs (topographies) of integrated circuits;
- (g) protection of undisclosed information; and
- (h) plant varieties.

3. The protection of intellectual property includes protection against unfair competition as referred to in Article 10*bis* of the *Paris Convention for the Protection of Industrial Property* of 20 March 1883, as last revised at Stockholm on 14 July 1967 (hereinafter referred to as "the Paris Convention").

ARTICLE 12.3

Most-Favoured-Nation Treatment

With regard to the protection of intellectual property, any advantage, favour, privilege or immunity granted by a Party to the nationals of any third country shall be accorded immediately and unconditionally to the nationals of the other Party, subject to the exceptions provided for in Articles 4 and 5 of the TRIPS Agreement.

ARTICLE 12.4

Exhaustion

Each Party shall be free to establish its own regime for the exhaustion of intellectual property rights subject to the relevant provisions of the TRIPS Agreement.

SECTION B

STANDARDS CONCERNING INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

COPYRIGHT AND RELATED RIGHTS

ARTICLE 12.5

Protection Granted

1. The Parties shall comply with the rights and obligations set out in the following international treaties:

- (a) the *Berne Convention for the Protection of Literary and Artistic Works of 9 September 1886*, as last revised at Paris on 24 July 1971 (hereinafter referred to as "the Berne Convention");

- (b) the *International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations*, done at Rome on 26 October 1961; and
- (c) the TRIPS Agreement.

2. The Parties shall accede to the following international treaties within three years from the date of entry into force of this Agreement:

- (a) the *WIPO Copyright Treaty*, adopted in Geneva on 20 December 1996; and
- (b) the *WIPO Performances and Phonograms Treaty*, adopted in Geneva on 20 December 1996.

ARTICLE 12.6

Authors

Each Party shall provide for authors to have the exclusive right to authorise or prohibit:

- (a) direct or indirect reproduction by any means and in any form, in whole or in part, of their works;
- (b) any form of distribution to the public, by sale or other transfer of ownership, of the original of their works or of copies thereof; and

- (c) any communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 12.7

Performers

Each Party shall provide for performers to have the exclusive right to authorise or prohibit:

- (a) the fixation of their performances;
- (b) direct or indirect reproduction by any means and in any form, in whole or in part, of fixations of their performances;
- (c) distribution to the public, by sale or other transfer of ownership, of the fixations of their performances;
- (d) the making available to the public, by wire or wireless means, of fixations of their performances in such a way that members of the public may access them from a place and at a time individually chosen by them; and

- (e) the broadcasting by wireless means and the communication to the public of their unfixed performances, except where the performance is itself already a broadcast performance.

ARTICLE 12.8

Producers of Phonograms

Each Party shall provide for phonogram producers to have the exclusive right to authorise or prohibit:

- (a) direct or indirect reproduction by any means and in any form, in whole or in part, of their phonograms;
- (b) distribution to the public, by sale or other transfer of ownership, of their phonograms, including copies thereof; and
- (c) the making available to the public, by wire or wireless means, of their phonograms in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 12.9

Broadcasting Organisations

Each Party shall provide broadcasting organisations with the exclusive right to authorise or prohibit:

- (a) the fixation of their broadcasts;
- (b) the reproduction of fixations of their broadcasts;
- (c) the distribution to the public of fixations of their broadcasts; and
- (d) the rebroadcasting of their broadcasts by wireless means.

ARTICLE 12.10

Broadcasting and Communication to the Public

Each Party shall provide to performers and producers of phonograms a right in order to ensure that a single equitable remuneration is paid by the user to them, if a phonogram published for commercial purposes or a reproduction of such phonogram is used for broadcasting by wireless means or for any communication to the public. Each Party shall ensure that this remuneration is shared between the relevant performers and phonogram producers. Each Party may, in the absence of agreement between the performers and phonogram producers, lay down the conditions as to the sharing of this remuneration between them.

ARTICLE 12.11

Term of Protection

1. The rights of an author of a literary or artistic work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and for not less than 50 years after his death, irrespective of the date when the work is lawfully made available to the public.
2. In the case of a work of joint authorship, the term referred to in paragraph 1 shall be calculated from the death of the last surviving author.
3. The rights of performers shall expire not less than 50 years after the date of the performance. If a fixation of the performance is lawfully published or lawfully communicated to the public within that period, those rights shall expire not less than 50 years from the date of the first lawful publication or the first lawful communication to the public, whichever is earlier.
4. The rights of producers of phonograms shall expire not less than 50 years after the fixation is made. If the phonogram has been lawfully published within this period, those rights shall expire not less than 50 years from the date of the first lawful publication. If no lawful publication has taken place within the period referred to in the first sentence, and if the phonogram has been lawfully communicated to the public within that period, those rights shall expire not less than 50 years from the date of the first lawful communication to the public.

5. The rights of broadcasting organisations shall expire not less than 50 years after the first transmission of a broadcast, whether that broadcast is transmitted by wire or over the air, including by cable or satellite.

6. The terms laid down in this Article shall be calculated from the first of January of the year following the event which gives rise to them.

ARTICLE 12.12

Protection of Technological Measures

1. Each Party shall provide adequate legal protection against the circumvention of any effective technological measures, which are used by the right holder of any copyright or related right which the person concerned, carries out in the knowledge, or with reasonable grounds to know, that he or she is pursuing that objective.

2. Each Party shall provide adequate legal protection against the manufacture, import, distribution, sale, rental, offer to public for sale or rental, or possession for commercial purposes of devices, products or components or the provision of services, which:

(a) are promoted, advertised or marketed for the purpose of circumvention of any effective technological measures;

(b) have only a limited commercially significant purpose or use other than to circumvent any effective technological measures; or

(c) are primarily designed, produced, adapted or performed for the purpose of enabling or facilitating the circumvention of, any effective technological measures.

3. In providing adequate legal protection pursuant to paragraphs 1 and 2, a Party may adopt or maintain appropriate limitations or exceptions to measures implementing those paragraphs. The obligations under paragraphs 1 and 2 are without prejudice to the rights, limitations, exceptions, or defences to infringements of copyright or related rights under each Party's domestic law.

4. For the purposes of this Article, the term "technological measures" means any technology, device or component that, in the normal course of its operation, is designed to prevent or restrict acts, in respect of works or other subject-matter, which are not authorised by the right holder of any copyright or related right as provided for by domestic legislation. Technological measures shall be deemed "effective" where the use of a protected work or other subject-matter is controlled by the right holders through application of an access control or protection process, such as encryption, scrambling or other transformation of the work or other subject-matter or a copy control mechanism, which achieves the objective of protection.

ARTICLE 12.13

Protection of Rights Management Information

1. Each Party shall provide adequate legal protection against any person knowingly performing, without authority, any of the following acts:

- (a) the removal or alteration of any electronic rights management information; or
- (b) the distribution, importation for distribution, broadcasting, communication or making available to the public of works, performances, phonograms or other subject-matter protected under this Sub-Section from which electronic rights management information has been removed or altered without authority,

if this person knows, or has reasonable grounds to know, that by so doing this person is inducing, enabling, facilitating or concealing an infringement of any copyright or any related right as provided for by domestic legislation.

2. For the purposes of this Article, the term "rights management information" means any information provided by right holders which identifies the work or other subject-matter referred to in this Sub-Section, the author or any other right holder, information about the terms and conditions of use of the work or other subject-matter, or any numbers or codes that represent such information.

3. Paragraph 2 applies when any of these items of information is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject-matter referred to in this Sub-Section.

ARTICLE 12.14

Exceptions and Limitations

1. Each Party may provide for exceptions and limitations to the rights set out in Articles 12.6 (Authors) to 12.10 (Broadcasting and Communication to the Public) only in certain special cases which do not conflict with a normal exploitation of the subject-matter and do not unreasonably prejudice the legitimate interests of the right holders in accordance with the international treaties to which they are party.

2. Each Party shall provide that acts of reproduction referred to in Articles 12.6 (Authors) to 12.10 (Broadcasting and Communication to the Public), which are transient or incidental, which are an integral and essential part of a technological process and the sole purpose of which is to enable:

(a) a transmission in a network between third parties by an intermediary; or

(b) a lawful use,

of a work or other subject-matter to be made, and which have no independent economic significance, shall be exempted from the reproduction right provided for in Articles 12.6 (Authors) to 12.10 (Broadcasting and Communication to the Public).

ARTICLE 12.15

Artists' Resale Right in Works of Art

1. A Party may provide, for the benefit of the author of an original work of art, a resale right, to be defined as an inalienable right, to receive a royalty based on the sale price obtained for any resale of the work, subsequent to the first transfer of the work by the author.
2. The right referred to in paragraph 1 applies to all acts of resale involving as sellers, buyers or intermediaries art market professionals, such as salesrooms, art galleries and, in general, any professional dealers in works of art.
3. A Party may provide that the right referred to in paragraph 1 does not apply to acts of resale where the seller has acquired the work directly from the author less than three years before that resale and where the resale price does not exceed a certain minimum amount.

4. The right referred to in paragraph 1 may be claimed in a Party only if the domestic legislation of that Party to which the author belongs so permits, and to the extent permitted by the Party where this right is claimed. The procedure for collection and the amounts shall be determined in domestic legislation.

ARTICLE 12.16

Cooperation on Collective Management of Rights

The Parties shall endeavour to promote dialogue and cooperation between their respective collective management organisations for the purposes of promoting the availability of works and other protected subject-matter in the territories of the Parties and the transfer of royalties for the use of such works or other protected subject-matter.

SUB-SECTION 2

TRADEMARKS

ARTICLE 12.17

International Treaties

1. The Parties affirm their rights and obligations under the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks*, adopted at Madrid on 27 June 1989, as last amended on 12 November 2007.
2. Each Party shall use the classification provided for in the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice on 15 June 1957, as amended on 28 September 1979 (hereinafter referred to as "Nice Classification").¹
3. Each Party shall simplify and develop its trademark registration procedures using, *inter alia*, the *Trademark Law Treaty*, adopted at Geneva on 27 October 1994, and the *Singapore Treaty on the Law of Trademarks*, done at Singapore on 27 March 2006, as reference points.

¹ For greater certainty, a Party shall use the updated versions of the Nice Classification to the extent that the updated version has been published by WIPO and, in the case of Viet Nam, the official translation has been published.

ARTICLE 12.18

Rights Conferred by a Trademark

A registered trademark shall confer on the proprietor exclusive rights therein. The proprietor shall be entitled to prevent all third parties not having his consent from using in the course of trade:

- (a) any sign which is identical with the trademark in relation to goods or services which are identical with those for which the trademark is registered;¹ and
- (b) any sign which is identical with or similar to the trademark in relation to goods or services, which are identical with or similar to those for which the trademark is registered, where such use would result in a likelihood of confusion on the part of the public.

ARTICLE 12.19

Registration Procedure

1. Each Party shall provide for a system for the registration of trademarks in which each final refusal to register a trademark by the relevant trademark administration shall be communicated in writing and be duly reasoned.

¹ For greater certainty, this is without prejudice to Article 12.21 (Exceptions to the Rights Conferred by a Trademark).

2. Each Party shall provide for the possibility to oppose trademark applications and an opportunity for the trademark applicant to respond to such opposition.
3. Each Party shall provide a publicly available electronic database of published trademark applications and trademark registrations.

ARTICLE 12.20

Well-Known Trademarks

For the purposes of giving effect to protection of well-known trademarks, as referred to in Article 6*bis* of the Paris Convention and paragraphs 2 and 3 of Article 16 of the TRIPS Agreement, the Parties shall give consideration to the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks*, adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO on 20 to 29 September 1999.

ARTICLE 12.21

Exceptions to the Rights Conferred by a Trademark

Each Party:

- (a) shall provide for the fair use of descriptive terms¹ as a limited exception to the rights conferred by trademarks; and
- (b) may provide for other limited exceptions,

provided that these exceptions take account of the legitimate interests of the owners of the trademarks and of third parties.

¹ The fair use of descriptive terms includes the use of a sign to indicate the geographic origin of the goods or services, where such use is in accordance with honest practices in industrial or commercial matters.

ARTICLE 12.22

Revocation of a Registered Trademark¹

1. Each Party shall provide that a registered trademark shall be liable to revocation if, within a continuous period of five years prior to a request for revocation, it has not been put to genuine² use by its owner or the owner's licensee in the relevant territory in connection with the goods or services in respect of which it is registered, without justifiable reasons, except where the use is commenced or resumed at least three months before the request for revocation. A Party may provide that this exception be disregarded where preparations for the commencement or resumption occur only after the proprietor becomes aware that the request for revocation may be filed.
2. A Party may provide that a trademark can be liable to revocation if, after the date on which it was registered, it has become, as a result of acts or inactivity of the proprietor, the common name in the trade for a product or service in respect of which it is registered.

¹ For Viet Nam "revocation" is equivalent to "termination".

² Genuine use implies real use for the purpose of trading in the goods or services in question so as to generate goodwill. In general, this implies actual sales and there must have been some sales of the goods or providing of the services during the relevant period of time. Use in advertising may amount to genuine use. However, mere preparatory steps are not to be regarded as genuine use of a mark. Genuine use is opposed to token or artificial use designed solely to maintain the trade mark on the register.

3. Any use of a registered trademark by the proprietor of the trademark or with his consent in respect of the goods or services for which it is registered, that is liable to mislead the public, particularly as to the nature, quality or geographical origin of those goods or services shall make the trademark liable to revocation or alternatively be prohibited by relevant domestic law.

SUB-SECTION 3

GEOGRAPHICAL INDICATIONS

ARTICLE 12.23

Scope of Application

1. This Sub-Section applies to the recognition and protection of geographical indications for wines, spirits, agricultural products and foodstuffs which are originating in the territories of the Parties.
2. Geographical indications of a Party, which are to be protected by the other Party, shall only be subject to this Sub-Section if they are protected as geographical indications in accordance with the system referred to in Article 12.24 (System of Registration and Protection of Geographical Indications) in the territory of the Party of origin.

ARTICLE 12.24

System of Registration and Protection of Geographical Indications

1. Each Party shall maintain a system for the registration and protection of geographical indications which shall contain at least the following elements:
 - (a) a register listing geographical indications protected in the territory of that Party;
 - (b) an administrative process verifying that geographical indications to be entered, or maintained , on the register referred to in subparagraph (a) identify a good as originating in a territory, region or locality of a Party, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;
 - (c) an opposition procedure that allows the legitimate interests of any natural or legal person to be taken into account; and
 - (d) procedures for rectification and removal or termination of the effects of the entries on the register referred to in subparagraph (a) that take into account the legitimate interests of third parties and the right holders of the registered geographical indications in question.¹

¹ Without prejudice to its domestic legislation on the system of registration and protection of geographical indications, each Party shall provide for legal means for the invalidation of the registration of geographical indications.

2. Each Party may provide in its domestic legislation more extensive protection than is required by this Sub-Section, provided that such protection does not contravene the protection provided under this Agreement.

ARTICLE 12.25

Established Geographical Indications

1. Having completed an opposition procedure and an examination of the geographical indications of the Union listed in Part A of Annex 12-A (List of Geographical Indications), Viet Nam recognises that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by the Union in accordance with the system referred to in Article 12.24 (System of Registration and Protection of Geographical Indications). Viet Nam shall protect those geographical indications according to the level of protection provided for in this Agreement.

2. Having completed an opposition procedure and an examination of the geographical indications of Viet Nam listed in Part B of Annex 12-A (List of Geographical Indications), the Union recognises that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by Viet Nam in accordance with the system referred to in Article 12.24 (System of Registration and Protection of Geographical Indications). The Union shall protect those geographical indications according to the level of protection provided for in this Agreement.

ARTICLE 12.26

Amendment of the List of Geographical Indications

1. The Parties may amend the list of geographical indications in Annex 12-A (List of Geographical Indications) in accordance with the procedure set out in subparagraph 3(a) of Article 12.63 (Working Group on Intellectual Property Rights, including Geographical Indications) and paragraph 1 of Article 17.5 (Amendments) by, *inter alia*:
 - (a) removing geographical indications which have ceased to be protected in the country of origin;
or
 - (b) adding geographical indications, after having completed the opposition procedure and after having examined the geographical indications as referred to in Article 12.25 (Established Geographical Indications) to the satisfaction of both Parties.

2. A geographical indication for wines, spirits, agricultural products or foodstuffs shall not, in principle, be added to Annex 12-A (List of Geographical Indications), if it is a name that on the date of signing of this Agreement is listed in the relevant register of a Party with a status of "Registered".

ARTICLE 12.27

Protection of Geographical Indications

1. Each Party shall provide the legal means for interested parties to prevent:
 - (a) the use of a geographical indication of the other Party listed in Annex 12-A (List of Geographical Indications) for any product that falls within the product class, as defined in Annex 12-B (Product Classes) and specified in Annex 12-A (List of Geographical Indications) for that geographical indication, and that either:
 - (i) does not originate in the country of origin specified in Annex 12-A (List of Geographical Indications) for that geographical indication; or
 - (ii) originates in the country of origin specified in Annex 12-A (List of Geographical Indications) for that geographical indication but was not produced or manufactured in accordance with the laws and regulations of the other Party that would apply if the product was for consumption in the other Party;
 - (b) the use of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place of origin in a manner which misleads the public as to the geographical origin or nature of the good; and
 - (c) any other use which constitutes an act of unfair competition within the meaning of Article 10*bis* of the Paris Convention.

2. The protection referred to in subparagraph 1(a) shall be provided even where the true origin of the product is indicated or the geographical indication is used in translation or accompanied by expressions such as "kind", "type", "style", "imitation" or the like.
3. Without prejudice to Article 23 of the TRIPS Agreement, the Parties shall mutually decide the practical conditions of use under which homonymous geographical indications will be differentiated from each other, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled. A homonymous name which misleads consumers into believing that a product comes from another territory shall not be registered even if the name is accurate as far as the actual territory, region or place of origin of the product in question is concerned.
4. When a Party, in the context of negotiations with a third country, proposes to protect a geographical indication of the third country which is homonymous with a geographical indication of the other Party protected under this Sub-Section, it shall inform the other Party thereof and give it an opportunity to comment before the third country's geographical indication becomes protected.
5. Nothing in this Sub-Section shall oblige a Party to protect a geographical indication of the other Party which is not, or ceases to be, protected in its country of origin. Each Party shall notify the other Party if a geographical indication ceases to be protected in the country of origin. Such notification shall take place in accordance with paragraph 3 of Article 12.63 (Working Group on Intellectual Property Rights, including Geographical Indications).

6. A Party shall not be required to protect as a geographical indication a name that is likely to mislead the consumer as to the true origin of the product in case it conflicts with the name of a plant variety or an animal breed.

ARTICLE 12.28

Exceptions

1. Notwithstanding Article 12.27 (Protection of Geographical Indications), the protection of the geographical indications "Asiago", "Fontina" and "Gorgonzola" listed in Part A of Annex 12-A (List of Geographical Indications) shall not prevent the use of any of these indications in the territory of Viet Nam by any persons, including their successors, who made actual commercial use in good faith of those indications with regard to products in the class of "cheeses" prior to 1 January 2017.
2. Notwithstanding Article 12.27 (Protection of Geographical Indications), the protection of the geographical indication "Feta" listed in Part A of Annex 12-A (List of Geographical Indications) shall not prevent the use of this indication in the territory of Viet Nam by any persons, including their successors, who made actual commercial use in good faith of this indication with regard to products in the class of "cheeses" made from sheep's milk or made from sheep and goat's milk, prior to 1 January 2017.

3. Notwithstanding Article 12.27 (Protection of Geographical Indications), during a transitional period of 10 years from the date of entry into force of this Agreement the protection of the geographical indication "Champagne", listed in Part A of Annex 12-A (List of Geographical Indications) shall not prevent the use of this indication, or its translation, transliteration or transcription in the territory of Viet Nam by any persons including their successors, who made actual commercial use in good faith of this indication with regard to products in the class of "wines".

4. A Party may provide that any request made under this Sub-Section in connection with the use or registration of a trademark must be presented within five years after the adverse use of the protected indication has become generally known in that Party or after the date of registration of the trademark in that Party, provided that the trademark has been published by that date, if such date is earlier than the date on which the adverse use became generally known in that Party, provided that the geographical indication is not used or registered in bad faith.

5. This Sub-Section shall not prejudice the right of any person to use, in the course of trade, that person's name or the name of that person's predecessor in business, except where such name is used in such a manner as to mislead the public.

ARTICLE 12.29

Right of Use of Geographical Indications

Once a geographical indication is protected under this Agreement, the legitimate use of such geographical indication shall not be subject to any registration of users, or further charges.

ARTICLE 12.30

Relationship to Trademarks

1. When a trademark has been applied for or registered in good faith, or when rights to a trademark have been acquired through use in good faith, in a Party before the applicable date set out in paragraph 2, measures adopted to implement this Sub-Section in that Party shall not prejudice eligibility for or the validity of the trademark, or the right to use the trademark, on the basis that the trademark is identical with, or similar to, a geographical indication.
2. For the purposes of paragraph 1, the applicable date is:
 - (a) the date of entry into force of this Agreement with regard to geographical indications referred to in Article 12.25 (Established Geographical Indications); or

(b) the date on which the competent authority of a Party receives from the other Party a request with a complete application for the protection of an additional geographical indication as referred to in Article 12.26 (Amendment of the List of Geographical Indications).

3. A trademark as referred to in paragraph 1 may continue to be protected, used and renewed notwithstanding the protection of the geographical indication, provided that no grounds for the trademark's invalidity or revocation exist in the domestic legislation on trademarks of the Party concerned.

ARTICLE 12.31

Enforcement of Protection

1. Each Party shall provide for enforcement of protection of geographical indications by appropriate administrative action, to the extent provided for by its domestic law, to prohibit a person from manufacturing, preparing, packaging, labelling, selling, importing or advertising a food commodity in a manner that is false, misleading or deceptive or is likely to create an erroneous impression regarding its origin.

2. Each Party shall at least enforce the protection provided for in Articles 12.27 (Protection of Geographical Indications) and 12.30 (Relationship to Trademarks) at the request of an interested party.

ARTICLE 12.32

General Rules

1. Products bearing protected geographical indications shall comply with the product specifications, including any amendments thereof, approved by the authorities of the Party in the territory of which the product originates.
2. Any matter arising from product specifications of registered products shall be dealt with in the Working Group on Intellectual Property Rights, including Geographical Indications, referred to in Article 12.63 (Working Group on Intellectual Property Rights, including Geographical Indications).

ARTICLE 12.33

Cooperation and Transparency

1. The Parties shall, either directly or through the Working Group on Intellectual Property Rights, including Geographical Indications, referred to in Article 12.63 (Working Group on Intellectual Property Rights, including Geographical Indications), maintain contact on all matters relating to the implementation and functioning of this Sub-Section. In particular, a Party may request from the other Party information relating to product specifications, including any amendments thereto, and relevant contact points for control or management of geographical indications.

2. Each Party may make publicly available the product specifications, or a summary thereof, and relevant contact points for control or management of geographical indications of the other Party protected pursuant to this Sub-Section.

SUB-SECTION 4

INDUSTRIAL DESIGNS

ARTICLE 12.34

International Treaties

The Parties shall accede to the *Geneva Act (1999) of the Hague Agreement Concerning the International Registration of Industrial Designs*, done at Geneva on 2 July 1999, within two years from the date of entry into force of this Agreement.

ARTICLE 12.35

Protection of Registered Industrial Designs

1. The Parties shall provide for the protection of independently created industrial designs¹ that are new or original². This protection shall be provided by registration and shall confer an exclusive right upon their holders in accordance with this Sub-Section.³

¹ The Parties agree that when the domestic law of a Party so provides, a design means the appearance of the whole product or a separable or inseparable part of product.

² The Parties agree that when the domestic law of a Party so provides, individual character of designs can also be required. This refers to designs that significantly differ from known designs or combinations of known designs' features. The Union considers designs to have individual character if the overall impression it produces on the informed users differs from the overall impression produced on such a user by any design which has been made available to the public.

³ It is understood that designs are not excluded from protection simply on the basis that they constitute a part of an article or product, provided that they are visible, fulfil the criteria of this paragraph, and:

- (a) fulfil any other criteria for design protection; and
- (b) are not otherwise excluded from design protection, in accordance with the Parties' respective domestic law.

2. A design applied to or incorporated in a product which constitutes a component part of a complex product shall only be considered to be new and original:
 - (a) if the component part, once it has been incorporated into the complex product, remains visible during normal use of the latter; and
 - (b) to the extent that those visible features of the component part fulfil in themselves the requirements as to novelty and originality.
3. The term "normal use" in subparagraph 2(a) means use by the end user, excluding maintenance, servicing or repair work.
4. The owner of a registered design shall have the right to prevent third parties not having the owner's consent at least from making, offering for sale, selling, importing, or stocking for sale a product bearing or embodying the protected design when such acts are undertaken for commercial purposes.
5. The duration of protection available shall amount to at least 15 years.

ARTICLE 12.36

Exceptions and Exclusions

1. A Party may provide limited exceptions to the protection of designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs, and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.
2. Industrial design protection shall not extend to designs dictated essentially by technical or functional considerations.

ARTICLE 12.37

Relationship to Copyright

A design shall also be eligible for protection under the law of copyright of a Party as from the date on which the design was created or, alternatively, fixed in any form. The eligibility for protection, the extent to which, and the conditions under which, such a copyright protection is conferred, including the level of originality required, shall be determined by that Party.

SUB-SECTION 5

PATENTS

ARTICLE 12.38

International Agreements

The Parties affirm their rights and obligations under the *Patent Cooperation Treaty*, done at Washington on 19 June 1970, as amended on 28 September 1979 and last modified on 3 October 2001. Each Party shall simplify and develop its patent registration procedures using, *inter alia*, the *Patent Law Treaty*, adopted in Geneva on 1 June 2000, as a reference point.

ARTICLE 12.39

Patents and Public Health

1. The Parties recognise the importance of the *Declaration on the TRIPS Agreement and Public Health*, adopted on 14 November 2001 by the Ministerial Conference of the WTO, in Doha. In interpreting and implementing the rights and obligations under this Chapter, the Parties are entitled to rely upon this Declaration.

2. The Parties shall respect the Decision of the WTO General Council of 30 August 2003 on *Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health*.

ARTICLE 12.40

Administrative Authorisation

1. The Parties recognise that pharmaceutical products protected by a patent on their respective territory are generally subject to an administrative authorisation procedure before being put on their market (hereinafter referred to as the "marketing authorisation procedure").

2. Each Party shall provide for an adequate and effective mechanism to compensate the patent owner for the reduction in the effective patent life resulting from unreasonable delays¹ in the granting of the first marketing authorisation in its respective territory. Such compensation may be in the form of an extension of the duration of the rights conferred by patent protection, equal to the time by which the period referred to in the footnote to this paragraph is exceeded. The maximum duration of this extension shall not exceed two years.

¹ For the purposes of this Article, an unreasonable delay shall include at least a delay of more than two years in the first response to the applicant following the date of filing of the application for marketing authorisation. Any delays that occur in the granting of a marketing authorisation due to periods attributable to the applicant or any period that is out of control of the marketing authorisation authority need not be included in the determination of such delay.

3. As an alternative to paragraph 2, a Party may make available an extension, not exceeding five years¹, of the duration of the rights conferred by the patent protection to compensate the patent owner for the reduction in the effective patent life as a result of the marketing authorisation procedure. The duration of the extension shall take effect at the end of the lawful term of the patent for a period equal to the period which elapsed between the date on which the application for a patent was filed and the date of the first marketing authorisation to place the product on the market in the Party, reduced by a period of five years.

SUB-SECTION 6

PROTECTION OF UNDISCLOSED INFORMATION

ARTICLE 12.41

Protection of Undisclosed Information

1. In order to implement Article 39 of the TRIPS Agreement, and in the course of ensuring effective protection against unfair competition as provided for in Article 10*bis* of the Paris Convention, each Party shall protect confidential information and data submitted to government or governmental agencies in accordance with this Article.

¹ This period can be extended for further six months in the case of medicinal products for which paediatric studies have been carried out, and the results of those studies are reflected in the product information.

2. If a Party requires, as a condition for approving the marketing of pharmaceutical or agrochemical products, the submission of undisclosed test or other data, the origination of which involves a considerable effort, the Party shall protect such data against unfair commercial use. In addition, each Party shall protect such data against disclosure, except where necessary to protect the public.

3. Each Party shall provide that for data referred to in paragraph 2 that is submitted to the Party after the date of entry into force of this Agreement, no other applicant for marketing approval may, without permission of the person that submitted the data, rely on that data in support of an application for marketing approval during a reasonable period, which shall normally mean not less than five years from the date on which the Party granted approval to the person that produced the data for approval to market its product.

SUB-SECTION 7

PLANT VARIETIES RIGHTS

ARTICLE 12.42

Plant Varieties Rights

The Parties shall protect plant varieties rights in accordance with the *International Convention for the Protection of New Varieties of Plants*, adopted in Paris on 2 December 1961, as last revised in Geneva on 19 March 1991, including the exceptions to the breeder's right as referred to in Article 15 of this Convention, and cooperate to promote and enforce these rights.

SECTION C

ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

GENERAL ENFORCEMENT PROVISIONS

ARTICLE 12.43

General Obligations

1. The Parties affirm their rights and obligations under the TRIPS Agreement, in particular Part III thereof. Each Party shall provide for the complementary measures, procedures and remedies under this Section necessary to ensure the enforcement of intellectual property rights.¹ Those measures, procedures and remedies shall be fair and equitable, and shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays.

¹ For the purposes of Sub-Section 1 of Section C (Enforcement of Intellectual Property Rights), the term "intellectual property rights" should include at least the following rights: copyright; rights related to copyright; rights of the creator of the topographies of a semi-conductor product; trademark rights; design rights; patent rights; geographical indications; utility model rights; plant variety rights; trade names in so far as these are protected as intellectual property rights in the domestic law concerned.

2. The measures, procedures and remedies referred to in paragraph 1 shall be effective and proportionate and shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

ARTICLE 12.44

Entitled Applicants

Each Party shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section and in Part III of the TRIPS Agreement:

- (a) the holders of intellectual property rights in accordance with the provisions of the applicable law;
- (b) all other persons authorised to use those intellectual property rights, in particular licensees, in so far as permitted by, and in accordance with the provisions of the applicable law;
- (c) intellectual property collective rights management bodies which are regularly recognised as having a right to represent holders of intellectual property rights, in so far as permitted by, and in accordance with the provisions of the applicable law; and
- (d) professional defence bodies which are regularly recognised as having a right to represent holders of intellectual property rights, in so far as permitted by, and in accordance with the provisions of the applicable law.

SUB-SECTION 2

CIVIL ENFORCEMENT

ARTICLE 12.45

Provisional Measures

1. Each Party shall ensure that its competent judicial authorities, upon request by a party who has presented reasonably available evidence to support his claims that his intellectual property right has been infringed or is about to be infringed, have the authority to order prompt and effective provisional measures to:
 - (a) prevent an infringement of any intellectual property right from occurring, and, in particular, to prevent the entry into, and the movement within, the channels of commerce in their jurisdiction of goods, including imported goods immediately after customs clearance:
 - (i) an interlocutory injunction may be issued against a party whose services are being used by a third party to infringe an intellectual property right and over whom the relevant judicial authority exercises jurisdiction; and

- (ii) in the case of an alleged infringement that is committed on a commercial scale, the Parties shall ensure that, if the applicant referred to in Article 12.44 (Entitled Applicants) demonstrates circumstances likely to endanger the recovery of damages, the judicial authorities may order the precautionary seizure or blocking of the movable and immovable property of the alleged infringer, including the blocking of his/her bank accounts and other assets;

and

- (b) preserve relevant evidence in respect of the alleged infringement, subject to the protection of confidential information, which may include the detailed description, with or without the taking of samples, or the physical seizure of the alleged infringing goods and, in appropriate cases, the materials and implements used in the production or distribution of these goods, and the documents relating thereto.

2. Where appropriate, in particular where any delay is likely to cause irreparable harm to the right holder or where there is a demonstrable risk of evidence being destroyed, the judicial authorities shall have the authority to adopt the provisional measures referred to in paragraph 1 without the other party being heard.

3. This Article is without prejudice to Article 50 of the TRIPS Agreement.

ARTICLE 12.46

Evidence

1. Each Party shall ensure that, on application by a party which has presented reasonably available evidence sufficient to support its claims and which has, in substantiating those claims, specified evidence which lies in the control of the opposing party, the competent judicial authorities may order that such evidence be presented by the opposing party, subject to the protection of confidential information. For the purposes of this paragraph, a Party may provide that a reasonable sample of a substantial number of copies of a work or any other protected object be considered by the competent judicial authorities to constitute reasonable evidence.
2. In the case of an infringement committed on a commercial scale each Party shall take such measures as are necessary to enable the competent judicial authorities to order, where appropriate, on application by a party, the communication of banking, financial or commercial documents under the control of the opposing party, subject to the protection of confidential information.

ARTICLE 12.47

Right of Information

1. Without prejudice to its domestic law governing the protection of confidentiality of information or processing of personal data, each Party shall ensure that, in civil proceedings concerning an infringement of an intellectual property right and in response to a justified and proportionate request of the applicant, the competent judicial authorities may order the infringer, the alleged infringer or any other person to provide information, as provided for in its domestic laws and regulations, that this person possesses or controls.

For the purposes of this paragraph, the term "any other person" may include a person who was:

- (a) found in possession of the infringing goods on a commercial scale;
- (b) found to be using the infringing services on a commercial scale;
- (c) found to be providing on a commercial scale services used in infringing activities; or
- (d) indicated by the person referred to in this paragraphs being involved in the production, manufacture or distribution of the infringing goods or the provision of the infringing services.

2. The information referred to in paragraph 1 may include information regarding any person involved on a commercial scale in the infringement or alleged infringement and regarding the means of production and distribution networks of the infringing goods or services.

ARTICLE 12.48

Other Remedies

1. Each Party shall ensure that the competent judicial authorities shall have the authority to order, upon request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, and without compensation of any sort in such a manner as to minimise the risks of further infringements:

- (a) the recall from the channels of commerce;¹
- (b) the disposal outside the channels of commerce; or
- (c) the destruction,

of goods that they have found to be infringing an intellectual property right.

¹ Each Party shall ensure that this provision applies to infringing goods found in the channels of commerce and that infringers should be ordered to at least recall the goods back from their customers, such as wholesalers, distributors, retailers.

The competent judicial authorities may also order destruction of materials and implements, the predominant use of which has been in the creation or manufacture of the infringing goods, or their disposal outside the channels of commerce in such a manner as to minimise the risks of further infringement.

2. The competent judicial authorities shall have the authority to order that the remedies referred to in paragraph 1, at least for the destruction, including the removal from the channels of commerce for destruction, be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 12.49

Injunctions

Each Party shall ensure that, when a judicial decision finds an infringement of an intellectual property right, the competent judicial authorities may issue against the infringer and, where appropriate, against a party whose services are being used by the infringer and over whom the judicial authority exercises jurisdiction, an injunction aimed at prohibiting the continuation of the infringement.

ARTICLE 12.50

Alternative Measures

A Party may provide that, in appropriate cases and upon request of the person liable to be subject to the measures provided for in Article 12.48 (Other Remedies) or Article 12.49 (Injunctions), the competent judicial authorities may order pecuniary compensation to be paid to the injured party instead of applying the measures provided for in Article 12.48 (Other Remedies) and Article 12.49 (Injunctions) if that person acted unintentionally and without negligence, if execution of the measures in question would cause him disproportionate harm and if pecuniary compensation to the injured party appears reasonably satisfactory.

ARTICLE 12.51

Damages

1. Each Party shall ensure that the competent judicial authorities have the authority to order the infringer who knowingly, or with reasonable grounds to know, engaged in an infringing activity, to pay the right-holder damages to compensate for the actual injury the right holder has suffered as a result of the infringement.

In determining the amount of damages for infringement of intellectual property rights, the competent judicial authorities shall have the authority to:

- (a) take into account all appropriate aspects, such as the negative economic consequences, including lost profits, which the injured party has suffered, any unfair profits made by the infringer¹ and, in appropriate cases, elements other than economic factors²; and
- (b) in appropriate cases, set the damages as a lump sum on the basis of elements such as, at least the amount of royalties or fees which would have been due if the infringer had requested authorisation to use the intellectual property right in question.

2. Where the infringer did not engage, knowingly or with reasonable grounds to know, in infringing activity, a Party may provide that the competent judicial authorities may order in favour of the injured party the recovery of profits or the payment of damages which may be pre-established.

¹ The calculation of unfair profits made by the infringer shall not be duplicated in calculating lost profits.

² The term "elements other than economic factors" shall include moral prejudice caused by the infringement of moral rights of inventors or authors.

ARTICLE 12.52

Legal Costs

Each Party shall provide that the competent judicial authorities, as a general rule and, where appropriate, have the authority to order that the prevailing party be awarded payment by the losing party of court costs or fees and appropriate attorney's fees, or any other expenses as provided for under that Party's domestic law.

ARTICLE 12.53

Publication of Judicial Decisions

The competent judicial authorities shall have the authority to order, pursuant to its domestic law and policies, the publishing or making available to the public, at the expense of the infringer, appropriate information concerning the final judicial decision.

ARTICLE 12.54

Presumption of Authorship or Ownership

The Parties recognise that, for the purposes of applying the measures, procedures and remedies provided for in this Chapter it is sufficient for the name of an author of a literary or artistic work, and for the name of other right holders with regard to their protected subject-matter, to appear on the work or protected subject-matter in the usual manner in order for that author or other right holder to be regarded as such, unless there is proof to the contrary, and consequently to be entitled to institute infringement proceedings.

SUB-SECTION 3

INTERMEDIARY SERVICE PROVIDER

ARTICLE 12.55

Liability of Intermediary Service Provider

1. Each Party shall, in accordance with this Article, provide for limitations or exemptions in its domestic legislation regarding the liability of intermediary service providers, in relation to the provision or use of their services, for infringements of copyright or related rights that take place on or through telecommunication networks¹.
2. The limitations or exemptions referred to in paragraph 1 shall cover at least the following activities:
 - (a) the transmission in a telecommunication network of information provided by a user of the service, or the provision of access to a telecommunication network ("mere conduit");

¹ For greater certainty, this includes the Internet.

- (b) the transmission in a telecommunication network of information provided by a user of the service concerning the automatic, intermediate and temporary storage of that information, performed for the sole purpose of making more efficient the information's onward transmission to other users of the service upon their request ("caching"), on condition that the provider:
- (i) does not modify the information other than for technical reasons;
 - (ii) complies with conditions on access to the information;
 - (iii) complies with rules regarding the updating of the information, specified in a manner widely recognised and used by industry;
 - (iv) does not interfere with the lawful use of technology, widely recognised and used by industry, to obtain data on the use of the information; and
 - (v) removes or disables access to the information it has stored upon obtaining knowledge¹ of the fact that the information at the initial source of the transmission has been removed from the network, or access to it has been disabled;

and

¹ Nothing in this Chapter precludes either Party from defining in its domestic law conditions for determining how the knowledge of illegal information being hosted is obtained.

(c) the storage of information provided by a user of the service at the request of a user of the service ("hosting") on condition that the provider:

(i) does not have the knowledge of illegal information; and

(ii) upon obtaining such knowledge¹, acts expeditiously to remove or to disable access to information.

3. Each Party may in its domestic law, provide for conditions under which intermediary service providers do not qualify for the limitations or exceptions in paragraph 2.

4. The eligibility conditions for intermediary service providers to qualify for the limitations or exceptions in paragraph 2 may not include the intermediary service provider monitoring its service, or seeking facts indicating infringing activity.

5. Each Party may establish procedures for effective notifications of claimed infringement, and effective counter-notifications.

6. This Article shall not affect the possibility for a court or administrative authority, in accordance with each Party's legal system, to require the intermediary service provider to terminate or prevent an infringement.

¹ Nothing in this Chapter precludes either Party from defining in its domestic law conditions for determining how the knowledge of illegal information being hosted is obtained.

SUB-SECTION 4

BORDER ENFORCEMENT

ARTICLE 12.56

Consistency with GATT 1994 and the TRIPS Agreement

In implementing border measures for the enforcement of intellectual property rights by customs authorities, as set out in this Sub-Section, the Parties shall ensure consistency with their obligations under GATT 1994 and the TRIPS Agreement and, in particular, with Article V of GATT 1994 and Article 41 and Section 4 of Part III of the TRIPS Agreement.

ARTICLE 12.57

Definitions

For the purposes of this Sub-Section:

- (a) "counterfeit goods" means counterfeit trademark goods and counterfeit geographical indication goods;

- (b) "counterfeit geographical indication goods" means goods, including packaging, unlawfully bearing a geographical indication identical with the geographical indication validly registered in respect of the same type of goods, or which cannot be distinguished in its essential aspects from such a geographical indication, and the importation of which thereby infringes or the exportation of which would have constituted an infringement of the rights of the geographical indication in question according to the law of the Party where the goods are found;
- (c) "counterfeit trademark goods" means goods, including packaging, bearing without authorisation a trademark which is identical with the trademark validly registered in respect of such goods, or which cannot be distinguished in its essential aspects from such a trademark, and the importation of which thereby infringes or the exportation of which would have constituted an infringement of the rights of the owner of the trademark in question according to the law of the Party where the goods are found;
- (d) "export goods" means goods which are to be taken from the territory of a Party to a place outside that territory, while those goods remain under customs control;
- (e) "goods infringing an intellectual property right" means counterfeit goods and pirated copyright goods the importation or exportation of which, according to the law of the Party where the goods are found, infringe an intellectual property right;
- (f) "import goods" means goods brought into the territory of a Party from a place outside that territory, while those goods remain under customs control; and

- (g) "pirated copyright goods" means goods which are copies made without the consent of the right holder or person duly authorised by the right holder in the country of production and which are made directly or indirectly from an article where the making of that copy, as well as importation or exportation would have constituted an infringement of a copyright or a related right under the law of the Party of importation or exportation, respectively.

ARTICLE 12.58

Scope of Border Measures

1. With respect to import and export goods, each Party shall adopt or maintain procedures under which a right holder can submit applications requesting customs authorities to suspend the import or export of goods suspected of infringing intellectual property rights.
2. The customs authorities shall, in accordance with domestic procedures, suspend the release of the goods suspected of infringing an intellectual property right.

ARTICLE 12.59

Active Involvement of Customs Authorities

The customs authorities shall, on the basis of risk analysis techniques, be active in targeting and identifying shipments containing import and export goods suspected of infringing intellectual property rights. They shall cooperate with right holders, including allowing the provision of information for risk analysis.

ARTICLE 12.60

Specific Cooperation in the Area of Border Measures

1. Without prejudice to subparagraph 2(a) of Article 4.2 (Customs Cooperation and Mutual Administrative Assistance), the Parties shall, where appropriate, promote cooperation and exchange of information and best practices between their customs authorities to enable effective border controls for the purposes of enforcement of intellectual property rights, particularly in order to effectively implement Article 69 of the TRIPS Agreement.
2. With regard to the customs enforcement of intellectual property rights the customs authorities of the Parties shall provide each other with mutual administrative assistance in accordance with Protocol 2 (Mutual Administrative Assistance in Customs Matters).

3. Without prejudice to Article 17.1 (Trade Committee), the Committee on Customs referred to in Article 17.2 (Specialised Committees), shall be responsible to ensure the proper functioning and implementation of this Article. The Committee on Customs shall set the priorities and provide for the adequate procedures for cooperation between the competent authorities.

SUB-SECTION 5

OTHER PROVISIONS RELATING TO ENFORCEMENT

ARTICLE 12.61

Codes of Conduct

The Parties shall encourage:

- (a) the development, by trade or professional associations or organisations, of codes of conduct aimed at contributing towards the enforcement of intellectual property rights; and
- (b) the submission to the competent authorities of the Parties of draft codes of conduct and of any evaluations of the application of those codes of conduct.

SECTION D

COOPERATION AND INSTITUTIONAL PROVISIONS

ARTICLE 12.62

Cooperation

1. The Parties shall cooperate with a view to supporting the implementation of this Chapter.
2. Subject to Chapter 16 (Cooperation and Capacity Building), areas of cooperation include, but are not limited to, the following activities:
 - (a) exchange of information on the legal framework concerning intellectual property rights and relevant rules of protection and enforcement as well as exchange of experiences between the Union and Viet Nam on legislative progress;
 - (b) exchange of experiences and information between the Union and Viet Nam on enforcement of intellectual property rights;
 - (c) exchange of experiences between the Union and Viet Nam on enforcement at central and sub-central levels by customs, police, administrative and judiciary bodies as well as coordination of their actions to prevent exports of counterfeit goods, including with other countries;

- (d) capacity building, and exchange and training of personnel;
- (e) promotion and dissemination of information on intellectual property rights in, *inter alia*, business circles, socio-professional and social organisations as well as promotion of public awareness of consumers and right holders;
- (f) enhancement of intergovernmental cooperation between, *inter alia*, intellectual property offices; and
- (g) active promotion of awareness and education of the general public on intellectual property rights policies by formulating effective strategies to identify key audiences and creating communication programmes to increase consumer and media awareness on the impact of intellectual property violations, including the risk to health and safety and the connection to organised crime.

3. Without prejudice to paragraphs 1 and 2, the Parties agree to address, as necessary, topics relevant to the protection and enforcement of intellectual property rights covered by this Chapter, and also any other relevant issue in the Working Group on Intellectual Property Rights, including Geographical Indications, established pursuant to Article 17.3 (Working Groups).

ARTICLE 12.63

Working Group on Intellectual Property Rights, including Geographical Indications

1. The Working Group on Intellectual Property Rights, including Geographical Indications, established pursuant to Article 17.3 (Working Groups), shall consist of representatives of the Parties for the purposes of monitoring the implementation of this Chapter, intensifying their cooperation and holding dialogues on intellectual property rights, including geographical indications.
2. The Working Group on Intellectual Property Rights, including Geographical Indications may consider any matter related to the implementation and operation of this Chapter. In particular, it shall be responsible for:
 - (a) preparing a recommendation for the Parties to amend Annex 12-A (List of Geographical Indications) as regards geographical indications in accordance with Article 12.26 (Amendment of the List of Geographical Indications);
 - (b) exchanging information on legislative and policy developments on geographical indications and any other matter of mutual interest in the area of geographical indications; and
 - (c) exchanging information on geographical indications for the purposes of considering their protection in accordance with this Sub-Section 3 (Geographical Indications) of Section B (Standards Concerning Intellectual Property Rights).

CHAPTER 13

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 13.1

Objectives

1. The objective of this Chapter is to promote sustainable development, notably by fostering the contribution of trade and investment related aspects of labour and environmental issues.
2. The Parties recall the *Agenda 21 on Environment and Development* of 1992, the *Johannesburg Plan of Implementation of the World Summit on Sustainable Development* of 2002, the *Ministerial Declaration of the United Nations Economic and Social Council on Full Employment and Decent Work* of 2006, the *International Labour Organization* (hereinafter referred to as "ILO") *Decent Work Agenda*, the *Outcome Document of the United Nations Conference on Sustainable Development* of 2012, entitled "*The future we want*", and the *Outcome Document of the United Nations Summit on Sustainable Development* of 2015, entitled "*Transforming Our World: the 2030 Agenda for Sustainable Development*". They affirm their commitment to promote the development of international trade in such a way as to contribute to the objective of sustainable development, for the welfare of present and future generations. The objective of sustainable development shall be integrated in their bilateral trade relationship.

3. The Parties affirm their commitment to pursue sustainable development, which consists of economic development, social development and environmental protection all three being inter-dependent and mutually reinforcing.
4. The Parties underline the benefits of cooperating on trade-related labour¹ and environmental issues as part of the global approach to trade and sustainable development.
5. This Chapter embodies a cooperative approach based on common values and interests, taking into account the differences in the Parties' respective levels of development.

ARTICLE 13.2

Right to Regulate and Levels of Protection

1. The Parties recognise their respective right to:
 - (a) determine its sustainable development objectives, strategies, policies and priorities;
 - (b) establish its own levels of domestic protection in the environmental and social areas as it deems appropriate; and

¹ For the purposes of this Chapter, "labour issues" mean those under the Decent Work Agenda, as referred to in the *ILO Declaration on Social Justice for a Fair Globalization*, adopted by the International Labour Conference at its 97th Session, in Geneva on 10 June 2008.

(c) adopt or modify accordingly its relevant laws and policies in a manner consistent with the internationally recognised standards, and the agreements, to which a Party is party, referred to in Articles 13.4 (Multilateral Labour Standards and Agreements) and 13.5 (Multilateral Environmental Agreements).

2. Each Party shall endeavour to ensure that its laws and policies provide for and encourage high levels of domestic protection in the environmental and social areas and shall continuously endeavour to improve those laws and policies.

ARTICLE 13.3

Upholding Levels of Protection

1. The Parties stress that weakening the levels of protection in environmental or labour areas is detrimental to the objectives of this Chapter and that it is inappropriate to encourage trade and investment by weakening the levels of protection afforded in domestic environmental or labour law.

2. A Party shall not waive or derogate from, or offer to waive or derogate from, its environmental or labour laws, in a manner affecting trade and investment between the Parties.

3. A Party shall not, through a sustained or recurring course of action or inaction, fail to effectively enforce its environmental and labour laws, as an encouragement for trade and investment.

4. A Party shall not apply environmental and labour laws in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade.

ARTICLE 13.4

Multilateral Labour Standards and Agreements

1. The Parties recognise the importance of full and productive employment and decent work for all, in particular as a response to globalisation. The Parties reaffirm their commitment to promote the development of their bilateral trade in a way that is conducive to full and productive employment and decent work for all, including for women and young people. In this context, the Parties shall consult and cooperate, as appropriate, on trade-related labour issues of mutual interest.

2. Each Party reaffirms its commitments, in accordance with its obligations under the ILO and the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up*, adopted by the International Labour Conference at its 86th Session in 1998, to respect, promote and effectively implement the principles concerning the fundamental rights at work, namely:

- (a) the freedom of association and the effective recognition of the right to collective bargaining;
- (b) the elimination of all forms of forced or compulsory labour;

(c) the effective abolition of child labour; and

(d) the elimination of discrimination in respect of employment and occupation.

3. Each Party shall:

(a) make continued and sustained efforts towards ratifying, to the extent it has not yet done so, the fundamental ILO conventions;

(b) consider the ratification of other conventions that are classified as up to date by the ILO, taking into account its domestic circumstances; and

(c) exchange information with the other Party with regard to the ratifications mentioned in subparagraphs (a) and (b).

4. Each Party reaffirms its commitment to effectively implement in its domestic laws and regulations and practice the ILO conventions ratified by Viet Nam and the Member States of the Union, respectively.

5. The Parties recognise that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes.

ARTICLE 13.5

Multilateral Environmental Agreements

1. The Parties recognise the value of multilateral environmental governance and agreements as a response of the international community to environmental challenges and stress the need to enhance the mutual supportiveness between trade and environment. The Parties shall consult and cooperate, as appropriate, with respect to trade-related environmental issues of mutual interest.
2. Each Party reaffirms its commitment to effectively implement in its domestic law and practice the multilateral environmental agreements to which it is party.
3. The Parties shall exchange in the Committee on Trade and Sustainable Development and, as appropriate, on other occasions, information and experiences on their respective situation and progress with regard to the ratification of multilateral environmental agreements or their amendments.
4. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures to implement the multilateral environmental agreements to which it is a party, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade.

ARTICLE 13.6

Climate Change

1. In order to address the urgent threat of climate change, the Parties reaffirm their commitment to reaching the ultimate objective of the *United Nations Framework Convention on Climate Change* of 1992 (hereinafter referred to as "UNFCCC") and to effectively implementing the UNFCCC, the *Kyoto Protocol to the United Nations Framework Convention On Climate Change*, as last amended on 8 December 2012 (hereinafter referred to as "Kyoto Protocol"), and the *Paris Agreement*, done at 12 December 2015, established thereunder. The Parties shall cooperate on the implementation of the UNFCCC, the Kyoto Protocol and the *Paris Agreement*. The Parties shall, as appropriate, cooperate and promote the positive contribution of this Chapter to enhance the capacities of the Parties in the transition to low greenhouse gas emissions and climate-resilient economies, in accordance with the Paris Agreement.

2. Within the UNFCCC framework, the Parties recognise the role of domestic policies in addressing climate change. Accordingly, the Parties shall consult and share information and experiences of priority or of mutual interest, including:

- (a) best practices and lessons learned in designing, implementing, and operating mechanisms for pricing carbon;

- (b) promotion of domestic and international carbon markets, including through mechanisms such as Emissions Trading Schemes and Reducing Emissions from Deforestation and Forest Degradation; and
- (c) promotion of energy efficiency, low-emission technology and renewable energy.

ARTICLE 13.7

Biological Diversity

1. The Parties recognise the importance of ensuring the conservation and sustainable use of biological diversity in accordance with the *Convention on Biological Diversity* of 1992 (hereinafter referred to as "CBD") and the *Strategic Plan for Biodiversity 2011-2020 and the Aichi Biodiversity Targets*, adopted at the tenth meeting of the Conference of the Parties in Nagoya on 18 to 29 October 2010, *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, as last amended in Gaborone in 1983 (hereinafter referred to as "CITES"), and other relevant international instruments to which they are party, as well as the decisions adopted thereunder.

2. The Parties recognise, in accordance with Article 15 of the CBD, the sovereign rights of states over their natural resources and that the authority to determine access to their genetic resources rests with their respective governments and is subject to their domestic law. The Parties shall endeavour to create conditions to facilitate access to genetic resources for environmentally sound uses and not to impose restrictions that run counter to the objectives of the CBD. The Parties recognise that access to genetic resources shall be subject to the prior informed consent of the Party providing genetic resources, unless otherwise determined by that Party.

3. To this end, each Party shall:

- (a) encourage trade in products which contribute to the sustainable use and conservation of biological diversity, in accordance with its domestic laws and regulations;
- (b) promote and encourage the conservation and sustainable use of biological diversity, including access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation;
- (c) exchange information with the other Party on actions such as strategies, policy initiatives, programmes, action plans, consumers' awareness campaigns of relevance in a trade context which aim at halting the loss of biological diversity and reducing pressures on biological diversity and, where relevant, cooperate to maximise the impact and ensure the mutual supportiveness of its respective policies;

- (d) adopt and implement appropriate effective measures, which are consistent with its commitments under international treaties to which it is a party, leading to a reduction of illegal trade in wildlife, such as awareness raising campaigns, monitoring and enforcement measures;
- (e) enhance cooperation with the other Party, as appropriate, to propose new animal and plant species to be included in Appendices I and II to the CITES; and
- (f) cooperate with the other Party at regional and global levels, as appropriate, with the aim of promoting the conservation and sustainable use of biological diversity in natural or agricultural ecosystems, including endangered species, their habitat, specially protected natural areas and genetic diversity; the restoration of ecosystems; the elimination or reduction of negative environmental impacts resulting from the use of living and non-living natural resources, including ecosystems; the access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation.

ARTICLE 13.8

Sustainable Forest Management and Trade in Forest Products

1. The Parties recognise the importance of ensuring the conservation and sustainable management of forest resources in contributing to their economic, environmental and social objectives.

2. To this end, each Party shall:
- (a) encourage the promotion of trade in forest products from sustainably managed forests and harvested in accordance with the domestic legislation of the country of harvest; this may include the conclusion of a *Forest Law Enforcement Governance and Trade ("FLEGT") Voluntary Partnership Agreement*;
 - (b) exchange information with the other Party on measures to promote consumption of timber and timber products from sustainably managed forests and, where relevant, cooperate to develop such measures;
 - (c) adopt measures which are consistent with domestic laws and international treaties to which it is a party, to promote the conservation of forest resources and combat illegal logging and related trade;
 - (d) exchange information with the other Party on actions, as appropriate, to improve forest law enforcement and, where relevant, cooperate to maximise the impact and ensure the mutual supportiveness of their respective policies aiming at excluding illegally harvested timber and timber products from trade flows; and
 - (e) cooperate with the other Party at regional and global levels, as appropriate, with the aim of promoting the conservation and sustainable management of all types of forests.

ARTICLE 13.9

Trade and Sustainable Management of Living Marine Resources and Aquaculture Products

1. The Parties recognise the importance of ensuring the conservation and sustainable management of living marine resources and marine ecosystems as well as the promotion of responsible and sustainable aquaculture.
2. To this end, each Party shall:
 - (a) comply with long-term conservation and management measures and sustainable exploitation of marine living resources as defined in the *United Nations Convention on the Law of the Sea of 1982*; encourage compliance with the *Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks*, done at New York on 24 July to 4 August 1995, the *Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas*, approved by the Food and Agriculture Organization Conference at its 27th Session in November 1993, and the *Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing*, approved by the Food and Agriculture Organization Conference on 22 November 2009; and adhere to the principles of the *Code of Conduct for Responsible Fisheries*, adopted by the Food and Agriculture Organization Conference in Cancun on 31 October 1995;

- (b) cooperate with the other Party, as appropriate, with and within Regional Fisheries Management Organisations to which it is a member, observer or cooperating non-contracting party, including through effective application of their monitoring, control and surveillance and enforcement of management measures and, where applicable, implement their Catch Documentation or Certification Schemes;
- (c) cooperate with the other Party and actively engage in the fight against illegal, unreported and unregulated (hereinafter referred to as "IUU") fishing and fishing-related activities with comprehensive, effective and transparent measures to combat IUU. Each Party shall also facilitate the exchange of information on IUU activities and implement policies and measures to exclude products resulting from IUU from trade flows;
- (d) promote the development of sustainable aquaculture, taking into account its economic, social and environmental aspects; and
- (e) exchange information on all new measures on management of living marine resources and fishery products that may impact trade between the Parties, in the Committee on Trade and Sustainable Development and, as appropriate, on other occasions.

ARTICLE 13.10

Trade and Investment Favouring Sustainable Development

1. Each Party affirms its commitment to enhance the contribution of trade and investment to the goal of sustainable development in its economic, social and environmental dimensions.

2. To that end, the Parties:
 - (a) recognise the beneficial role that decent work may have for economic efficiency, innovation and productivity, and they shall encourage greater policy coherence between trade policies, on the one hand, and labour policies on the other;

 - (b) shall endeavour to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement;

 - (c) shall endeavour to facilitate trade and investment in goods and services of particular relevance for climate change mitigation, such as sustainable renewable energy and energy efficient goods and services, including through the development of policy frameworks conducive to the deployment of best available technologies;

- (d) recognise that voluntary initiatives can contribute to the achievement and maintenance of high levels of environmental and labour protection and complement domestic regulatory measures; therefore each Party in accordance with its domestic laws or policies, shall encourage the development of, and participation in, such initiatives, including voluntary sustainable assurance schemes such as fair and ethical trade schemes and eco-labels; and

- (e) in accordance with their domestic laws or policies agree to promote corporate social responsibility, provided that measures related thereto are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade. Measures for the promotion of corporate social responsibility include, among others, exchange of information and best practices, education and training activities and technical advice. In this regard, each Party takes into account relevant internationally agreed instruments that have been endorsed or are supported by that Party, such as the *Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises*, the *United Nations Global Compact* and the *ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy*.

ARTICLE 13.11

Scientific Information

When preparing and implementing measures aimed at protecting the environment or labour conditions that may affect trade and investment, each Party shall take into account relevant available scientific, technical and innovation-related information, and relevant international standards, guidelines or recommendations, including the precautionary principle.

ARTICLE 13.12

Transparency

Each Party shall, in accordance with its domestic law and Chapter 14 (Transparency), ensure that any measures aimed at protecting the environment and labour conditions that may affect trade and investment are developed, introduced and implemented in a transparent manner, with due notice and an opportunity to interested persons to provide their views.

ARTICLE 13.13

Review of Sustainability Impacts

The Parties shall, jointly or individually, review, monitor and assess the impact of the implementation of this Agreement on sustainable development through their respective policies, practices, participative processes and institutions.

ARTICLE 13.14

Working Together on Trade and Sustainable Development

1. The Parties, recognising the importance of working together on trade-related aspects of sustainable development in order to achieve the objectives of this Chapter, may work together in, *inter alia*, the following areas:
 - (a) trade and sustainable development in international *fora*, including the ILO, the Asia-Europe Meeting, the United Nations Environment Programme and under multilateral environmental agreements;
 - (b) exchange of information and experience with regard to methodologies and indicators for impact assessments on trade sustainability;

- (c) the impact of labour and environment laws, regulations, norms and standards, on trade or investment as well as the impact of trade or investment rules on labour and environment, including on the development of strategies and policies on sustainable development;
- (d) sharing experience on promoting the ratification and implementation of fundamental, priority and other up-to-date ILO conventions and multilateral environmental agreements of relevance to trade;
- (e) trade-related aspects of the *ILO Decent Work Agenda*, in particular the inter-linkage between trade and full and productive employment for all, including youth, women and people with disabilities, labour market adjustment, core and other international labour standards, labour statistics, human resources development and lifelong learning, social protection for all including for vulnerable and disadvantaged groups, such as migrant workers, women, youth and people with disabilities, and social inclusion, social dialogue and gender equality;
- (f) trade-related aspects of multilateral environmental agreements, including customs cooperation;
- (g) trade-related aspects of the current and future international climate change regime, including means to promote low-carbon technologies and energy efficiency;
- (h) sharing information and experience about certification and labelling schemes, including eco-labelling;

- (i) promoting corporate social responsibility and accountability, including with regard to the internationally agreed instruments that have been endorsed or are supported by each Party;
 - (j) trade-related measures to promote the conservation and sustainable use of biological diversity, including the mapping, assessment and valuation of ecosystems and their services, and to combat illegal international trade in wildlife;
 - (k) trade-related measures to promote the conservation and sustainable management of forests with a view to reducing deforestation and illegal logging;
 - (l) trade-related measures to promote sustainable fishing practices and trade in sustainably managed fish products; and
 - (m) sharing information and experience about trade-related aspects concerning the definition and implementation of green growth strategies and policies, including but not limited to sustainable production and consumption, climate change mitigation and adaptation, and environmentally sound technology.
2. The Parties shall share information and experience for the purposes of developing and implementing cooperation and capacity-building activities on trade and sustainable development.

3. In accordance with Chapter 16 (Cooperation and Capacity Building), the Parties may work together in the areas referred to in paragraph 1 by means of, *inter alia*:

- (a) workshops, seminars, training and dialogues to share knowledge, experiences and best practices;
- (b) studies; and
- (c) technical assistance and capacity building, as appropriate.

The Parties may agree other forms of cooperation.

ARTICLE 13.15

Institutional Provisions

1. Each Party shall designate a contact point within its administration for the purposes of implementing this Chapter.
2. The Committee on Trade and Sustainable Development established pursuant to Article 17.2 (Specialised Committees) shall comprise senior officials from the relevant administrations of each Party or officials they designate.

3. The Committee on Trade and Sustainable Development shall meet within the first year after the date of entry into force of this Agreement, and thereafter as necessary, to review the implementation of this Chapter, including cooperation under Article 13.14 (Working Together on Trade and Sustainable Development). The Committee on Trade and Sustainable Development shall establish its own rules of procedure, and reach its conclusions by mutual agreement.

4. Each Party shall convene a new or consult an existing domestic advisory group or groups on sustainable development with the task of advising on the implementation of this Chapter. Each Party shall decide on its domestic procedures for the establishment of its domestic advisory group or groups and the appointment of the members of such group or groups. The group or groups shall comprise independent representative organisations, ensuring a balanced representation of economic, social and environmental stakeholders, including, among others, employers' and workers' organisations, business groups, and environmental organisations. Each domestic advisory group may, on its own initiative, submit views or recommendations to its respective Party on the implementation of this Chapter.

5. Members of the domestic advisory group or groups of each Party shall meet in a joint forum to conduct a dialogue on sustainable development aspects of trade relations between the Parties. By joint agreement, domestic advisory groups of both Parties may involve other stakeholders in meetings of the joint forum. The forum shall be based on a balanced representation of economic, social and environmental stakeholders. The report of each meeting of the joint forum shall be submitted to the Committee on Trade and Sustainable Development and thereafter be made publicly available.

6. Unless the Parties agree otherwise, the joint forum shall meet once a year and in conjunction with the meetings of the Committee on Trade and Sustainable Development. On such occasions, the Parties shall present to the joint forum an update on the implementation of this Chapter. The Parties shall agree on the operation of the joint forum no later than one year after the date of entry into force of this Agreement.

ARTICLE 13.16

Government Consultations

1. In the event of disagreement on any matter covered under this Chapter, the Parties shall only have recourse to the procedures established under this Article and Article 13.17 (Panel of Experts). Except as otherwise provided for in this Chapter, Chapter 15 (Dispute Settlement) and its Annex 15-C (Mediation Mechanism) does not apply to this Chapter. Annex 15-A (Rules of Procedure) applies *mutatis mutandis* in accordance with paragraph 2 of Article 13.17 (Panel of Experts).

2. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point of the other Party. The request shall present the matter clearly, identifying the problem at issue and providing a brief summary of the claims under this Chapter, including the indication of the relevant provisions thereof and an explanation of how the problem affects the objectives of this Chapter, as well as any other information the Party deems relevant. Consultations shall start promptly after a Party delivers a request for consultations.

3. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter. During consultations, special attention shall be given to the particular problems and interests of the Party which is a developing country. Where relevant, the Parties shall give due consideration to the activities of the ILO or relevant multilateral environmental organisations or bodies and may, by mutual agreement, seek advice from these organisations or bodies, or any other body or person they deem appropriate, in order to fully examine the matter.
4. If a Party considers that the matter needs further discussion that Party may, by delivering a written request to the contact point of the other Party, request that the Committee on Trade and Sustainable Development be convened to consider the matter. The Committee on Trade and Sustainable shall convene promptly and endeavour to agree on a resolution of the matter.
5. Where appropriate, the Committee on Trade and Sustainable Development may seek the advice of the domestic advisory group or groups of either Party or both Parties or other expert assistance, with the objective of facilitating its analysis.
6. Any resolution reached by the Parties on the matter shall be made publicly available, unless otherwise mutually decided.

ARTICLE 13.17

Panel of Experts

1. If the matter has not been satisfactorily resolved by the Committee on Trade and Sustainable Development within 120 days, or a longer period agreed by both Parties, after the delivery of a request for consultations under Article 16.4 (Relations with Other Chapters), a Party may request, by delivering a written request to the contact point of the other Party, that a Panel of Experts be convened to examine that matter.

2. The Committee on Trade and Sustainable Development shall, after the entry into force of this Agreement, establish rules of procedures for the Panel of Experts for any procedural matter that is not covered in this Article. Unless the Committee on Trade and Sustainable Development agrees otherwise, pending the establishment of such rules of procedures, the Rules of Procedure set out in Annex 15-A (Rules of Procedure) shall apply *mutatis mutandis*, taking into account the nature of the work of the Panel of Experts.

3. The Committee on Trade and Sustainable Development shall, at its first meeting after the entry into force of this Agreement, establish a list of at least fifteen individuals who are willing and able to serve on the Panel of Experts. This list shall be composed of three sub-lists: one sub-list for each Party and one sub-list of individuals who are not nationals of either Party and who shall act as chairperson of the Panel of Experts. Each Party shall propose for its sub-list at least five individuals to serve as experts. The Parties shall also select at least five individuals for the sub-list of chairpersons. At its meetings, the Committee on Trade and Sustainable Development shall review the list and ensure that it is maintained at least at the level of fifteen individuals.

4. The list referred to in paragraph 3 shall comprise individuals with specialised knowledge of, or expertise in, labour or environmental law, issues addressed in this Chapter, or the resolution of disputes arising under international agreements. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government with regard to issues related to the matter at stake, or be affiliated with the government of any Party. The principles set out in Annex 15-B (Code of Conduct for Arbitrators and Mediators) shall apply to experts *mutatis mutandis*, taking into account the nature of their work.

5. A Panel of Experts shall be composed of three members, unless otherwise agreed by the Parties. Within 30 days of the date of receipt by the responding Party of the request for the establishment of a Panel of Experts, the Parties shall consult in order to reach an agreement on its composition. In the event that the Parties are unable to agree on the composition of the Panel of Experts within this time-frame, they shall select the chairperson from the relevant sub-list referred to in paragraph 3, by mutual agreement or, in the event that they cannot agree within another seven days, by lot. Each Party shall select one expert complying with the requirements referred to in paragraph 4 within 14 days after the end of the 30-days period. The Parties may agree on any other expert complying with the requirements referred to in paragraph 4 to serve on the Panel of Experts. In the event that the composition of the Panel of Experts has not been completed within the time-frame of 44 days from the date of receipt by the responding Party of the request for the establishment of a Panel of Experts, the remaining expert or experts shall be selected within seven days by lot from the sub-list or sub-lists referred to in paragraph 3 among the individuals proposed by the Party or Parties who has or have not completed the procedure. In the event that the list referred to in paragraph 3 has not yet been established, the experts shall be selected by lot from the individuals who have been formally proposed by both Parties or, in the event that only one Party has made its proposal, by one of the Parties. The date of establishment of the Panel of Experts shall be the date on which the last of the three experts is selected.

6. Unless the Parties agree otherwise within seven days from the date of establishment of the Panel of Experts, the terms of reference of the Panel of Experts shall be:

"To examine, in the light of the relevant provisions of the Trade and Sustainable Development Chapter, the matter referred to in the request for the establishment of the Panel of Experts, and to issue reports, in accordance with paragraph 8 of this Article, making recommendations for the solution of the matter."

7. In matters relating to the respect of the multilateral agreements as set out in Article 13.4 (Multilateral Labour Standards and Agreements) Article 13.5 (Multilateral Environmental Agreements), the Panel should seek information and advice from the ILO or bodies of the relevant multilateral environmental agreement. Any information obtained under this paragraph shall be provided to both Parties for their comments.

8. The Panel of Experts shall issue an interim and a final report to the Parties. These reports shall set out the findings of facts, the applicability of the relevant provisions and the basic rationale behind any findings and recommendations. The Panel of Experts shall issue the interim report to the Parties not later than 90 days from the date of its establishment. Any Party may submit written comments to the Panel of Experts on the interim report within 45 days of its issuance. After considering any such written comments, the Panel of Experts may modify the report and make any further examination it considers appropriate. The Panel of Experts shall issue the final report to the Parties no later than 150 days from the date of its establishment. Where it considers that the deadlines set in this paragraph cannot be met, the chairperson of the Panel of Experts shall notify the Parties in writing, stating the reasons for the delay and the date on which the Panel of Experts plans to issue its interim or final report. The Panel of Experts shall issue the final report no later than 180 days after the date of its establishment, unless the Parties agree otherwise. This final report shall be made publicly available unless otherwise mutually decided.

9. The Parties shall discuss appropriate actions or measures to be implemented taking into account the final report of the Panel of Experts and the recommendations therein. The Party concerned shall inform its domestic advisory group or groups and the other Party of its decisions on any actions or measures to be implemented no later than 90 days, or a longer period of time mutually agreed by the Parties, after the final report has been submitted to the Parties. The follow-up to the implementation of such actions or measures shall be monitored by the Committee on Trade and Sustainable Development. The domestic advisory group or groups and the joint forum may submit observations to the Committee on Trade and Sustainable Development in this regard.

CHAPTER 14

TRANSPARENCY

ARTICLE 14.1

Objective and Scope

Recognising the impact that regulatory environment and procedures may have on trade and investment, each Party shall promote a predictable regulatory environment and efficient procedures for economic operators, especially small and medium-sized enterprises.

ARTICLE 14.2

Definitions

For the purposes of this Chapter:

- (a) "interested person" means any natural or legal person that may be affected by a measure of general application; and

- (b) "measure of general application" includes laws, regulations, judicial decisions, procedures and administrative rulings of general application that may have an impact on any matter covered by this Agreement.

ARTICLE 14.3

Publication

1. Each Party shall ensure that a measure of general application:
 - (a) is published promptly by means of an officially designated medium, including, where possible, electronic means, in such a manner as to enable governments and interested persons to become acquainted with it; and
 - (b) allows for a sufficient period of time between publication and entry into force of that measure, except where this is not possible for reasons of urgency.
2. Each Party shall:
 - (a) endeavour to publish at an early appropriate stage any proposal to adopt or amend any measure of general application, including, upon request, an explanation of the objective of, and rationale for, the proposal;

- (b) provide reasonable opportunities for interested persons to comment on any proposal to adopt or amend any measure of general application, allowing, in particular, for sufficient time for such opportunities, except where this is not possible for reasons of urgency; and
- (c) endeavour to take into consideration the comments received from interested persons with respect to any proposal to adopt or amend any measure of general application.

ARTICLE 14.4

Enquiries and Contact Points

1. Each Party shall, upon the entry into force of this Agreement, designate a contact point in order to ensure the effective implementation of this Agreement and to facilitate communication between the Parties on any matter covered by this Agreement.
2. Upon request of the other Party, the contact points shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.

3. Each Party shall, within its available resources, establish or maintain appropriate mechanisms, including those provided for in other Chapters of this Agreement, for responding to enquiries from any interested person regarding any measure of general application which is proposed or in force, and how it would be applied. Enquiries may be addressed through contact points designated under paragraph 1 or any other mechanism as appropriate, unless a specific mechanism is established in this Agreement.
4. Each Party shall provide for mechanisms available to interested persons seeking a solution to problems that have arisen from the application of a measure of general application under this Agreement.
5. The Parties recognise that responses provided pursuant to this Article may not be definitive or legally binding but for information purposes only.
6. Each Party shall provide, upon request, an explanation of the objective of, and rationale for measures of general application.
7. Upon request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any measure or proposed measure of general application that the requesting Party considers might materially affect the operation of this Agreement, regardless of whether the requesting Party has been previously notified of that measure.

ARTICLE 14.5

Administration of Measures of General Application

Each Party shall administer in a uniform, objective, impartial and reasonable manner all measures of general application. Each Party, in applying such measures to particular persons, goods or services of the other Party, shall

- (a) endeavour to provide interested persons that are directly affected by proceedings, with reasonable notice, in accordance with its domestic procedures, when proceedings are initiated, including a description of the nature of the proceedings, a statement of the legal authority under which the proceedings are initiated and a general description of any issues in question;
- (b) afford such interested persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceedings and the public interest permit; and
- (c) ensure that its procedures are based on, and in accordance with, its domestic law.

ARTICLE 14.6

Review and Appeal

1. Each Party shall establish or maintain, in accordance with its domestic law, judicial, arbitral or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of administrative action relating to matters covered by this Agreement. Those tribunals and procedures shall be impartial and independent of the office or authority entrusted with administrative enforcement, and shall not have any substantial interest in the outcome of the matter.
2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceedings are provided with the right to:
 - (a) a reasonable opportunity to support or defend their respective positions; and
 - (b) a decision based on the evidence and submissions of record or, where required by its domestic law, the record compiled by the administrative authority.
3. Each Party shall ensure, subject to appeal or further review as provided for in its domestic law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

ARTICLE 14.7

Good Regulatory Practice and Administrative Behaviour

1. The Parties agree to cooperate in promoting regulatory quality and performance, including through exchange of information and best practices on their respective regulatory reform processes and regulatory impact assessments.
2. The Parties subscribe to the principles of good administrative behaviour and agree to cooperate in promoting such principles, including through the exchange of information and best practices.

ARTICLE 14.8

Specific Rules

This Chapter applies without prejudice to any specific rules established in other Chapters of this Agreement.

CHAPTER 15

DISPUTE SETTLEMENT

SECTION A

OBJECTIVE AND SCOPE

ARTICLE 15.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling any dispute between the Parties regarding the interpretation and application of this Agreement with a view to arriving at a mutually agreed solution.

ARTICLE 15.2

Scope

This Chapter applies with respect to the avoidance and settlement of any dispute between the Parties regarding the interpretation or application of the provisions of this Agreement, except as otherwise provided for in this Agreement.

SECTION B

CONSULTATIONS AND MEDIATION

ARTICLE 15.3

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 15.2 (Scope) by entering into consultations in good faith with the aim of reaching a mutually agreed solution.
2. A Party shall seek consultations by means of a written request to the other Party, copied to the Trade Committee, identifying the measure at issue and the relevant provisions of this Agreement.

3. Consultations shall be held within 30 days of the date of receipt of the request referred to in paragraph 2 and take place, unless the Parties agree otherwise, in the territory of the Party to which the request is made. The consultations shall be deemed concluded within 45 days of the date of receipt of the request, unless both Parties agree to continue consultations. Consultations, in particular all information disclosed and positions taken by the Parties, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

4. Consultations on matters of urgency, including those regarding perishable goods, seasonal goods or seasonal services, shall be held within 15 days of the date of receipt of the request referred to in paragraph 2. The consultations shall be deemed concluded within 20 days, unless both Parties agree to continue consultations.

5. The Party that sought consultations may have recourse to Article 15.5 (Initiation of the Arbitration Procedure) if:

- (a) the other Party does not respond to the request for consultations within 15 days of the date of its receipt;
- (b) the consultations are not held within the timeframes provided for in paragraphs 3 or 4;

(c) the Parties agree not to have consultations; or

(d) the consultations have been concluded without a mutually agreed solution.

6. During consultations each Party shall provide sufficient factual information for an examination of the manner in which the measure at issue could affect the operation and application of this Agreement.

ARTICLE 15.4

Mediation Mechanism

The Parties may at any time agree to enter into a mediation procedure pursuant to Annex 15-C (Mediation Mechanism) with respect to any measure adversely affecting trade or investment between the Parties.

SECTION C

DISPUTE SETTLEMENT PROCEDURES

SUB-SECTION 1

ARBITRATION PROCEDURE

ARTICLE 15.5

Initiation of the Arbitration Procedure

1. If the Parties fail to resolve the dispute by recourse to consultations as provided for in Article 15.3 (Consultations), the Party that sought consultations may request the establishment of an arbitration panel.
2. The request for the establishment of an arbitration panel shall be made in writing to the other Party and copied to the Trade Committee. The complaining Party shall identify the measure at issue in its request, and explain how that measure is inconsistent with the provisions of this Agreement in such a manner as to clearly present the legal basis for the complaint.

ARTICLE 15.6

Terms of Reference of the Arbitration Panel

Unless the Parties agree otherwise within 10 days of the date of the selection of the arbitrators, the terms of reference of the arbitration panel shall be:

"To examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 15.5 (Initiation of the Arbitration Procedure), to rule on the conformity of the measure in question with the provisions referred to in Article 15.2 (Scope), and to make findings of fact, the applicability of relevant provisions and the basic rationale for any findings and recommendations, in accordance with Articles 15.10 (Interim Report) and 15.11 (Final Report).".

ARTICLE 15.7

Establishment of the Arbitration Panel

1. An arbitration panel shall be composed of three arbitrators.
2. Within 10 days of the date of receipt by the Party complained against of the request for the establishment of an arbitration panel, the Parties shall consult in order to agree on the composition of the arbitration panel.

3. If the Parties do not agree on the composition of the arbitration panel within the time frame provided for in paragraph 2, each Party may appoint an arbitrator from the sub-list of that Party established under Article 15.23 (List of Arbitrators) within 10 days from the expiry of the time frame provided for in paragraph 2. If a Party fails to appoint an arbitrator from its sub-list the arbitrator shall be selected by lot, upon request of the other Party, by the chair of the Trade Committee, or the chair's delegate, from the sub-list of that Party established under Article 15.23 (List of Arbitrators).
4. If the Parties do not agree on the chairperson of the arbitration panel within the time frame provided for in paragraph 2 the chair of the Trade Committee, or the chair's delegate, shall select by lot, upon request of a Party, the chairperson of the arbitration panel from the sub-list of chairpersons established under Article 15.23 (List of Arbitrators).
5. The chair of the Trade Committee, or the chair's delegate, shall select the arbitrators within five days of the request referred to in paragraphs 3 or 4.
6. The date of establishment of the arbitration panel shall be the date on which the three selected arbitrators have notified the Parties of the acceptance of their appointment in accordance with Annex 15-A (Rules of Procedure).
7. If any of the lists provided for in Article 15.23 (List of Arbitrators) have not been established or do not contain sufficient names at the time a request is made pursuant to paragraphs 3 or 4, the arbitrators shall be drawn by lot from among the individuals who have been formally proposed by both Parties or by a Party in the event that only one Party has made a proposal.

ARTICLE 15.8

Dispute Settlement Proceedings of the Arbitration Panel

1. The rules and procedures set out in this Article, Annexes 15-A (Rules of Procedure) and 15-B (Code of Conduct for Arbitrators and Mediators) shall govern the dispute settlement proceedings of an arbitration panel.
2. Unless the Parties agree otherwise, they shall meet the arbitration panel within 10 days of its establishment in order to determine all matters that the Parties or the arbitration panel deem appropriate, including the timetable of the proceedings and the remuneration and expenses of the arbitrators in accordance with Annex 15-A (Rules of Procedure). Arbitrators and representatives of the Parties may take part in this meeting via telephone or video conference.
3. The venue of the hearing shall be decided by mutual consent of the Parties. If the Parties do not agree on the venue of the hearing, it shall be held in Brussels if the complaining Party is Viet Nam and in Ha Noi if the complaining Party is the Union.
4. Any hearing shall be open to the public unless otherwise provided for in Annex 15-A (Rules of Procedure).

5. In accordance with Annex 15-A (Rules of Procedure), the Parties shall be given the opportunity to attend any of the presentations, statements, arguments or rebuttals in the proceedings. Any information or written submission submitted to the arbitration panel by a Party, including any comments on the descriptive part of the interim report, responses to questions by the arbitration panel and comments by a Party on those responses, shall be made available to the other Party.
6. Unless the Parties agree otherwise within three days of the date of establishment of the arbitration panel, the arbitration panel may receive, in accordance with Annex 15-A (Rules of Procedure), unsolicited written submissions (*amicus curiae* submissions) from natural or legal person established in the territory of a Party.
7. For its internal deliberations, the arbitration panel shall meet in closed session where only arbitrators take part. The arbitration panel may also permit its assistants to be present at its deliberations. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.

ARTICLE 15.9

Preliminary Ruling on Urgency

If a Party so requests, the arbitration panel shall give a preliminary ruling within 10 days of its establishment on whether it deems the case to be urgent.

ARTICLE 15.10

Interim Report

1. The arbitration panel shall issue an interim report to the Parties setting out the findings of fact, the applicability of relevant provisions and the basic rationale for any findings and recommendations, no later than 90 days from the date of establishment of the arbitration panel. When it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the Parties and the Trade Committee in writing, stating the reasons for the delay and the date on which the arbitration panel plans to issue its interim report. The arbitration panel shall, under no circumstances, issue the interim report later than 120 days after the date of establishment of the arbitration panel.
2. A Party may submit a written request, including comments, to the arbitration panel to review precise aspects of the interim report within 14 days of its notification.
3. In cases of urgency, including those involving perishable goods or seasonal goods or services, the arbitration panel shall make every effort to issue its interim report within 45 days and, in any case, no later than 60 days after the date of establishment of the arbitration panel. A Party may submit a written request, including comments, to the arbitration panel to review precise aspects of the interim report, within seven days of the notification of the interim report.

4. After considering any written requests, including comments, by the Parties on the interim report, the arbitration panel may modify its report and make any further examination that it considers appropriate.

ARTICLE 15.11

Final Report

1. The arbitration panel shall issue its final report to the Parties and to the Trade Committee within 120 days of the date of establishment of the arbitration panel. When it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the Parties and the Trade Committee in writing, stating the reasons for the delay and the date on which the arbitration panel plans to issue its final report. The arbitration panel shall, under no circumstances, issue the final report later than 150 days from the date of establishment of the arbitration panel.
2. In cases of urgency, including those involving perishable goods or seasonal goods or services, the arbitration panel shall make every effort to notify its final report within 60 days of the date of its establishment. The arbitration panel shall, under no circumstances issue the final report later than 75 days from the date of establishment of the arbitration panel.
3. The final report shall include a sufficient discussion of the arguments made at the interim review stage, and shall clearly address the comments of the Parties.

SUB-SECTION 2

COMPLIANCE

ARTICLE 15.12

Compliance with the Final Report

The Party complained against shall take any measure necessary to comply promptly and in good faith with the final report.

ARTICLE 15.13

Reasonable Period of Time for Compliance

1. If immediate compliance is not possible, the Parties shall endeavour to mutually agree on the period of time to comply with the final report. In such a case, the Party complained against shall, no later than 30 days after the receipt of the final report, notify the complaining Party and the Trade Committee of the time it will require for compliance hereinafter referred to as the "reasonable period of time").

2. If there is disagreement between the Parties on the reasonable period of time to comply with the final report, the complaining Party shall, within 20 days of the receipt of the notification made in accordance with paragraph 1 by the Party complained against, request, in writing, the arbitration panel established pursuant to Article 15.7 (Establishment of the Arbitration Panel) (hereinafter referred to as the "original arbitration panel") to determine the length of the reasonable period of time. That request shall be notified to the Party complained against and copied to the Trade Committee.
3. The arbitration panel shall notify its ruling on the reasonable period of time to the Parties and to the Trade Committee within 20 days of the date of the submission of the request referred to in paragraph 2.
4. The Party complained against shall inform, in writing, the complaining Party of its progress to comply with the final report at least 30 days before the expiry of the reasonable period of time.
5. The Parties may agree to extend the reasonable period of time.

ARTICLE 15.14

Review of Measure Taken to Comply with the Final Report

1. The Party complained against shall notify the complaining Party and the Trade Committee before the end of the reasonable period of time of any measure that it has taken to comply with the final report.

2. If the Parties disagree on the existence or the consistency of any measure taken to comply with the provisions referred to in Article 15.2 (Scope) and notified under paragraph 1, the complaining Party may request, in writing, the original arbitration panel to rule on the matter. The request shall be notified to the Party complained against and copied to the Trade Committee. The complaining Party shall identify in its request the specific measure at issue, and explain how such measure is inconsistent with the provisions referred to in Article 15.2 (Scope) in a manner sufficient to clearly present the legal basis for the complaint.

3. The arbitration panel shall notify its ruling to the Parties and to the Trade Committee within 45 days of the date of the submission of the request referred to in paragraph 2.

ARTICLE 15.15

Temporary Remedies in Case of Non-Compliance

1. If the Party complained against fails to notify the complaining Party and the Trade Committee of any measure taken to comply with the final report before the expiry of the reasonable period of time, or if the arbitration panel rules that no measure to comply with has been taken or that the measure notified under paragraph 1 of Article 15.14 (Review of Measure Taken to Comply with the Final Report) is inconsistent with that Party's obligations under the provisions referred to in Article 15.2 (Scope), the Party complained against shall, if so requested by the complaining Party and after consultations with that Party, present an offer for compensation.

2. If the complaining Party decides not to request an offer for compensation or, in case such request is made, if no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the issuance of the arbitration panel ruling under Article 15.14 (Review of Measure Taken to Comply with the Final Report) that no measure to comply with has been taken or that a measure taken is inconsistent with the provisions referred to in Article 15.2 (Scope), the complaining Party shall be entitled, upon notification to the other Party and to the Trade Committee, to suspend obligations arising from any provision referred to in Article 15.2 (Scope) at a level equivalent to the nullification or impairment caused by the violation. The notification shall specify the level of suspension of obligations. The complaining Party may implement the suspension at any moment after the expiry of 10 days from the date of receipt of the notification by the Party complained against, unless the Party complained against has requested arbitration under paragraph 3 of this Article.

3. If the Party complained against considers that the level of suspension of obligations is not equivalent to the nullification or impairment caused by the violation, it may request, in writing, the original arbitration panel to rule on the matter. That request shall be notified to the complaining Party and copied to the Trade Committee before the expiry of the period of 10 days referred to in paragraph 2. The original arbitration panel shall notify its ruling on the level of the suspension of obligations to the Parties and to the Trade Committee within 30 days of the date of the submission of the request. Obligations shall not be suspended until the original arbitration panel has notified its ruling, and any suspension shall be consistent with that ruling.

4. The suspension of obligations and the compensation shall be temporary and shall not be applied after:

- (a) the Parties have reached a mutually agreed solution pursuant to Article 15.19 (Mutually Agreed Solution);
- (b) the Parties have agreed that the measure notified under paragraph 1 of Article 15.14 (Review of Measure Taken to Comply with the Final Report) brings the Party complained against into conformity with the provisions referred to in Article 15.2 (Scope); or
- (c) any measure found to be inconsistent with the provisions referred to in Article 15.2 (Scope) has been withdrawn or amended so as to bring it into conformity with those provisions, as ruled under paragraph 3 of Article 15.14 (Review of Measure Taken to Comply with the Final Report).

ARTICLE 15.16

Review of Measure Taken to Comply

After the Adoption of Temporary Remedies for Non-Compliance

1. The Party complained against shall notify the complaining Party and the Trade Committee of any measure it has taken to comply with the report of the arbitration panel following the suspension of obligations or following the application of compensation, as the case may be. With the exception of cases referred to in paragraph 2, the complaining Party shall terminate the suspension of obligations within 30 days of the date of the receipt of the notification. In the event that compensation has been applied, and with the exception of cases referred to in paragraph 2, the Party complained against may terminate the application of such compensation within 30 days from its notification that it has complied with the report of the arbitration panel.
2. If the Parties do not agree on whether the notified measure brings the Party complained against into conformity with the provisions referred to in Article 15.2 (Scope), within 30 days of the date of receipt of the notification, the complaining Party shall request, in writing, the original arbitration panel to rule on the matter. That request shall be notified to the Party complained against, and copied to the Trade Committee.

3. The ruling of the arbitration panel shall be notified to the Parties and to the Trade Committee within 45 days of the date of the submission of the request. If the arbitration panel rules that the notified measure is in conformity with the provisions referred to in Article 15.2 (Scope), the suspension of obligations or compensation, as the case may be, shall be terminated. Where relevant, the level of suspension of obligations or of compensation shall be adapted in light of the ruling of the arbitration panel.

SUB-SECTION 3

COMMON PROVISIONS

ARTICLE 15.17

Replacement of Arbitrators

If during arbitration proceedings the original arbitration panel, or some of its members, are unable to participate, withdraw or need to be replaced because the member does not comply with the requirements of the Code of Conduct in Annex 15-B (Code of Conduct for Arbitrators and Mediators), the procedure set out in Article 15.7 (Establishment of the Arbitration Panel) applies. The time limit for the notification of the reports and rulings, as the case may be, shall be extended by 20 days.

ARTICLE 15.18

Suspension and Termination of Arbitration Proceedings

1. The arbitration panel shall, at the request of both Parties, suspend its work at any time for a period agreed by the Parties not exceeding 12 consecutive months. It shall resume its work before the end of that suspension period at the written request of both Parties. The Parties shall inform the Trade Committee, accordingly. The arbitration panel may also resume its work at the end of the suspension period at the written request of either Party. The requesting Party shall inform the Trade Committee and the other Party, accordingly. If a Party does not request the resumption of the arbitration panel's work at the expiry of the suspension period, the authority of the arbitration panel shall lapse and the proceedings shall be terminated. In the event of a suspension of the work of the arbitration panel, the time-frames set out in the relevant provisions of this Chapter shall be extended by the same period of time for which the work was suspended. The suspension and termination of the arbitration panel's work are without prejudice to the rights of either Party in other proceedings subject to Article 15.24 (Choice of Forum).

2. The Parties may agree to terminate the proceedings of the arbitration panel by jointly notifying such agreement to the chairperson of the arbitration panel and the Trade Committee at any time before the issuance of the final report of the arbitration panel.

ARTICLE 15.19

Mutually Agreed Solution

The Parties may reach a mutually agreed solution to a dispute under this Chapter at any time. They shall jointly notify the Trade Committee and the chairperson of the arbitration panel, where applicable, of any such solution. If the solution requires approval pursuant to the relevant domestic procedures of either Party, the notification shall refer to this requirement, and the dispute settlement procedure shall be suspended. If such approval is not required, or if the completion of any such domestic procedures is notified, the dispute settlement procedure shall be terminated.

ARTICLE 15.20

Information and Technical Advice

At the request of a Party, or upon its own initiative, the arbitration panel may request any information it deems appropriate for the proceedings of the arbitration panel from any source, including the Parties involved in the dispute. The arbitration panel has also the right to seek the opinion of experts, as it deems appropriate. The arbitration panel shall consult the Parties before choosing such experts. Any information obtained under this Article must be disclosed and submitted to the Parties for their comments within the time-frame set by the arbitration panel.

ARTICLE 15.21

Rules of Interpretation

The arbitration panel shall interpret the provisions referred to in Article 15.2 (Scope) in accordance with customary rules of interpretation of public international law, including those codified in the *Vienna Convention on the Law of Treaties*, concluded at Vienna on 23 May 1969. The arbitration panel shall also take into account relevant interpretations in reports of panels and of the Appellate Body adopted by the WTO Dispute Settlement Body. The reports and rulings of the arbitration panel shall not add to or diminish the rights and obligations of the Parties provided for in this Agreement.

ARTICLE 15.22

Decisions and Rulings of the Arbitration Panel

1. The arbitration panel shall make every effort to take any decision by consensus. In the event that a decision cannot be reached by consensus, the matter at issue shall be decided by majority vote. Dissenting opinions of arbitrators shall in no case be disclosed.

2. The reports and rulings of the arbitration panel shall be accepted unconditionally by the Parties. They shall not create any rights or obligations with respect to natural or legal persons. The reports and rulings shall set out the findings of fact, the applicability of the relevant provisions referred to in Article 15.2 (Scope) and the basic rationale behind any findings and conclusions. The Trade Committee shall make the reports and rulings of the arbitration panel publicly available in their entirety within 10 days of their issuance, unless it decides not to do so in order to protect confidential information.

SECTION D

GENERAL PROVISIONS

ARTICLE 15.23

List of Arbitrators

1. The Trade Committee shall, no later than six months after the date of entry into force of this Agreement, establish a list of at least 15 individuals who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists:

- (a) one sub-list for the Union;

- (b) one sub-list for Viet Nam; and
- (c) one sub-list of individuals who are not nationals of either Party and do not have permanent residence in either Party and who shall act as chairperson of the arbitration panel.

2 Each sub-list shall include at least five individuals. The Trade Committee shall ensure that the list is always maintained at this minimum number of individuals.

3 Arbitrators shall have demonstrated expertise and experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, or be affiliated with the government of any of the Parties, and shall comply with the Code of Conduct in Annex 15-B (Code of Conduct for Arbitrators and Mediators).

4 The Trade Committee may establish an additional list of 10 individuals with demonstrated expertise and experience in specific sectors covered by this Agreement. Subject to the agreement of the Parties, such an additional list shall be used to compose the arbitration panel in accordance with the procedure set out in Article 15.7 (Establishment of the Arbitration Panel).

ARTICLE 15.24

Choice of Forum

1. Recourse to the dispute settlement procedure under this Chapter shall be without prejudice to any action in the WTO framework, including dispute settlement action, or under any other international agreement to which both Parties are party.

2. By way of derogation from paragraph 1, a Party shall not, for a particular measure, seek redress for the breach of a substantially equivalent obligation under this Agreement and under the WTO Agreement or under any other international agreement to which both Parties are party in the relevant fora. Once dispute settlement proceedings have been initiated, the Party shall not bring a claim seeking redress for the breach of the substantially equivalent obligation under the other agreement to the other forum, unless the forum selected first fails for procedural or jurisdictional reasons to make findings on the claim seeking redress to that obligation.

3. For the purposes of this Article:
 - (a) dispute settlement proceedings under the WTO Agreement are deemed to be initiated by a Party's request for the establishment of a panel under Article 6 of the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes;

(b) dispute settlement proceedings under this Chapter are deemed to be initiated by a Party's request for the establishment of an arbitration panel under paragraph 1 of Article 15.5 (Initiation of the Arbitration Procedure);

(c) dispute settlement proceedings under any other international agreement are deemed to be initiated in accordance with that agreement.

4. Nothing in this Agreement shall preclude a Party from implementing the suspension of obligations authorised by the WTO Dispute Settlement Body. The WTO Agreement shall not be invoked to preclude a Party from suspending obligations in accordance with this Chapter.

ARTICLE 15.25

Time Limits

1. All time limits laid down in this Chapter, including the limits for the arbitration panels to notify their reports and rulings, shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified.

2. Any time limit referred to in this Chapter may be modified by mutual agreement of the Parties to the dispute. The arbitration panel may at any time propose to the Parties to modify any time limit referred to in this Chapter, stating the reasons for the proposal.

ARTICLE 15.26

Review and Modification

The Trade Committee may decide to review and modify Annexes 15-A (Rules of Procedure), 15-B (Code of Conduct for Arbitrators and Mediators) and 15-C (Mediation Mechanism).

CHAPTER 16

COOPERATION AND CAPACITY BUILDING

ARTICLE 16.1

Objectives and Scope

1. The Parties affirm the importance of cooperation and capacity building for the efficient implementation of this Agreement, which supports the continued expansion of and creates new opportunities for trade and investment between them.

2. The Parties commit to deepen cooperation in areas of mutual interest taking into consideration the different levels of development between the Union and Viet Nam. That cooperation shall foster sustainable development in all its dimensions, including sustainable growth and the reduction of poverty.
3. This Chapter applies to all provisions on cooperation of this Agreement.

ARTICLE 16.2

Areas and Means of Cooperation

1. The Parties acknowledge that cooperation shall be carried out within the existing legal and institutional framework and according to the rules and procedures governing the relations between the Parties.
2. To achieve the objectives referred to in Article 16.1 (Objectives and Scope), the Parties attach particular importance to cooperating in the following areas:
 - (a) regional cooperation and integration;
 - (b) trade facilitation;
 - (c) trade policy and regulations;

- (d) trade-related aspects of agriculture, fishery and forestry;
- (e) sustainable development, in particular in its environmental and labour dimensions;
- (f) small and medium-sized enterprises;
- (g) other areas identified under specific Chapters of this Agreement; and
- (h) other areas of mutual interest related to this Agreement.

3. Cooperation between the Parties shall primarily be carried out by means of exchange of information, experience and best practices as well as by means of policy cooperation. Where appropriate, seminars, workshops, training, studies, technical assistance and capacity building may be considered.

4. The Parties acknowledge the potentially important role of the private sector in cooperation and shall support its involvement in order to contribute to maximising the Agreement's benefit for economic growth and development.

ARTICLE 16.3

Animal Welfare

The Parties agree to cooperate on animal welfare as necessary, including technical assistance and capacity building for the development of animal welfare standards. For the purpose of this Article they shall consult the Committee on Sanitary and Phytosanitary Measures established pursuant to Article 17.2 (Specialised Committees).

ARTICLE 16.4

Institutional Mechanism

1. Cooperation issues shall be discussed in the relevant specialised committees established pursuant to Article 17.2 (Specialised Committees). In areas of cooperation outside the remit of the specialised committees, those issues shall be discussed within the Trade Committee.
2. Each Party shall designate a contact point within its administration to liaise with the other Party on matters related to the implementation of this Chapter.

CHAPTER 17

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 17.1

Trade Committee

1. The Parties hereby establish a Trade Committee comprising representatives of the Parties.
2. The Trade Committee shall meet once a year, unless otherwise decided by the Trade Committee, or in urgent cases at the request of a Party. The meetings of the Trade Committee shall take place alternately in the Union and Viet Nam, unless otherwise agreed by the Parties. The Trade Committee shall be co-chaired by the Minister of Industry and Trade of Viet Nam and the Member of the European Commission responsible for Trade, or their respective delegates. The Trade Committee shall agree on its meeting schedule and set its agenda.
3. The Trade Committee shall:
 - (a) ensure the proper operation of this Agreement;
 - (b) supervise and facilitate the implementation and application of this Agreement, and further its general aims;

- (c) supervise and coordinate the work of all specialised committees, working groups and other bodies established under this Agreement, recommend to those bodies any necessary action, and evaluate and adopt decisions, where provided for in this Agreement, regarding any subject matter referred to it by those bodies;
 - (d) consider ways to further enhance trade and investment relations between the Parties;
 - (e) without prejudice to Chapter 15 (Dispute Settlement), seek to solve problems which might arise in areas covered by this Agreement, or resolve disputes that may arise regarding the interpretation or application of this Agreement; and
 - (f) consider any other matter of interest relating to areas covered by this Agreement.
4. The Trade Committee may, in accordance with the relevant provisions of this Agreement:
- (a) decide to establish specialised committees, working groups or other bodies, to allocate responsibilities to them in order to assist it in the performance of its tasks, and to dissolve them. The Trade Committee shall determine the composition, remit and tasks of the specialised committees, working groups or other bodies it establishes;
 - (b) communicate on issues falling under the scope of this Agreement with all interested parties, including the private sector, social partners, and civil society organisations;

- (c) consider and recommend to the Parties amendments to this Agreement or, in cases specifically provided for in this Agreement, amend, by decision, provisions of this Agreement;
- (d) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all bodies set up under this Agreement, including arbitration panels referred to under Chapter 15 (Dispute Settlement);
- (e) adopt decisions or make recommendations as envisaged by this Agreement;
- (f) adopt its own rules of procedure; and
- (g) take any other action in the exercise of its functions in accordance with this Agreement.

5. The Trade Committee shall inform the Joint Committee set up under the Partnership and Cooperation Agreement as part of the common institutional framework on its activities and those of its specialised committees, as relevant, at the regular meetings of the Joint Committee.

ARTICLE 17.2

Specialised Committees

1. The following specialised committees are hereby established under the auspices of the Trade Committee:

- (a) the Committee on Trade in Goods;
- (b) the Committee on Customs;
- (c) the Committee on Sanitary and Phytosanitary Measures;
- (d) the Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement; and
- (e) the Committee on Trade and Sustainable Development.

2. The composition, remit and tasks of the specialised committees referred to in paragraph 1 are defined in the relevant chapters and protocols of this Agreement and can be modified, if necessary, by decision of the Trade Committee.

3. Unless otherwise provided for in this Agreement or agreed by the Parties, the specialised committees shall meet once a year. They shall also meet at the request of either Party or of the Trade Committee. They shall be co-chaired, at an appropriate level, by representatives of the Union and Viet Nam. The meetings shall take place alternately in the Union and Viet Nam, or by any other appropriate means of communication as agreed between the Parties. The specialised committees shall agree on their meeting schedule and set their agenda by mutual consent. Each specialised committee may decide its own rules of procedure in the absence of which the rules of procedure of the Trade Committee shall apply *mutatis mutandis*.

4. The specialised committees may submit proposals for decisions to be adopted by the Trade Committee or take decisions when this Agreement so provides.

5. At the request of a Party, or upon a reference from the relevant specialised committee, or when preparing a discussion in the Trade Committee, the Committee on Trade in Goods may address matters arising in the areas of customs and sanitary and phytosanitary measures if this could facilitate the resolution of a matter that cannot otherwise be resolved by the relevant specialised committee.

6. The specialised committees shall inform the Trade Committee of their schedules and agenda sufficiently in advance of their meetings and shall report to the Trade Committee on results and conclusions of their meetings. The existence of a specialised committee shall not prevent either Party from bringing any matter directly to the Trade Committee.

ARTICLE 17.3

Working Groups

1. The following working groups are hereby established under the auspices of the Committee on Trade in Goods:
 - (a) the Working Group on Intellectual Property Rights, including Geographical Indications; and
 - (b) the Working Group on Motor Vehicles and Parts.
2. The Trade Committee may decide to establish other working groups for a specific task or subject matter.
3. The Trade Committee shall determine the composition, remit and tasks of the working groups.
4. Unless otherwise agreed by the Parties, working groups shall meet once a year. They shall also meet at the request of either Party or of the Trade Committee. They shall be co-chaired, at appropriate level, by representatives of the Union and Viet Nam. The meetings shall take place alternately in the Union or Viet Nam, or by any other appropriate means of communication as agreed between the Parties. The working groups shall agree on their meeting schedule and set their agenda by mutual consent. They may agree their own rules of procedure in the absence of which the rules of procedure of the Trade Committee shall apply *mutatis mutandis*.

5. Working groups shall inform the relevant specialised committees of their schedules and agenda sufficiently in advance of their meetings. They shall report on their activities at each regular meeting of the relevant specialised committees. The existence of a working group shall not prevent either Party from bringing any matter directly to the Trade Committee or the relevant specialised committees.

ARTICLE 17.4

Decision Making of the Trade Committee

1. The Trade Committee shall, for the purpose of attaining the objectives of this Agreement, have the power to take decisions, where provided for in this Agreement. The decisions taken shall be binding on the Parties, which shall take the measures necessary for the implementation of these decisions.
2. The Trade Committee may make appropriate recommendations to the Parties.
3. All decisions and recommendations of the Trade Committee shall be made by mutual consent.

ARTICLE 17.5

Amendments

1. The Parties may amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal procedures as provided for in Article 17.16 (Entry into Force).
2. Notwithstanding paragraph 1, the Trade Committee may amend this Agreement as provided for in this Agreement. The Parties shall adopt the decision in the Trade Committee in accordance with their respective applicable legal procedures.
3. Notwithstanding paragraph 1, the list of entities in Sections A (Central Government Entities) to C (Other Covered Entities) of Annexes 9A (Coverage of Government Procurement for the Union) and 9B (Coverage of Government Procurement for Viet Nam) may be modified in accordance with Articles 9.20 (Modification and Rectification to Coverage) and 9.23 (Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement).

ARTICLE 17.6

Evolving WTO Law

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult with each other with a view to finding a mutually satisfactory solution, where necessary. As a result of such a review, the Trade Committee may take a decision to amend this Agreement accordingly.

ARTICLE 17.7

Taxation

1. Nothing in this Agreement shall affect the rights and obligations of either the Union or one of its Member States or Viet Nam under any tax agreement between any Member State of the Union and Viet Nam. In the event of any inconsistency between this Agreement and any tax agreement, that tax agreement shall prevail to the extent of the inconsistency.
2. Nothing in this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

3. Nothing in this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

ARTICLE 17.8

Current Account

The Parties shall authorise, in freely convertible currency, and in accordance with the provisions of *Articles of the Agreement of the International Monetary Fund*, as applicable, any payments and transfers with regard to transactions on the current account of the balance-of-payments between the Parties which fall within the scope of this Agreement, in particular relating to their respective specific commitments under Sub-Section 6 (Financial Services) of Section E (Regulatory Framework) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce).

ARTICLE 17.9

Capital Movements

1. With regard to transactions on the capital and financial account of balance-of-payments, the Parties shall not impose any restrictions on the free movement of capital relating to investments liberalised in accordance with Section B (Liberalisation of Investment) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce).
2. The Parties shall consult each other with a view to facilitating the movement of capital between them in order to promote trade and investment.

ARTICLE 17.10

Application of Laws and Regulations relating to Capital Movements, Payments or Transfers

Articles 17.8 (Current Account) and 17.9 (Capital Movements) shall not be construed to prevent a Party from applying in an equitable and non-discriminatory manner, and in a way that would not constitute a disguised restriction on trade and investment, its laws and regulations relating to:

- (a) bankruptcy, insolvency, bank recovery and resolution, the protection of the rights of creditors, or the prudential supervision of financial institutions;

- (b) issuing, trading, or dealing in financial instruments;
- (c) financial reporting or record keeping of transfers where necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offenses, deceptive or fraudulent practices;
- (e) ensuring the satisfaction of judgments in adjudicatory proceedings; or
- (f) social security, public retirement or compulsory savings schemes.

ARTICLE 17.11

Temporary Safeguard Measures with Regard to Capital Movements, Payments or Transfers

In exceptional circumstances of serious difficulties for the operation of the Union's economic and monetary union, or, in the case of Viet Nam, for the operation of the monetary and exchange rate policy, or a threat thereof, the Party concerned may take safeguard measures that are strictly necessary with regard to capital movements, payments or transfers for a period not exceeding one year.

ARTICLE 17.12

Restrictions in Case of Balance-of-Payments or External Financial Difficulties

1. Where a Party experiences serious balance-of-payments or external financial difficulties, or a threat thereof, it may adopt or maintain safeguard measures with regard to capital movements, payments or transfers, which shall:
 - (a) be non-discriminatory compared to third countries in like situations;
 - (b) not go beyond what is necessary to remedy the balance-of-payments or external financial difficulties;
 - (c) be consistent with the *Articles of Agreement of the International Monetary Fund* as applicable;
 - (d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party; and
 - (e) be temporary and phased out progressively as the situation improves.

2. In the case of trade in goods, each Party may adopt restrictive measures in order to safeguard its external financial position or balance-of-payments. Those restrictive measures shall be in accordance with GATT 1994 and the *Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994*.

3. In the case of trade in services or the liberalisation of investments, each Party may adopt restrictive measures in order to safeguard its external financial position or its balance-of-payments. Those restrictive measures shall respect the conditions mentioned in Article XII of GATS.

4. A Party maintaining or having adopted the measures referred to in paragraphs 1 to 3 shall promptly notify the other Party of them and present, as soon as possible, a time schedule for their removal.

5. Where restrictions are adopted or maintained under this Article, consultations shall be held promptly in the Committee on Investment, Trade in Services, Electronic Commerce and Government Procurement unless consultations are held in other *fora*. The consultations shall assess the balance-of-payments or external financial difficulty that led to the respective measures, taking into account, *inter alia*, such factors as:

- (a) the nature and extent of the difficulties;
- (b) the external economic and trading environment; or

- (c) alternative corrective measures which may be available.

The consultations shall address the compliance of any restrictive measures with paragraphs 1 to 3. All relevant findings of statistical or factual nature presented by the IMF shall be accepted and conclusions shall take into account the assessment by the IMF of the balance-of-payments and the external financial situation of the Party concerned.

ARTICLE 17.13

Security Exceptions

Nothing in this Agreement shall be construed as:

- (a) requiring either Party to furnish information, the disclosure of which it considers contrary to its essential security interests;
- (b) preventing either Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) connected with the production of or trade in arms, munitions and war materials and relating to traffic in other goods and materials and to economic activities carried out directly or indirectly for the purpose of provisioning a military establishment;

(ii) relating to the supply of services carried out directly or indirectly for the purpose of provisioning a military establishment;

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

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

or

(c) preventing a Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the purpose of maintaining international peace and security.

ARTICLE 17.14

Preference Utilisation

After one year from the date of entry into force of this Agreement, the Parties shall exchange by 1 July each year annual import statistics for the previous year, including figures at tariff line level, on preferential and on non-preferential trade in goods between them.

ARTICLE 17.15

Disclosure of Information

1. Nothing in this Agreement shall be construed to require a Party to make available confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private, except where a panel requires confidential information in dispute settlement proceedings under Chapter 15 (Dispute Settlement). In such cases, the panel shall ensure that confidentiality is fully protected.
2. When a Party submits to the Trade Committee or to specialised committees information which is considered as confidential under its laws and regulations, the other Party shall treat that information as confidential, unless the submitting Party agrees otherwise.

ARTICLE 17.16

Entry into Force

1. This Agreement shall be approved by the Parties in accordance with their respective applicable legal procedures.

2. This Agreement shall enter into force on the first day of the second month following the date on which the Parties have notified each other of the completion of their applicable legal procedures for the entry into force of this Agreement. The Parties may agree on another date.

3. Notifications shall be sent to the Secretary-General of the Council of the European Union and to the Ministry of Industry and Trade of Viet Nam.

ARTICLE 17.17

Duration

1. This Agreement shall be valid indefinitely.

2. Either Party may notify in writing the other Party of its intention to terminate this Agreement. The termination shall take effect at the end of the sixth month after the notification.

ARTICLE 17.18

Fulfilment of Obligations

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall ensure that the objectives set out in this Agreement are attained.

2. If a Party considers that the other Party has committed a material breach of the Partnership and Cooperation Agreement, it may take appropriate measures with respect to this Agreement in accordance with Article 57 of the Partnership and Cooperation Agreement.

ARTICLE 17.19

Persons Exercising Delegated Government Authority

Unless otherwise specified in this Agreement, each Party shall ensure that any person, including a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly, that has been delegated regulatory, administrative or other governmental authority by a Party at any level of government as provided for in its domestic legislation, acts in accordance with the Party's obligations as set out under this Agreement in the exercise of its authority.

ARTICLE 17.20

No Direct Effect

Nothing in this Agreement shall be construed as conferring rights or imposing obligations on persons, other than those created between the Parties under public international law. Viet Nam may provide otherwise under its domestic law.

ARTICLE 17.21

Annexes, Appendices, Joint Declarations, Protocols and Understanding

The Annexes, Appendices, Joint Declarations, Protocols, and Understandings to this Agreement shall form an integral part thereof.

ARTICLE 17.22

Relations to other Agreements

1. Unless otherwise provided for in this Agreement, previous agreements between the Member States of the Union or the European Community or the Union and Viet Nam are not superseded or terminated by this Agreement.
2. This Agreement shall be part of the overall relations between the Union and its Member States, on one side, and Viet Nam, on the other side, as provided for in the Partnership and Cooperation Agreement and shall form part of the common institutional framework.
3. Nothing in this Agreement shall be construed as requiring a Party to act in a manner inconsistent with its obligations under the WTO Agreement.

ARTICLE 17.23

Future Accessions to the Union

1. The Union shall notify Viet Nam of any request for accession of a third country to the Union.
2. During the negotiations between the Union and a candidate country seeking accession, the Union shall endeavour to:
 - (a) provide, upon request of Viet Nam, and to the extent possible, information regarding any matter covered by this Agreement; and
 - (b) take into account concerns expressed by Viet Nam.
3. The Union shall notify Viet Nam of the entry into force of any accession to the Union.
4. The Trade Committee shall examine, sufficiently in advance of the date of accession of a third country to the Union, any effects which that accession may have on this Agreement. The Parties may, by decision of the Trade Committee, put in place any necessary adjustments or transitional arrangements.

ARTICLE 17.24

Territorial Application

1. This Agreement shall apply:
 - (a) with respect to the Union, to the territories in which the *Treaty on European Union* and the *Treaty on the Functioning of the European Union* are applied and under the conditions laid down in those Treaties; and
 - (b) with respect to Viet Nam, to its territory.

References to "territory" in this Agreement shall be understood in this sense, except as otherwise expressly provided for.

2. As regards the provisions concerning the tariff treatment of goods, this Agreement shall also apply to those areas of the Union customs territory not covered by subparagraph 1(a).

ARTICLE 17.25

Authentic Texts

This Agreement is drawn up in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish and Vietnamese languages, each of these texts being equally authentic.

Done at [.....] on [.....]

For the European Union

For the Socialist Republic of Viet Nam



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 2

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

Reduction or Elimination of Customs Duties

SECTION A

GENERAL PROVISIONS

1. Except as otherwise provided for in a Party's Schedule to this Annex, the following staging categories apply pursuant to Article 2.7 (Reduction or Elimination of Customs Duties) to the reduction or elimination of customs duties on originating goods from the other Party included in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam):
 - (a) customs duties on originating goods provided for in the items in staging category "A" in a Party's Schedule shall be eliminated entirely and such goods shall be free of any customs duty from the date of entry into force of this Agreement;

- (b) customs duties on originating goods provided for in the items in staging category "B3" in a Party's Schedule shall be removed in four equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (c) customs duties on originating goods provided for in the items in staging category "B5" in a Party's Schedule shall be removed in six equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (d) customs duties on originating goods provided for in the items in staging category "B7" in a Party's Schedule shall be removed in eight equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (f) customs duties on originating goods provided for in the items in staging category "B9" in Viet Nam's Schedule shall be removed in 10 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (g) customs duties on originating goods provided for in the items in staging category "B10" in a Party's Schedule shall be removed in 11 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (h) customs duties on originating goods provided for in the items in staging category "B10*" in Viet Nam's Schedule shall be removed in 11 annual stages beginning on the date of entry into force of this Agreement, pursuant to the table below, and such goods shall thereafter be free of any customs duty;

Tariff code	Year										
	1	2	3	4	5	6	7	8	9	10	11
2203.00.10	34 %	33 %	32 %	30 %	29 %	25 %	22 %	18 %	15 %	11 %	0 %
2203.00.90											

- (i) customs duties on originating goods provided for in the items in staging category "B10**" in Viet Nam's Schedule shall be removed in 11 annual stages beginning on the date of entry into force of this Agreement pursuant to the table below, and such goods shall thereafter be free of any customs duty;

Tariff code HS 2012	Base rate	Year										
		1	2	3	4	5	6	7	8	9	10	11
2710.12.11	20 %	20 %	20 %	20 %	20 %	8 %	8 %	7 %	7 %	7 %	7 %	0 %
2710.12.12												
2710.12.13												
2710.12.14												
2710.12.15												
2710.12.16												
2710.12.20	10 %	10 %	10 %	10 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	0 %
2710.12.30	20 %	20 %	20 %	20 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	0 %
2710.12.40	20 %	17 %	16 %	14 %	13 %	11 %	10 %	8 %	7 %	7 %	7 %	0 %
2710.12.50												
2710.12.60												
2710.12.70	20 %	20 %	20 %	20 %	20 %	8 %	8 %	7 %	7 %	7 %	7 %	0 %
2710.12.80	20 %	20 %	20 %	20 %	20 %	15 %	10 %	7 %	7 %	7 %	7 %	0 %
2710.12.90												
2710.19.71	8 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	0 %
2710.19.72												
2710.19.79	10 %	9 %	8 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	0 %
2710.19.81												
2710.19.82												
2710.19.83												
2710.20.00	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	7 %	0 %
2710.91.00	40 %	40 %	20 %	20 %	20 %	11 %	9 %	7 %	7 %	7 %	7 %	0 %
2710.99.00												

- (j) customs duties on originating goods provided for in the items in staging category "B15" in Viet Nam's Schedule shall be removed in 16 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (k) the ad valorem component of the customs duties on originating goods provided for in the items in staging category A+EP in the Union's Schedule shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination applies to the ad valorem duty only; the specific duty resulting from the entry price system that the Union applies to certain fruits and vegetables in accordance with the Common Customs Tariff provided for in Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors¹ shall be maintained;

¹ Official Journal of the European Union L 157, 15.6.2011, p. 1.

- (l) customs duties on originating goods provided for in the items in staging category "R75" in the Union's Schedule shall be applied pursuant to the table below:

Year	Customs duty (EUR / tonnes)
2016	120
2017	115
2018	110
2019	105
2020	100
2021	95
2022	90
2023	85
2024	80
From 2025 onwards	75

the preferential customs duties indicated in the table above shall apply from the date of entry into force of this Agreement in the relevant year and onwards and the duties shall not be retroactively reduced;

- (m) tariff lines with "CKD" indicated in the "Base rate" and "Category" columns in Viet Nam's Schedule are not applicable.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are specified for that item in each Party's Schedule.
3. Without prejudice to Article 2.7 (Reduction or Elimination of Customs Duties), the Union preferential customs duty under this Agreement shall under no circumstances be higher than the Union customs duties applied to goods originating in Viet Nam on the day before the date of entry into force of this Agreement. This obligation applies from that date until the seventh year after entry into force.
4. Rates of customs duties in the interim stages shall be rounded down at least to the nearest 10th of a percentage point or, if the rate of customs duty is expressed in monetary units, at least to the nearest 10th of one euro cent in the case of the Union.
5. For the purposes of this Annex, including the tariff schedules of the Parties in Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam), the first reduction shall take effect on the date of entry into force of this Agreement. Any subsequent annual reduction shall take effect on 1 January of the relevant year following the year of entry into force as provided for in Article 17.16 (Entry into Force).

6. Appendices 2-A-1 (Tariff Schedule of the Union) and 2-A-2 (Tariff Schedule of Viet Nam) are an integral part of this Annex.
7. The definitions of terms provided for in Chapter 2 (National Treatment and Market Access for Goods) apply to this Annex.

SECTION B

TARIFF RATE QUOTAS

1. For the administration in Year 1 of each tariff rate quota established under this Agreement, the Parties shall calculate the volume of that tariff rate quota by discounting the volume corresponding to the period running between the 1st of January and the date of entry into force of this Agreement.

SUB-SECTION 1

UNION TARIFF RATE QUOTAS

1. The Union shall administer its tariff rate quotas in accordance with its internal regulations that facilitate trade between the Parties with a view to maximising utilisation of tariff rate quota quantities.

Birds' egg and egg yolks tariff rate quota

2. Originating goods classified in the tariff lines 0408.11.80, 0408.19.81, 0408.19.89, 0408.91.80 and 0408.99.80 in the Union Schedule shall be duty-free within an aggregated annual quantity of 500 metric tonnes.

Garlic

3. Originating goods classified in the tariff line 0703.20.00 in the Union Schedule shall be duty-free within an aggregated annual quantity of 400 metric tonnes.

Sweetcorn

4. Originating goods classified in the tariff lines 0710.40.00A, 2001.90.30A and 2005.80.00A in the Union's Schedule shall be duty-free within an aggregated annual quantity of 5 000 metric tonnes.

The aggregated quantity of originating goods classified in the tariff lines 0710.40.00B, 2001.90.30B and 2005.80.00B in the Union's Schedule shall not be counted in the tariff rate quota quantity.

Rice

5. Originating goods classified in the following tariff lines in the Union's Schedule shall be duty-free within an aggregated annual quantity of 20 000 metric tonnes expressed in husked rice equivalent:

1006.10.21	1006.10.92	1006.20.11	1006.20.92
1006.10.23	1006.10.94	1006.20.13	1006.20.94
1006.10.25	1006.10.96	1006.20.15	1006.20.96
1006.10.27	1006.10.98	1006.20.17	1006.20.98

6. Originating goods classified in the following tariff lines in the Union's Schedule shall be duty-free within an aggregated annual quantity of 30 000 metric tonnes expressed in milled rice equivalent:

1006.30.21	1006.30.42	1006.30.61	1006.30.67
1006.30.23	1006.30.44	1006.30.63	1006.30.92
1006.30.25	1006.30.46	1006.30.65	1006.30.94
1006.30.27	1006.30.48	1006.30.98	1006.30.96

7. Originating goods classified in the following tariff lines in the Union's Schedule shall be duty-free within an aggregated annual quantity of 30 000 metric tonnes expressed in milled rice equivalent:

1006.10.21	1006.20.11	1006.30.21	1006.30.61
1006.10.23	1006.20.13	1006.30.23	1006.30.63
1006.10.25	1006.20.15	1006.30.25	1006.30.65
1006.10.27	1006.20.17	1006.30.27	1006.30.67
1006.10.92	1006.20.92	1006.30.42	1006.30.92
1006.10.94	1006.20.94	1006.30.44	1006.30.94
1006.10.96	1006.20.96	1006.30.46	1006.30.96
1006.10.98	1006.20.98	1006.30.48	1006.30.98

8. To be eligible for duty-free import under the quota provided for in paragraph 7, the rice shall belong to one of the following varieties of fragrant rice:
- (a) Jasmine 85,
 - (b) ST 5, ST 20,
 - (c) Nang Hoa 9 (NàngHoa 9),
 - (d) VD 20,
 - (e) RVT,
 - (f) OM 4900,
 - (g) OM 5451, and
 - (h) Tai nguyen Cho Dao (Tàinguyên Chợ Đào).
9. The list of rice varieties in paragraph 8 may be amended by a decision of the Trade Committee in accordance with paragraph 2 of Article 17.5 (Amendments).

10. The consignment of rice eligible for the tariff rate quota pursuant to paragraph 7 should be accompanied by an authenticity certificate issued by the relevant competent authorities of Viet Nam stating that the rice belongs to one of the varieties mentioned in paragraph 8.

Manioc (cassava) starch

11. Originating goods classified in the tariff line 1108.14.00 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 30 000 metric tonnes.

Tuna

12. Originating goods classified in the tariff lines 1604.14.11, 1604.14.18, 1604.14.90, 1604.19.39 and 1604.20.70 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 11 500 metric tonnes.

Surimi

13. Originating goods classified in the tariff line 1604.20.05 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 500 metric tonnes.

Sugar and other products containing high levels of sugar

14. Originating goods classified in the following tariff lines in the Union's Schedule shall be duty-free within an aggregated annual quantity of 20 000 metric tonnes expressed in raw sugar equivalent:

1701.13.10	1701.99.10	1702.90.71	1806.10.30
1701.13.90	1701.99.90	1702.90.75	1806.10.90
1701.14.10	1702.30.50	1702.90.79	
1701.91.00	1702.90.50	1702.90.95	

Speciality sugar

15. Originating goods classified in the tariff line 1701.14.90 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 400 metric tonnes.

Mushrooms

16. Originating goods classified in the tariff lines 0711.51.00, 2001.90.50, 2003.10.20 and 2003.10.30 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 350 metric tonnes:

Ethanol

17. Originating goods classified in tariff lines 2207.10.00 and 2207.20.00 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 1 000 metric tonnes.

Mannitol, Sorbitol, Dextrins and other modified starches

18. Originating goods classified in the tariff lines 2905.43.00, 2905.44.11, 2905.44.19, 2905.44.91, 3505.10.10, 3505.10.90 and 3824.60.19 in the Union's Schedule shall be duty-free within an aggregated annual quantity of 2 000 metric tonnes.

SUB-SECTION 2

VIET NAM TARIFF RATE QUOTA

1. The implementation period, volume of quotas, administration methods and other terms and conditions relating to the allocation of Viet Nam tariff rate quotas shall be consistent with Viet Nam's commitments in the WTO.
2. The in-quota customs duties on originating goods provided for in the items in staging category "B10-in-quota" in Viet Nam's Schedule shall be removed in 11 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any in-quota customs duty.
3. The out-of-quota customs duties on originating goods provided for in the items in staging category "B10-in-quota" in Viet Nam's Schedule are unbound.

Tariff Schedule of the Union

General Notes

Relation to the Combined Nomenclature (CN) of the Union

1. The provisions of this Schedule are generally expressed in terms of the CN, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the CN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the CN.

Base Rates of Customs Duty

2. The base rates of customs duty provided for in this Schedule reflect the Union's Common Customs Tariff rates of duty in effect on 26 June 2012.

Athletic/Sports Footwear

3. Footwear covered by the ex-out description for CN codes 6403.91.11B, 6403.91.13B, 6403.91.16B, 6403.91.18B, 6403.99.91B, 6403.99.93B, 6403.99.96B and 6403.99.98B in the Union's Schedule must have a non-slip outer sole manufactured from synthetic materials such as low-density polymers or have technical features such as hermetic pads containing gas or fluid, mechanical components specially designed to absorb impacts, or special materials such as low-density polymers. In addition, such shoes must have a fastening device or lacing system with a minimum of five eyelet holes on each side of the upper of the shoe, which gives the foot stability in the shoe. The inner sole of such shoes must be moulded.

Tariff Schedule of the Union

[Insert Tariff Schedule of document 02]



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 3 – PART 1/3

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

Tariff Schedule of the Union

General Notes

1. Relation to the Combined Nomenclature (CN) of the Union

The provisions of this Schedule are generally expressed in terms of the CN, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the CN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the CN.

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EU TARIFF SCHEDULE

CN 2012	Description	Base rate	Category	Comment
01	CHAPTER 1 - LIVE ANIMALS			
0101	Live horses, asses, mules and hinnies			
-	Horses			
0101 21 00	Pure-bred breeding animals	0	A	
0101 29	Other			
0101 29 10	For slaughter	0	A	
0101 29 90	Other	11,5	A	
0101 30 00	Asses	7,7	A	
0101 90 00	Other	10,9	A	
0102	Live bovine animals			
-	Cattle			
0102 21	Pure-bred breeding animals			
0102 21 10	Heifers (female bovines that have never calved)	0	A	

CN 2012	Description	Base rate	Category	Comment
0102 21 30	Cows	0	A	
0102 21 90	Other	0	A	
0102 29	Other			
0102 29 10	Of a weight not exceeding 80 kg	10,2 + 93,1 EUR/100 kg	A	
	Of a weight exceeding 80 kg but not exceeding 160 kg			
0102 29 21	For slaughter	10,2 + 93,1 EUR/100 kg	A	
0102 29 29	Other	10,2 + 93,1 EUR/100 kg	A	
	Of a weight exceeding 160 kg but not exceeding 300 kg			
0102 29 41	For slaughter	10,2 + 93,1 EUR/100 kg	A	
0102 29 49	Other	10,2 + 93,1 EUR/100 kg	A	
	Of a weight exceeding 300 kg			
	Heifers (female bovines that have never calved)			
0102 29 51	For slaughter	10,2 + 93,1 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0102 29 59	Other	10,2 + 93,1 EUR/100 kg	A	
	Cows			
0102 29 61	For slaughter	10,2 + 93,1 EUR/100 kg	A	
0102 29 69	Other	10,2 + 93,1 EUR/100 kg	A	
	Other			
0102 29 91	For slaughter	10,2 + 93,1 EUR/100 kg	A	
0102 29 99	Other	10,2 + 93,1 EUR/100 kg	A	
	Buffalo			
0102 31 00	Pure-bred breeding animals	0	A	
0102 39	Other			
0102 39 10	Domestic species	10,2 + 93,1 EUR/100 kg	A	
0102 39 90	Other	0	A	
0102 90	Other			
0102 90 20	Pure-bred breeding animals	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
0102 90 91	Domestic species	10,2 + 93,1 EUR/100 kg	A	
0102 90 99	Other	0	A	
0103	Live swine			
0103 10 00	Pure-bred breeding animals	0	A	
-	Other			
0103 91	Weighing less than 50 kg			
0103 91 10	Domestic species	41,2 EUR/100 kg	A	
0103 91 90	Other	0	A	
0103 92	Weighing 50 kg or more			
-	Domestic species			
0103 92 11	Sows having farrowed at least once, of a weight of not less than 160 kg	35,1 EUR/100 kg	A	
0103 92 19	Other	41,2 EUR/100 kg	A	
0103 92 90	Other	0	A	
0104	Live sheep and goats			
0104 10	Sheep			

CN 2012	Description	Base rate	Category	Comment
0104 10 10	Pure-bred breeding animals	0	A	
	Other			
0104 10 30	Lambs (up to a year old)	80,5 EUR/100 kg	A	
0104 10 80	Other	80,5 EUR/100 kg	A	
0104 20	Goats			
0104 20 10	Pure-bred breeding animals	3,2	A	
0104 20 90	Other	80,5 EUR/100 kg	A	
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls			
	Weighing not more than 185 g			
0105 11	Fowls of the species <i>Gallus domesticus</i>			
	Grandparent and parent female chicks			
0105 11 11	Laying stocks	52 EUR/1000 p/st	A	
0105 11 19	Other	52 EUR/1000 p/st	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
0105 11 91	Laying stocks	52 EUR/1000 p/st	A	
0105 11 99	Other	52 EUR/1000 p/st	A	
0105 12 00	Turkeys	152 EUR/1000 p/st	A	
0105 13 00	Ducks	52 EUR/1000 p/st	A	
0105 14 00	Geese	152 EUR/1000 p/st	A	
0105 15 00	Guinea fowls	52 EUR/1000 p/st	A	
-	Other			
0105 94 00	Fowls of the species <i>Gallus domesticus</i>	20,9 EUR/100 kg	A	
0105 99	Other			
0105 99 10	Ducks	32,3 EUR/100 kg	A	
0105 99 20	Geese	31,6 EUR/100 kg	A	
0105 99 30	Turkeys	23,8 EUR/100 kg	A	
0105 99 50	Guinea fowls	34,5 EUR/100 kg	A	
0106	Other live animals			
-	Mammals			
0106 11 00	Primates	0	A	

CN 2012	Description	Base rate	Category	Comment
0106 12 00	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	0	A	
0106 13 00	Camels and other camelids (<i>Camelidae</i>)	0	A	
0106 14	Rabbits and hares			
0106 14 10	Domestic rabbits	3,8	A	
0106 14 90	Other	0	A	
0106 19 00	Other	0	A	
0106 20 00	Reptiles (including snakes and turtles)	0	A	
-	Birds			
0106 31 00	Birds of prey	0	A	
0106 32 00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	A	

CN 2012	Description	Base rate	Category	Comment
0106 33 00	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	0	A	
0106 39	Other			
0106 39 10	Pigeons	6,4	A	
0106 39 80	Other	0	A	
-	Insects			
0106 41 00	Bees	0	A	
0106 49 00	Other	0	A	
0106 90 00	Other	0	A	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL			
0201	Meat of bovine animals, fresh or chilled			
0201 10 00	Carcases and half-carcases	12,8 + 176,8 EUR/100 kg	A	
0201 20	Other cuts with bone in			
0201 20 20	'Compensated' quarters	12,8 + 176,8 EUR/100 kg	A	
0201 20 30	Unseparated or separated forequarters	12,8 + 141,4 EUR/100 kg	A	
0201 20 50	Unseparated or separated hindquarters	12,8 + 212,2 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0201 20 90	Other	12,8 + 265,2 EUR/100 kg	A	
0201 30 00	Boneless	12,8 + 303,4 EUR/100 kg	A	
0202	Meat of bovine animals, frozen			
0202 10 00	Carcases and half-carcases	12,8 + 176,8 EUR/100 kg	A	
0202 20	Other cuts with bone in			
0202 20 10	'Compensated' quarters	12,8 + 176,8 EUR/100 kg	A	
0202 20 30	Unseparated or separated forequarters	12,8 + 141,4 EUR/100 kg	A	
0202 20 50	Unseparated or separated hindquarters	12,8 + 221,1 EUR/100 kg	A	
0202 20 90	Other	12,8 + 265,3 EUR/100 kg	A	
0202 30	Boneless			
0202 30 10	Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12,8 + 221,1 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0202 30 50	Crop, chuck-and-blade and brisket cuts	12,8 + 221,1 EUR/100 kg	A	
0202 30 90	Other	12,8 + 304,1 EUR/100 kg	A	
0203	Meat of swine, fresh, chilled or frozen			
-	Fresh or chilled			
0203 11	Carcases and half-carcases			
0203 11 10	Of domestic swine	53,6 EUR/100 kg	A	
0203 11 90	Other	0	A	
0203 12	Hams, shoulders and cuts thereof, with bone in			
---	Of domestic swine			
0203 12 11	Hams and cuts thereof	77,8 EUR/100 kg	A	
0203 12 19	Shoulders and cuts thereof	60,1 EUR/100 kg	A	
0203 12 90	Other	0	A	
0203 19	Other			
---	Of domestic swine			

CN 2012	Description	Base rate	Category	Comment
0203 19 11	Fore-ends and cuts thereof	60,1 EUR/100 kg	A	
0203 19 13	Loins and cuts thereof, with bone in	86,9 EUR/100 kg	A	
0203 19 15	Bellies (streaky) and cuts thereof	46,7 EUR/100 kg	A	
	Other			
0203 19 55	Boneless	86,9 EUR/100 kg	A	
0203 19 59	Other	86,9 EUR/100 kg	A	
0203 19 90	Other	0	A	
-	Frozen			
0203 21	Carcases and half-carcases			
0203 21 10	Of domestic swine	53,6 EUR/100 kg	A	
0203 21 90	Other	0	A	
0203 22	Hams, shoulders and cuts thereof, with bone in			
	Of domestic swine			
0203 22 11	Hams and cuts thereof	77,8 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0203 22 19	Shoulders and cuts thereof	60,1 EUR/100 kg	A	
0203 22 90	Other	0	A	
0203 29	Other			
	Of domestic swine			
0203 29 11	Fore-ends and cuts thereof	60,1 EUR/100 kg	A	
0203 29 13	Loins and cuts thereof, with bone in	86,9 EUR/100 kg	A	
0203 29 15	Bellies (streaky) and cuts thereof	46,7 EUR/100 kg	A	
	Other			
0203 29 55	Boneless	86,9 EUR/100 kg	A	
0203 29 59	Other	86,9 EUR/100 kg	A	
0203 29 90	Other	0	A	
0204	Meat of sheep or goats, fresh, chilled or frozen			
0204 10 00	Carcases and half-carcases of lamb, fresh or chilled	12,8 + 171,3 EUR/100 kg	A	
	Other meat of sheep, fresh or chilled			

CN 2012	Description	Base rate	Category	Comment
0204 21 00	Carcases and half-carcases	12,8 + 171,3 EUR/100 kg	A	
0204 22	Other cuts with bone in			
0204 22 10	Short forequarters	12,8 + 119,9 EUR/100 kg	A	
0204 22 30	Chines and/or best ends	12,8 + 188,5 EUR/100 kg	A	
0204 22 50	Legs	12,8 + 222,7 EUR/100 kg	A	
0204 22 90	Other	12,8 + 222,7 EUR/100 kg	A	
0204 23 00	Boneless	12,8 + 311,8 EUR/100 kg	A	
0204 30 00	Carcases and half-carcases of lamb, frozen	12,8 + 128,8 EUR/100 kg	A	
-	Other meat of sheep, frozen			
0204 41 00	Carcases and half-carcases	12,8 + 128,8 EUR/100 kg	A	
0204 42	Other cuts with bone in			
0204 42 10	Short forequarters	12,8 + 90,2 EUR/100 kg	A	
0204 42 30	Chines and/or best ends	12,8 + 141,7 EUR/100 kg	A	
0204 42 50	Legs	12,8 + 167,5 EUR/100 kg	A	
0204 42 90	Other	12,8 + 167,5 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0204 43	Boneless			
0204 43 10	Of lamb	12,8 + 234,5 EUR/100 kg	A	
0204 43 90	Other	12,8 + 234,5 EUR/100 kg	A	
0204 50	Meat of goats			
	Fresh or chilled			
0204 50 11	Carcases and half-carcases	12,8 + 171,3 EUR/100 kg	A	
0204 50 13	Short forequarters	12,8 + 119,9 EUR/100 kg	A	
0204 50 15	Chines and/or best ends	12,8 + 188,5 EUR/100 kg	A	
0204 50 19	Legs	12,8 + 222,7 EUR/100 kg	A	
	Other			
0204 50 31	Cuts with bone in	12,8 + 222,7 EUR/100 kg	A	
0204 50 39	Boneless cuts	12,8 + 311,8 EUR/100 kg	A	
	Frozen			
0204 50 51	Carcases and half-carcases	12,8 + 128,8 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0204 50 53	Short forequarters	12,8 + 90,2 EUR/100 kg	A	
0204 50 55	Chines and/or best ends	12,8 + 141,7 EUR/100 kg	A	
0204 50 59	Legs	12,8 + 167,5 EUR/100 kg	A	
	Other			
0204 50 71	Cuts with bone in	12,8 + 167,5 EUR/100 kg	A	
0204 50 79	Boneless cuts	12,8 + 234,5 EUR/100 kg	A	
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen			
0205 00 20	Fresh or chilled	5,1	A	
0205 00 80	Frozen	5,1	A	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen			
0206 10	Of bovine animals, fresh or chilled			

CN 2012	Description	Base rate	Category	Comment
0206 10 10	For the manufacture of pharmaceutical products	0	A	
	Other			
0206 10 95	Thick skirt and thin skirt	12,8 + 303,4 EUR/100 kg	A	
0206 10 98	Other	0	A	
	Of bovine animals, frozen			
0206 21 00	Tongues	0	A	
0206 22 00	Livers	0	A	
0206 29	Other			
0206 29 10	For the manufacture of pharmaceutical products	0	A	
	Other			
0206 29 91	Thick skirt and thin skirt	12,8 + 304,1 EUR/100 kg	A	
0206 29 99	Other	0	A	
0206 30 00	Of swine, fresh or chilled	0	A	
	Of swine, frozen			

CN 2012	Description	Base rate	Category	Comment
0206 41 00	Livers	0	A	
0206 49 00	Other	0	A	
0206 80	Other, fresh or chilled			
0206 80 10	For the manufacture of pharmaceutical products	0	A	
	Other			
0206 80 91	Of horses, asses, mules and hinnies	6,4	A	
0206 80 99	Of sheep and goats	0	A	
0206 90	Other, frozen			
0206 90 10	For the manufacture of pharmaceutical products	0	A	
	Other			
0206 90 91	Of horses, asses, mules and hinnies	6,4	A	
0206 90 99	Of sheep and goats	0	A	

CN 2012	Description	Base rate	Category	Comment
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen			
-	Of fowls of the species <i>Gallus domesticus</i>			
0207 11	Not cut in pieces, fresh or chilled			
0207 11 10	Plucked and gutted, with heads and feet, known as '83 % chickens'	26,2 EUR/100 kg	B7	
0207 11 30	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 EUR/100 kg	B7	
0207 11 90	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 12	-- Not cut in pieces, frozen			
0207 12 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 EUR/100 kg	B7	
0207 12 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 EUR/100 kg	B7	
0207 13	-- Cuts and offal, fresh or chilled			
	--- Cuts			
0207 13 10	----- Boneless	102,4 EUR/100 kg	B7	
	----- With bone in			
0207 13 20	----- Halves or quarters	35,8 EUR/100 kg	B7	
0207 13 30	----- Whole wings, with or without tips	26,9 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 13 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 13 50	----- Breasts and cuts thereof	60,2 EUR/100 kg	B7	
0207 13 60	----- Legs and cuts thereof	46,3 EUR/100 kg	B7	
0207 13 70	----- Other	100,8 EUR/100 kg	B7	
	--- Offal			
0207 13 91	----- Livers	6,4	B7	
0207 13 99	----- Other	18,7 EUR/100 kg	B7	
0207 14	-- Cuts and offal, frozen			
	--- Cuts			
0207 14 10	----- Boneless	102,4 EUR/100 kg	B7	
	----- With bone in			
0207 14 20	----- Halves or quarters	35,8 EUR/100 kg	B7	
0207 14 30	----- Whole wings, with or without tips	26,9 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 14 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 14 50	----- Breasts and cuts thereof	60,2 EUR/100 kg	B7	
0207 14 60	----- Legs and cuts thereof	46,3 EUR/100 kg	B7	
0207 14 70	----- Other	100,8 EUR/100 kg	B7	
	--- Offal			
0207 14 91	----- Livers	6,4	B7	
0207 14 99	----- Other	18,7 EUR/100 kg	B7	
	- Of turkeys			
0207 24	-- Not cut in pieces, fresh or chilled			
0207 24 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 24 90	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 EUR/100 kg	B7	
0207 25	Not cut in pieces, frozen			
0207 25 10	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 EUR/100 kg	B7	
0207 25 90	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 EUR/100 kg	B7	
0207 26	Cuts and offal, fresh or chilled			
	Cuts			
0207 26 10	Boneless	85,1 EUR/100 kg	B7	
	With bone in			

CN 2012	Description	Base rate	Category	Comment
0207 26 20	----- Halves or quarters	41 EUR/100 kg	B7	
0207 26 30	----- Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 26 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 26 50	----- Breasts and cuts thereof	67,9 EUR/100 kg	B7	
	----- Legs and cuts thereof			
0207 26 60	----- Drumsticks and cuts of drumsticks	25,5 EUR/100 kg	B7	
0207 26 70	----- Other	46 EUR/100 kg	B7	
0207 26 80	----- Other	83 EUR/100 kg	B7	
	--- Offal			
0207 26 91	----- Livers	6,4	B7	
0207 26 99	----- Other	18,7 EUR/100 kg	B7	
0207 27	-- Cuts and offal, frozen			
	--- Cuts			

CN 2012	Description	Base rate	Category	Comment
0207 27 10	Boneless	85,1 EUR/100 kg	B7	
	With bone in			
0207 27 20	Halves or quarters	41 EUR/100 kg	B7	
0207 27 30	Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 27 40	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 27 50	Breasts and cuts thereof	67,9 EUR/100 kg	B7	
	Legs and cuts thereof			
0207 27 60	Drumsticks and cuts thereof	25,5 EUR/100 kg	B7	
0207 27 70	Other	46 EUR/100 kg	B7	
0207 27 80	Other	83 EUR/100 kg	B7	
	Offal			
0207 27 91	Livers	6,4	B7	
0207 27 99	Other	18,7 EUR/100 kg	B7	
-	Of ducks			

CN 2012	Description	Base rate	Category	Comment
0207 41	-- Not cut in pieces, fresh or chilled			
0207 41 20	--- Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	38 EUR/100 kg	B7	
0207 41 30	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 EUR/100 kg	B7	
0207 41 80	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 EUR/100 kg	B7	
0207 42	-- Not cut in pieces, frozen			

CN 2012	Description	Base rate	Category	Comment
0207 42 30	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 EUR/100 kg	B7	
0207 42 80	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 EUR/100 kg	B7	
0207 43 00	Fatty livers, fresh or chilled	0	A	
0207 44	Other, fresh or chilled			
	Cuts			
0207 44 10	Boneless	128,3 EUR/100 kg	B7	
	With bone in			
0207 44 21	Halves or quarters	56,4 EUR/100 kg	B7	
0207 44 31	Whole wings, with or without tips	26,9 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 44 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 44 51	----- Breasts and cuts thereof	115,5 EUR/100 kg	B7	
0207 44 61	----- Legs and cuts thereof	46,3 EUR/100 kg	B7	
0207 44 71	----- Paletots	66 EUR/100 kg	B7	
0207 44 81	----- Other	123,2 EUR/100 kg	B7	
	--- Offal			
0207 44 91	----- Livers, other than fatty livers	6,4	B7	
0207 44 99	----- Other	18,7 EUR/100 kg	B7	
0207 45	-- Other, frozen			
	--- Cuts			
0207 45 10	----- Boneless	128,3 EUR/100 kg	B7	
	----- With bone in			
0207 45 21	----- Halves or quarters	56,4 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 45 31	Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 45 41	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 45 51	Breasts and cuts thereof	115,5 EUR/100 kg	B7	
0207 45 61	Legs and cuts thereof	46,3 EUR/100 kg	B7	
0207 45 71	Paletots	66 EUR/100 kg	B7	
0207 45 81	Other	123,2 EUR/100 kg	B7	
	Offal			
	Livers			
0207 45 93	Fatty livers	0	A	
0207 45 95	Other	6,4	B7	
0207 45 99	Other	18,7 EUR/100 kg	B7	
	Of geese			
0207 51	Not cut in pieces, fresh or chilled			

CN 2012	Description	Base rate	Category	Comment
0207 51 10	Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 EUR/100 kg	B7	
0207 51 90	Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 EUR/100 kg	B7	
0207 52	Not cut in pieces, frozen			
0207 52 10	Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 EUR/100 kg	B7	
0207 52 90	Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 EUR/100 kg	B7	
0207 53 00	Fatty livers, fresh or chilled	0	A	
0207 54	Other, fresh or chilled			
	Cuts			

CN 2012	Description	Base rate	Category	Comment
0207 54 10	Boneless	110,5 EUR/100 kg	B7	
	With bone in			
0207 54 21	Halves or quarters	52,9 EUR/100 kg	B7	
0207 54 31	Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 54 41	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 54 51	Breasts and cuts thereof	86,5 EUR/100 kg	B7	
0207 54 61	Legs and cuts thereof	69,7 EUR/100 kg	B7	
0207 54 71	Paletots	66 EUR/100 kg	B7	
0207 54 81	Other	123,2 EUR/100 kg	B7	
	Offal			
0207 54 91	Livers, other than fatty livers	6,4	B7	
0207 54 99	Other	18,7 EUR/100 kg	B7	
0207 55	Other, frozen			
	Cuts			

CN 2012	Description	Base rate	Category	Comment
0207 55 10	Boneless	110,5 EUR/100 kg	B7	
	With bone in			
0207 55 21	Halves or quarters	52,9 EUR/100 kg	B7	
0207 55 31	Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 55 41	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 55 51	Breasts and cuts thereof	86,5 EUR/100 kg	B7	
0207 55 61	Legs and cuts thereof	69,7 EUR/100 kg	B7	
0207 55 71	Paletots	66 EUR/100 kg	B7	
0207 55 81	Other	123,2 EUR/100 kg	B7	
	Offal			
	Livers			
0207 55 93	Fatty livers	0	A	
0207 55 95	Other	6,4	B7	
0207 55 99	Other	18,7 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 60	Of guinea fowls			
0207 60 05	Not cut in pieces, fresh, chilled or frozen	49,3 EUR/100 kg	B7	
	Other, fresh, chilled or frozen			
	Cuts			
0207 60 10	Boneless	128,3 EUR/100 kg	B7	
	With bone in			
0207 60 21	Halves or quarters	54,2 EUR/100 kg	B7	
0207 60 31	Whole wings, with or without tips	26,9 EUR/100 kg	B7	
0207 60 41	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 EUR/100 kg	B7	
0207 60 51	Breasts and cuts thereof	115,5 EUR/100 kg	B7	
0207 60 61	Legs and cuts thereof	46,3 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
0207 60 81	Other	123,2 EUR/100 kg	B7	
	Offal			
0207 60 91	Livers	6,4	B7	
0207 60 99	Other	18,7 EUR/100 kg	B7	
0208	Other meat and edible meat offal, fresh, chilled or frozen			
0208 10	Of rabbits or hares			
0208 10 10	Of domestic rabbits	6,4	A	
0208 10 90	Other	0	A	
0208 30 00	Of primates	9	A	
0208 40	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)			

CN 2012	Description	Base rate	Category	Comment
0208 40 10	-- Whale meat	6,4	B5	
0208 40 20	-- Seal meat	6,4	B5	
0208 40 80	-- Other	9	B7	
0208 50 00	- Of reptiles (including snakes and turtles)	9	A	
0208 60 00	- Of camels and other camelids (<i>Camelidae</i>)	9	A	
0208 90	- Other			
0208 90 10	-- Of domestic pigeons	6,4	A	
0208 90 30	-- Of game, other than of rabbits or hares	0	A	
0208 90 60	-- Of reindeer	9	A	
0208 90 70	-- Frogs' legs	6,4	A	
0208 90 98	-- Other	9	A	
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked			

CN 2012	Description	Base rate	Category	Comment
0209 10	- Of pigs			
	-- Subcutaneous pig fat			
0209 10 11	--- Fresh, chilled, frozen, salted or in brine	21,4 EUR/100 kg	A	
0209 10 19	--- Dried or smoked	23,6 EUR/100 kg	A	
0209 10 90	-- Pig fat, other than that of subheading 0209 10 11 or 0209 10 19	12,9 EUR/100 kg	A	
0209 90 00	- Other	41,5 EUR/100 kg	A	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal			
	- Meat of swine			
0210 11	-- Hams, shoulders and cuts thereof, with bone in			
	--- Of domestic swine			
	---- Salted or in brine			

CN 2012	Description	Base rate	Category	Comment
0210 11 11	Hams and cuts thereof	77,8 EUR/100 kg	A	
0210 11 19	Shoulders and cuts thereof	60,1 EUR/100 kg	A	
	Dried or smoked			
0210 11 31	Hams and cuts thereof	151,2 EUR/100 kg	A	
0210 11 39	Shoulders and cuts thereof	119 EUR/100 kg	A	
0210 11 90	Other	15,4	A	
0210 12	Bellies (streaky) and cuts thereof			
	Of domestic swine			
0210 12 11	Salted or in brine	46,7 EUR/100 kg	A	
0210 12 19	Dried or smoked	77,8 EUR/100 kg	A	
0210 12 90	Other	15,4	A	
0210 19	Other			
	Of domestic swine			
	Salted or in brine			

CN 2012	Description	Base rate	Category	Comment
0210 19 10	Bacon sides or spencers	68,7 EUR/100 kg	A	
0210 19 20	Three-quarter sides or middles	75,1 EUR/100 kg	A	
0210 19 30	Fore-ends and cuts thereof	60,1 EUR/100 kg	A	
0210 19 40	Loins and cuts thereof	86,9 EUR/100 kg	A	
0210 19 50	Other	86,9 EUR/100 kg	A	
	Dried or smoked			
0210 19 60	Fore-ends and cuts thereof	119 EUR/100 kg	A	
0210 19 70	Loins and cuts thereof	149,6 EUR/100 kg	A	
	Other			
0210 19 81	Boneless	151,2 EUR/100 kg	A	
0210 19 89	Other	151,2 EUR/100 kg	A	
0210 19 90	Other	15,4	A	
0210 20	Meat of bovine animals			
0210 20 10	With bone in	15,4 + 265,2 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0210 20 90	Boneless	15,4 + 303,4 EUR/100 kg	A	
-	Other, including edible flours and meals of meat or meat offal			
0210 91 00	Of primates	15,4	A	
0210 92	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)			
0210 92 10	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	15,4	B7	
- - -	Other			

CN 2012	Description	Base rate	Category	Comment
0210 92 91	Meat	130 EUR/100 kg	B7	
0210 92 92	Offal	15,4	B7	
0210 92 99	Edible flours and meals of meat or meat offal	15,4 + 303,4 EUR/100 kg	B7	
0210 93 00	Of reptiles (including snakes and turtles)	15,4	A	
0210 99	Other			
	Meat			
0210 99 10	Of horses, salted, in brine or dried	6,4	A	
	Of sheep and goats			
0210 99 21	With bone in	222,7 EUR/100 kg	A	
0210 99 29	Boneless	311,8 EUR/100 kg	A	
0210 99 31	Of reindeer	15,4	A	
0210 99 39	Other	1300 EUR/1000 kg	B7	
	Offal			
	Of domestic swine			

CN 2012	Description	Base rate	Category	Comment
0210 99 41	Livers	64,9 EUR/100 kg	A	
0210 99 49	Other	47,2 EUR/100 kg	A	
	Of bovine animals			
0210 99 51	Thick skirt and thin skirt	15,4 + 303,4 EUR/100 kg	A	
0210 99 59	Other	12,8	A	
	Other			
	Poultry liver			
0210 99 71	Fatty livers of geese or ducks, salted or in brine	0	A	
0210 99 79	Other	6,4	A	
0210 99 85	Other	15,4	A	
0210 99 90	Edible flours and meals of meat or meat offal	15,4 + 303,4 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			
0301	Live fish			
-	Ornamental fish			
0301 11 00	Freshwater fish	0	A	
0301 19 00	Other	7,5	A	
-	Other live fish			
0301 91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			

CN 2012	Description	Base rate	Category	Comment
0301 91 10	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	A	
0301 91 90	Other	12	A	
0301 92	Eels (<i>Anguilla</i> spp.)			
0301 92 10	Of a length of less than 12 cm	0	A	
0301 92 30	Of a length of 12 cm or more but less than 20 cm	0	A	
0301 92 90	Of a length of 20 cm or more	0	A	
0301 93 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	8	A	

CN 2012	Description	Base rate	Category	Comment
0301 94	Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)			
0301 94 10	Atlantic bluefin tuna (<i>Thunnus thynnus</i>)	16	A	
0301 94 90	Pacific bluefin tuna (<i>Thunnus orientalis</i>)	16	A	
0301 95 00	Southern bluefin tuna (<i>Thunnus maccoyii</i>)	16	A	
0301 99	Other			
	Freshwater fish			
0301 99 11	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	A	

CN 2012	Description	Base rate	Category	Comment
0301 99 18	Other	8	A	
0301 99 85	Other	16	A	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304			
-	<i>Salmonidae</i> , excluding livers and roes			
0302 11	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0302 11 10	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	B3	

CN 2012	Description	Base rate	Category	Comment
0302 11 20	Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	B3	
0302 11 80	Other	12	B3	
0302 13 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	2	A	
0302 14 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	A	

CN 2012	Description	Base rate	Category	Comment
0302 19 00	Other	8	A	
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes			
0302 21	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)			
0302 21 10	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	8	A	
0302 21 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	8	A	
0302 21 90	Pacific halibut (<i>Hippoglossus stenolepis</i>)	15	B3	
0302 22 00	Plaice (<i>Pleuronectes platessa</i>)	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0302 23 00	-- Sole (<i>Solea</i> spp.)	15	B3	
0302 24 00	-- Turbot (<i>Psetta maxima</i>)	15	B3	
0302 29	-- Other			
0302 29 10	--- Megrim (<i>Lepidorhombus</i> spp.)	15	B3	
0302 29 80	--- Other	15	B3	
-	Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthymus (Katsuwonus) pelamis</i>), excluding livers and roes			
0302 31	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)			
0302 31 10	--- For the industrial manufacture of products of heading 1604	0	A	
0302 31 90	--- Other	22	A	
0302 32	-- Yellowfin tuna (<i>Thunnus albacares</i>)			

CN 2012	Description	Base rate	Category	Comment
0302 32 10	For the industrial manufacture of products of heading 1604	0	A	
0302 32 90	Other	22	A	
0302 33	Skipjack or stripe-bellied bonito			
0302 33 10	For the industrial manufacture of products of heading 1604	0	A	
0302 33 90	Other	22	A	
0302 34	Bigeye tuna (<i>Thunnus obesus</i>)			
0302 34 10	For the industrial manufacture of products of heading 1604	0	A	
0302 34 90	Other	22	A	

CN 2012	Description	Base rate	Category	Comment
--	Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)			
0302 35	Atlantic bluefin tuna (<i>Thunnus thynnus</i>)			
0302 35 11	For the industrial manufacture of products of heading 1604	0	A	
0302 35 19	Other	22	A	
---	Pacific bluefin tuna (<i>Thunnus orientalis</i>)			
0302 35 91	For the industrial manufacture of products of heading 1604	0	A	
0302 35 99	Other	22	A	
0302 36	Southern bluefin tuna (<i>Thunnus maccoyii</i>)			
0302 36 10	For the industrial manufacture of products of heading 1604	0	A	

CN 2012	Description	Base rate	Category	Comment
0302 36 90	Other	22	A	
0302 39	Other			
0302 39 20	For the industrial manufacture of products of heading 1604	0	A	
0302 39 80	Other	22	B5	
-	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes			

CN 2012	Description	Base rate	Category	Comment
0302 41 00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	B3	
0302 42 00	Anchovies (<i>Engraulis</i> spp.)	15	B3	
0302 43	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)			
0302 43 10	Sardines of the species <i>Sardina pilchardus</i>	23	B3	
0302 43 30	Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	15	A	
0302 43 90	Brisling or sprats (<i>Sprattus sprattus</i>)	13	B3	
0302 44 00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	B3	

CN 2012	Description	Base rate	Category	Comment
0302 45	Jack and horse mackerel (<i>Trachurus</i> spp.)			
0302 45 10	Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	A	
0302 45 30	Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	A	
0302 45 90	Other	15	A	
0302 46 00	Cobia (<i>Rachycentron canadum</i>)	15	A	
0302 47 00	Swordfish (<i>Xiphias gladius</i>)	15	B3	
-	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes			
0302 51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			

CN 2012	Description	Base rate	Category	Comment
0302_51_10	Of the species <i>Gadus morhua</i>	12	A	
0302_51_90	Other	12	A	
0302_52_00	Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	A	
0302_53_00	Coalfish (<i>Pollachius virens</i>)	7,5	A	
0302_54	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
	Hake of the genus <i>Merluccius</i>			
0302_54_11	Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15	A	
0302_54_15	Southern hake (<i>Merluccius australis</i>)	15	A	
0302_54_19	Other	15	A	
0302_54_90	Hake of the genus <i>Urophycis</i>	15	A	

CN 2012	Description	Base rate	Category	Comment
0302.55.00	Alaska pollack (<i>Theragra chalcogramma</i>)	7,5	A	
0302.56.00	Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	7,5	A	
0302.59	Other			
0302.59.10	Fish of the species <i>Boreogadus saida</i>	12	A	
0302.59.20	Whiting (<i>Merlangius merlangus</i>)	7,5	A	
0302.59.30	Pollack (<i>Pollachius pollachius</i>)	7,5	A	
0302.59.40	Ling (<i>Molva</i> spp.)	7,5	A	
0302.59.90	Other	15	A	
-	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes			

CN 2012	Description	Base rate	Category	Comment
0302 71 00	Tilapia (<i>Oreochromis</i> spp.)	8	B3	
0302 72 00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	B3	
0302 73 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	8	A	
0302 74 00	Eels (<i>Anguilla</i> spp.)	0	A	
0302 79 00	Other	8	A	
-	Other fish, excluding livers and roes			
0302 81	Dogfish and other sharks			
0302 81 10	Dogfish of the species <i>Squalus acanthias</i>	6	B3	
0302 81 20	Dogfish of the species <i>Scyliorhinus</i> spp.	6	B3	

CN 2012	Description	Base rate	Category	Comment
0302 81 30	Porbeagle shark (<i>Lamna nasus</i>)	8	B3	
0302 81 90	Other	8	B3	
0302 82 00	Rays and skates (<i>Rajidae</i>)	15	B3	
0302 83 00	Toothfish (<i>Dissostichus</i> spp.)	15	B5	
0302 84	Sea bass (<i>Dicentrarchus</i> spp.)			
0302 84 10	European sea bass (<i>Dicentrarchus labrax</i>)	15	B3	
0302 84 90	Other	15	B3	
0302 85	Sea bream (<i>Sparidae</i>)			
0302 85 10	Of the species <i>Dentex dentex</i> or <i>Pagellus</i> spp.	15	B3	
0302 85 30	Gilt-head sea bream (<i>Sparus aurata</i>)	15	B3	
0302 85 90	Other	15	B3	
0302 89	Other			

CN 2012	Description	Base rate	Category	Comment
0302 89 10	Freshwater fish	8	B3	
	Other			
	Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302 33			
0302 89 21	For the industrial manufacture of products of heading 1604	0	A	
0302 89 29	Other	22	B5	
	Redfish (<i>Sebastes</i> spp.)			
0302 89 31	Of the species <i>Sebastes marinus</i>	7,5	A	
0302 89 39	Other	7,5	A	
0302 89 40	Ray's bream (<i>Brama</i> spp.)	15	B3	

CN 2012	Description	Base rate	Category	Comment
0302 89 50	Monkfish (<i>Lophius</i> spp.)	15	B3	
0302 89 60	Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	A	
0302 89 90	Other	15	B3	
0302 90 00	Livers and roes	10	A	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304			
	<i>Salmonidae</i> , excluding livers and roes			
0303 11 00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	2	A	
0303 12 00	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	2	A	

CN 2012	Description	Base rate	Category	Comment
0303 13 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	A	
0303 14	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0303 14 10	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	A	
0303 14 20	Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	A	
0303 14 90	Other	12	B3	

		Description	Base rate	Category	Comment
CN 2012					
0303 19 00	--	Other	9	B3	
	-	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes			
0303 23 00	--	Tilapia (<i>Oreochromis</i> spp.)	8	B5	
0303 24 00	--	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	B3	

CN 2012	Description	Base rate	Category	Comment
0303 25 00	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	8	B5	
0303 26 00	Eels (<i>Anguilla</i> spp.)	0	A	
0303 29 00	Other	8	B3	
-	Flat fish (<i>Pleuronectidae</i> , <i>Bohidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes			
0303 31	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)			
0303 31 10	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0303 31 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	7,5	A	
0303 31 90	Pacific halibut (<i>Hippoglossus stenolepis</i>)	15	B3	
0303 32 00	Plaice (<i>Pleuronectes platessa</i>)	15	B3	
0303 33 00	Sole (<i>Solea</i> spp.)	7,5	A	
0303 34 00	Turbot (<i>Psetta maxima</i>)	15	B5	
0303 39	Other			
0303 39 10	Flounder (<i>Platichthys flesus</i>)	7,5	B7	
0303 39 30	Fish of the genus <i>Rhombosolea</i>	7,5	A	
0303 39 50	Fish of the species <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i>	7,5	A	
0303 39 85	Other	15	B5	
-	Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes			

CN 2012	Description	Base rate	Category	Comment
0303 41	Albacore or longfinned tuna (<i>Thunnus alalunga</i>)			
0303 41 10	For the industrial manufacture of products of heading 1604	0	A	
0303 41 90	Other	22	A	
0303 42	Yellowfin tuna (<i>Thunnus albacares</i>)			
	For the industrial manufacture of products of heading 1604			
	Whole			
0303 42 12	Weighing more than 10 kg each	0	A	
0303 42 18	Other	0	A	
	Other			
0303 42 42	Weighing more than 10 kg each	0	A	
0303 42 48	Other	0	A	
0303 42 90	Other	22	A	

CN 2012	Description	Base rate	Category	Comment
0303 43	Skipjack or stripe-bellied bonito			
0303 43 10	For the industrial manufacture of products of heading 1604	0	A	
0303 43 90	Other	22	A	
0303 44	Bigeye tuna (<i>Thunnus obesus</i>)			
0303 44 10	For the industrial manufacture of products of heading 1604	0	A	
0303 44 90	Other	22	A	
0303 45	Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)			
	Atlantic bluefin tuna (<i>Thunnus thynnus</i>)			
0303 45 12	For the industrial manufacture of products of heading 1604	0	A	

CN 2012	Description	Base rate	Category	Comment
0303 45 18	Other	22	A	
	Pacific bluefin tuna (<i>Thunnus orientalis</i>)			
0303 45 91	For the industrial manufacture of products of heading 1604	0	A	
0303 45 99	Other	22	A	
0303 46	Southern bluefin tuna (<i>Thunnus maccoyii</i>)			
0303 46 10	For the industrial manufacture of products of heading 1604	0	A	
0303 46 90	Other	22	A	
0303 49	Other			
0303 49 20	For the industrial manufacture of products of heading 1604	0	A	

CN 2012	Description	Base rate	Category	Comment
0303 49 85	Other	22	A	
-	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes			
0303 51 00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	B5	
0303 53	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)			

CN 2012	Description	Base rate	Category	Comment
0303 53 10	Sardines of the species <i>Sardina pilchardus</i>	23	B5	
0303 53 30	Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	15	B5	
0303 53 90	Brisling or sprats (<i>Sprattus sprattus</i>)	13	B3	
0303 54	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			
0303 54 10	Of the species <i>Scomber scombrus</i> or <i>Scomber japonicus</i>	20	B5	
0303 54 90	Of the species <i>Scomber australasicus</i>	15	B5	
0303 55	Jack and horse mackerel (<i>Trachurus</i> spp.)			
0303 55 10	Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	B5	

CN 2012	Description	Base rate	Category	Comment
0303 55 30	Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	B5	
0303 55 90	Other	15	B5	
0303 56 00	Cobia (<i>Rachycentron canadum</i>)	15	B5	
0303 57 00	Swordfish (<i>Xiphias gladius</i>)	7,5	B5	
-	Fish of the families Bregmaceroiidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes			
0303 63	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0303 63 10	Of the species <i>Gadus morhua</i>	12	A	
0303 63 30	Of the species <i>Gadus ogac</i>	12	A	
0303 63 90	Of the species <i>Gadus macrocephalus</i>	12	A	
0303 64 00	Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0303 65 00	Coalfish (<i>Pollachius virens</i>)	7,5	A	
0303 66	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
	Hake of the genus <i>Merluccius</i>			
0303 66 11	Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15	B3	
0303 66 12	Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	15	B3	
0303 66 13	Southern hake (<i>Merluccius australis</i>)	15	B3	
0303 66 19	Other	15	B3	
0303 66 90	Hake of the genus <i>Urophycis</i>	15	B3	
0303 67 00	Alaska pollack (<i>Theragra chalcogramma</i>)	15	B3	

CN 2012	Description	Base rate	Category	Comment
0303 68	Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)			
0303 68 10	Blue whiting (<i>Micromesistius poutassou</i> , <i>Gadus poutassou</i>)	7,5	A	
0303 68 90	Southern blue whiting (<i>Micromesistius australis</i>)	7,5	A	
0303 69	Other			
0303 69 10	Fish of the species <i>Boreogadus saida</i>	12	B3	
0303 69 30	Whiting (<i>Merlangius merlangus</i>)	7,5	A	
0303 69 50	Pollack (<i>Pollachius pollachius</i>)	15	B5	
0303 69 70	Blue grenadier (<i>Macruronus novaezelandiae</i>)	7,5	A	
0303 69 80	Ling (<i>Molva</i> spp.)	7,5	A	
0303 69 90	Other	15	B5	
-	Other fish, excluding livers and roes			

CN 2012	Description	Base rate	Category	Comment
0303 81	-- Dogfish and other sharks			
0303 81 10	--- Dogfish of the species <i>Squalus acanthias</i>	6	B3	
0303 81 20	--- Dogfish of the species <i>Scyliorhinus</i> spp.	6	B3	
0303 81 30	--- Porbeagle shark (<i>Lamna nasus</i>)	8	B3	
0303 81 90	--- Other	8	B3	
0303 82 00	-- Rays and skates (<i>Rajidae</i>)	15	B5	
0303 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	B7	
0303 84	-- Sea bass (<i>Dicentrarchus</i> spp.)			
0303 84 10	--- European sea bass (<i>Dicentrarchus labrax</i>)	15	B5	
0303 84 90	--- Other	15	B5	
0303 89	-- Other			

CN 2012	Description	Base rate	Category	Comment
0303 89 10	Freshwater fish	8	B3	
	Other			
	Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0303 43			
0303 89 21	For the industrial manufacture of products of heading 1 604	0	A	
0303 89 29	Other	22	B5	
	Redfish (<i>Sebastes</i> spp.)			
0303 89 31	Of the species <i>Sebastes marinus</i>	7,5	A	
0303 89 39	Other	7,5	A	
0303 89 40	Fish of the species <i>Orcynopsis unicolor</i>	10	A	
0303 89 45	Anchovies (<i>Engraulis</i> spp.)	15	B7	

CN 2012	Description	Base rate	Category	Comment
0303 89 50	Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	15	B5	
0303 89 55	Gilt-head sea bream (<i>Sparus aurata</i>)	15	B5	
0303 89 60	Ray's bream (<i>Brama</i> spp.)	15	B5	
0303 89 65	Monkfish (<i>Lophius</i> spp.)	15	B5	
0303 89 70	Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	A	
0303 89 90	Other	15	B5	
0303 90	Livers and roes			
0303 90 10	Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0	A	
0303 90 90	Other	10	A	

CN 2012	Description	Base rate	Category	Comment
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen			
-	Fresh or chilled fillets of tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)			
0304 31 00	Tilapia (<i>Oreochromis</i> spp.)	9	B7	
0304 32 00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	9	B3	

		Description	Base rate	Category	Comment
CN 2012					
0304 33 00	--	Nile perch (<i>Lates niloticus</i>)	9	B3	
0304 39 00	--	Other	9	B7	
	-	Fresh or chilled fillets of other fish			
0304 41 00	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	A	
0304 42	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			

		Description	Base rate	Category	Comment
CN 2012					
0304 42 10	- - -	Of the species <i>Oncorhynchus mykiss</i> , weighing more than 400 g each	12	B3	
0304 42 50	- - -	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	B3	
0304 42 90	- - -	Other	12	B3	
0304 43 00	- -	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	18	B5	
0304 44	- -	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>			

CN 2012	Description	Base rate	Category	Comment
0304 44 10	--- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and fish of the species <i>Boreogadus saida</i>	18	B3	
0304 44 30	--- Coalfish (<i>Pollachius virens</i>)	18	B5	
0304 44 90	--- Other	18	B5	
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	18	B5	
0304 46 00	-- Toothfish (<i>Dissostichus</i> spp.)	18	B5	
0304 49	-- Other			
0304 49 10	--- Freshwater fish	9	B3	
	--- Other			
0304 49 50	----- Redfish (<i>Sebastes</i> spp.)	18	B5	
0304 49 90	----- Other	18	B5	
-	- Other, fresh or chilled			

CN 2012	Description	Base rate	Category	Comment
0304 51 00	<p>--</p> <p>Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp.), <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)</p>	8	B3	
0304 52 00	<p>--</p> <p><i>Salmonidae</i></p>	8	A	
0304 53 00	<p>--</p> <p>Fish of the families <i>Bregmaceroiidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i></p>	15	B5	

CN 2012	Description	Base rate	Category	Comment
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	15	B5	
0304 55 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	B7	
0304 59	-- Other			
0304 59 10	--- Freshwater fish	8	A	
	--- Other			
0304 59 50	---- Flaps of herring	15	B5	
0304 59 90	----- Other	15	B5	
-	Frozen fillets of tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0304 61 00	Tilapia (<i>Oreochromis</i> spp.)	9	B7	
0304 62 00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5,5	B3	
0304 63 00	Nile perch (<i>Lates niloticus</i>)	9	B3	
0304 69 00	Other	9	B7	
-	Frozen fillets of fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraemolepididae</i>			
0304 71	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0304 71 10	Cod of the species <i>Gadus macrocephalus</i>	7,5	A	
0304 71 90	Other	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0304 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	A	
0304 73 00	Coalfish (<i>Pollachius virens</i>)	7,5	A	
0304 74	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
	Hake of the genus <i>Merluccius</i>			
0304 74 11	Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	7,5	A	
0304 74 15	Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	7,5	A	
0304 74 19	Other	6,1	A	

CN 2012	Description	Base rate	Category	Comment
0304 74 90	Hake of the genus <i>Urophycis</i>	7,5	A	
0304 75 00	Alaska pollack (<i>Theragra chalcogramma</i>)	13,7	A	
0304 79	Other			
0304 79 10	Fish of the species <i>Boreogadus saida</i>	7,5	A	
0304 79 30	Whiting (<i>Merlangius merlangus</i>)	7,5	A	
0304 79 50	Blue grenadier (<i>Macruronus novaezelandiae</i>)	7,5	A	
0304 79 80	Ling (<i>Molva</i> spp.)	7,5	A	
0304 79 90	Other	15	B5	
-	Frozen fillets of other fish			
0304 81 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	A	

CN 2012	Description	Base rate	Category	Comment
0304 82	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)			
0304 82 10	Of the species <i>Oncorhynchus mykiss</i> , weighing more than 400 g each	12	B3	
0304 82 50	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	B3	
0304 82 90	Other	12	B3	
0304 83	Flat fish (<i>Pleuronectidae</i> , <i>Bohidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)			
0304 83 10	Plaice (<i>Pleuronectes platessa</i>)	7,5	A	
0304 83 30	Flounder (<i>Platichthys flesus</i>)	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0304 83 50	Megrim (<i>Lepidorhombus</i> spp.)	15	B5	
0304 83 90	Other	15	B5	
0304 84 00	Swordfish (<i>Xiphias gladius</i>)	7,5	B7	
0304 85 00	Toothfish (<i>Dissostichus</i> spp.)	15	B5	
0304 86 00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	B5	
0304 87 00	Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthymus (Katsuwonus) pelamis</i>)	18	B3	
0304 89	Other			
0304 89 10	Freshwater fish	9	B7	
	Other			
	Redfish (<i>Sebastes</i> spp.)			
0304 89 21	Of the species <i>Sebastes marinus</i>	7,5	A	
0304 89 29	Other	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0304 89 30	Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0304 87 00	18	B3	
	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and fish of the species <i>Orcynopsis unicolor</i>			
0304 89 41	Mackerel of the species <i>Scomber australasicus</i>	15	B3	
0304 89 49	Other	15	B7	
	Dogfish and other sharks			
0304 89 51	Dogfish (<i>Squalus acanthias</i> , <i>Scyliorhinus</i> spp.)	7,5	A	

CN 2012	Description	Base rate	Category	Comment
0304 89 55	----- Porbeagle shark (<i>Lamna nasus</i>)	7,5	A	
0304 89 59	----- Other sharks	7,5	A	
0304 89 60	----- Monkfish (<i>Lophius</i> spp.)	15	B5	
0304 89 90	----- Other	15	B7	
-	Other, frozen			
0304 91 00	-- Swordfish (<i>Xiphias gladius</i>)	7,5	A	
0304 92 00	-- Toothfish (<i>Dissostichus</i> spp.)	7,5	B5	
0304 93	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0304 93 10	Surimi	14,2	A	
0304 93 90	Other	8	B7	
0304 94	Alaska pollack (<i>Theragra chalcogramma</i>)			
0304 94 10	Surimi	14,2	A	
0304 94 90	Other	7,5	A	
0304 95	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska pollack (<i>Theragra chalcogramma</i>)			
0304 95 10	Surimi	14,2	A	
	Other			
	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and fish of the species <i>Boreogadus saida</i>			

CN 2012	Description	Base rate	Category	Comment
0304 95 21	----- Cod of the species <i>Gadus macrocephalus</i>	7,5	A	
0304 95 25	----- Cod of the species <i>Gadus morhua</i>	7,5	A	
0304 95 29	----- Other	7,5	A	
0304 95 30	----- Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	A	
0304 95 40	----- Coalfish (<i>Pollachius virens</i>)	7,5	A	
0304 95 50	----- Hake of the genus <i>Merluccius</i> spp.	7,5	A	
0304 95 60	----- Blue whiting (<i>Micromesistius poutassou</i> , <i>Gadus poutassou</i>)	7,5	A	
0304 95 90	----- Other	7,5	A	
0304 99	-- Other			
0304 99 10	--- Surimi	14,2	A	
	--- Other			
0304 99 21	----- Freshwater fish	8	B3	
	----- Other			

CN 2012	Description	Base rate	Category	Comment
0304 99 23	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	B5	
0304 99 29	Redfish (<i>Sebastes</i> spp.)	8	A	
0304 99 55	Megrim (<i>Lepidorhombus</i> spp.)	15	B5	
0304 99 61	Ray's bream (<i>Brama</i> spp.)	15	B5	
0304 99 65	Monkfish (<i>Lophius</i> spp.)	7,5	A	
0304 99 99	Other	7,5	A	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption			
0305 10 00	Flours, meals and pellets of fish, fit for human consumption	13	B5	

CN 2012	Description	Base rate	Category	Comment
0305 20 00	Livers and roes of fish, dried, smoked, salted or in brine	11	B3	
-	Fish fillets, dried, salted or in brine, but not smoked			
0305 31 00	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	16	B7	

CN 2012	Description	Base rate	Category	Comment
0305 32	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>			
---	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and fish of the species <i>Boreogadus saida</i>			
0305 32 11	Cod of the species <i>Gadus macrocephalus</i>	16	B5	
0305 32 19	Other	20	B5	
0305 32 90	Other	16	B5	
0305 39	Other			

CN 2012	Description	Base rate	Category	Comment
0305 39 10	<p>--- Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>), and Danube salmon (<i>Hucho hucho</i>), salted or in brine</p>	15	B3	
0305 39 50	<p>--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine</p>	15	B3	
0305 39 90	<p>--- Other</p>	16	B5	
-	<p>- Smoked fish, including fillets, other than edible fish offal</p>			

CN 2012	Description	Base rate	Category	Comment
0305 41 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	13	B7	
0305 42 00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	B3	
0305 43 00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	14	B3	

CN 2012	Description	Base rate	Category	Comment
0305 44	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)			
0305 44 10	Eels (<i>Anguilla</i> spp.)	14	B3	
0305 44 90	Other	14	B7	
0305 49	Other			
0305 49 10	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	15	B3	
0305 49 20	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	16	B3	

CN 2012	Description	Base rate	Category	Comment
0305 49 30	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	14	B7	
0305 49 80	Other	14	B5	
-	Dried fish, other than edible fish offal, whether or not salted but not smoked			
0305 51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0305 51 10	Dried, unsalted	13	A	
0305 51 90	Dried, salted	13	A	
0305 59	Other			
0305 59 10	Fish of the species <i>Boreogadus saida</i>	13	A	
0305 59 30	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	B3	
0305 59 50	Anchovies (<i>Engraulis</i> spp.)	10	B7	

CN 2012	Description	Base rate	Category	Comment
0305 59 70	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	B3	
0305 59 80	Other	12	B5	
-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal			
0305 61 00	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	B3	
0305 62 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	13	A	
0305 63 00	Anchovies (<i>Engraulis</i> spp.)	10	B3	

CN 2012	Description	Base rate	Category	Comment
0305 64 00	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	B7	
0305 69	Other			
0305 69 10	Fish of the species <i>Boreogadus saida</i>	13	B3	
0305 69 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	B3	

CN 2012	Description	Base rate	Category	Comment
0305 69 50	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11	A	
0305 69 80	Other	12	B3	
-	Fish fins, heads, tails, maws and other edible fish offal			
0305 71	Shark fins			
0305 71 10	Smoked	14	B3	
0305 71 90	Other	12	B3	
0305 72 00	Fish heads, tails and maws	13	B3	
0305 79 00	Other	13	B3	

CN 2012	Description	Base rate	Category	Comment
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption			
	Frozen			
0306 11	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0306 11 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
	Other			
0306 11 10	Crawfish tails	12,5	A	
0306 11 90	Other	12,5	A	
0306 12	Lobsters (<i>Homarus</i> spp.)			
0306 12 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
	Other			
0306 12 10	Whole	6	B3	
0306 12 90	Other	16	B5	
0306 14	Crabs			

CN 2012	Description	Base rate	Category	Comment
0306 14 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	8	A	
	Other			
0306 14 10	Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. or <i>Callinectes sapidus</i>	7,5	A	
0306 14 30	Crabs of the species <i>Cancer pagurus</i>	7,5	A	
0306 14 90	Other	7,5	A	
0306 15	Norway lobsters (<i>Nephrops norvegicus</i>)			
0306 15 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
0306 15 90	Other	12	B3	

CN 2012	Description	Base rate	Category	Comment
0306 16	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)			
0306 16 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	A	
	Other			
0306 16 91	Shrimps of the species <i>Crangon crangon</i>	18	B5	
0306 16 99	Other	12	A	
0306 17	Other shrimps and prawns			
0306 17 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
0306 17 91	Deepwater rose shrimps (<i>Parapenaeus longirostris</i>)	12	A	
0306 17 92	Shrimps of the genus <i>Penaeus</i>	12	A	
0306 17 93	Shrimps of the family <i>Pandalidae</i> , other than of the genus <i>Pandalus</i>	12	A	
0306 17 94	Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	B5	
0306 17 99	Other	12	A	
0306 19	Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306 19 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
	Other			

CN 2012	Description	Base rate	Category	Comment
0306 19 10	Freshwater crayfish	7,5	A	
0306 19 90	Other	12	A	
-	Not frozen			
0306 21	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)			
0306 21 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
0306 21 90	Other	12,5	A	
0306 22	Lobsters (<i>Homarus</i> spp.)			
0306 22 10	Live	8	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
0306 22 30	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
	Other			
0306 22 91	Whole	8	A	
0306 22 99	Other	10	A	
0306 24	Crabs			
0306 24 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	8	A	
	Other			
0306 24 30	Crabs of the species <i>Cancer pagurus</i>	7,5	A	
0306 24 80	Other	7,5	A	
0306 25	Norway lobsters (<i>Nephrops norvegicus</i>)			

CN 2012	Description	Base rate	Category	Comment
0306 25 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
0306 25 90	Other	12	B5	
0306 26	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)			
0306 26 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	A	
	Other			
	Shrimps of the species <i>Crangon crangon</i>			
0306 26 31	Fresh or chilled, or cooked by steaming or by boiling in water	18	B5	

CN 2012	Description	Base rate	Category	Comment
0306 26 39	Other	18	B5	
0306 26 90	Other	12	A	
0306 27	Other shrimps and prawns			
0306 27 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	A	
	Other			
0306 27 91	Shrimps of the family <i>Pandalidae</i> , other than of the genus <i>Pandalus</i>	12	A	
0306 27 95	Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	B5	
0306 27 99	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
0306 29	Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306 29 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
	Other			
0306 29 10	Freshwater crayfish	7,5	A	
0306 29 90	Other	12	B3	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			
	Oysters			

CN 2012	Description	Base rate	Category	Comment
0307 11	-- Live, fresh or chilled			
0307 11 10	--- Flat oysters (of the genus <i>Ostrea</i>), live and weighing (shell included) not more than 40 g each	0	A	
0307 11 90	--- Other	9	B3	
0307 19	-- Other			
0307 19 10	--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
0307 19 90	--- Other	9	A	
-	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>			
0307 21 00	-- Live, fresh or chilled	8	A	
0307 29	-- Other			

CN 2012	Description	Base rate	Category	Comment
0307 29 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
	Other			
0307 29 10	Coquilles St Jacques (<i>Pecten maximus</i>), frozen	8	A	
0307 29 90	Other	8	A	
	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.)			
0307 31	Live, fresh or chilled			
0307 31 10	<i>Mytilus</i> spp.	10	A	
0307 31 90	<i>Perna</i> spp.	8	A	
0307 39	Other			
0307 39 05	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
	Other			

CN 2012	Description	Base rate	Category	Comment
0307 39 10	<i>Mytilus</i> spp.	10	A	
0307 39 90	<i>Perma</i> spp.	8	A	
-	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)			
0307 41	Live, fresh or chilled			
0307 41 10	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	A	
---	Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)			
0307 41 91	<i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	6	A	
0307 41 99	Other	8	A	
0307 49	Other			

CN 2012	Description	Base rate	Category	Comment
0307 49 05	Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
	Frozen			
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.)			
	Of the genus <i>Sepioloa</i>			
0307 49 09	Lesser cuttle fish (<i>Sepioloa rondeletii</i>)	6	A	
0307 49 11	Other	8	A	
0307 49 18	Other	8	A	
	Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Septoteuthis</i> spp.)			
	<i>Loligo</i> spp.			

CN 2012	Description	Base rate	Category	Comment
0307 49 31	----- <i>Loligo vulgaris</i>	6	A	
0307 49 33	----- <i>Loligo pealei</i>	6	A	
0307 49 35	----- <i>Loligo patagonica</i>	6	A	
0307 49 38	----- Other	6	A	
0307 49 51	----- <i>Ommastrephes sagittatus</i>	6	A	
0307 49 59	----- Other	8	A	
	--- Other			
0307 49 71	----- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	A	
	----- Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)			
0307 49 91	----- <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	6	A	
0307 49 99	----- Other	8	A	
-	- Octopus (<i>Octopus</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0307 51 00	-- Live, fresh or chilled	8	A	
0307 59	-- Other			
0307 59 05	--- Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	20	B3	
	--- Other			
0307 59 10	---- Frozen	8	A	
0307 59 90	---- Other	8	A	
0307 60	- Snails, other than sea snails			
0307 60 10	-- Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	

CN 2012	Description	Base rate	Category	Comment
0307 60 90	Other	0	A	
-	Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcicidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Macluridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semellidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>)			
0307 71 00	Live, fresh or chilled	11	A	
0307 79	Other			
0307 79 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
0307 79 90	Other	11	A	
-	Abalone (<i>Haliotis</i> spp.)			
0307 81 00	Live, fresh or chilled	11	A	

CN 2012	Description	Base rate	Category	Comment
0307 89	Other			
0307 89 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
0307 89 90	Other	11	A	
-	Other, including flours, meals and pellets, fit for human consumption			
0307 91 00	Live, fresh or chilled	11	A	
0307 99	Other			
0307 99 10	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	B5	
---	Frozen			

CN 2012	Description	Base rate	Category	Comment
0307 99 11	----- <i>Illex</i> spp.	8	B3	
0307 99 13	----- Striped venus and other species of the family <i>Veneridae</i>	8	B3	
0307 99 17	----- Other	11	B3	
0307 99 80	--- Other	11	A	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption			
-	Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>)			

CN 2012	Description	Base rate	Category	Comment
0308 11 00	-- Live, fresh or chilled	11	B3	
0308 19	-- Other			
0308 19 10	--- Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	26	B5	
0308 19 30	--- Frozen	11	B3	
0308 19 90	--- Other	11	B3	
-	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>)			
0308 21 00	-- Live, fresh or chilled	11	B3	
0308 29	-- Other			
0308 29 10	--- Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	26	B5	

CN 2012	Description	Base rate	Category	Comment
0308 29 30	Frozen	11	B3	
0308 29 90	Other	11	B3	
0308 30	Jellyfish (<i>Rhopilema</i> spp.)			
0308 30 10	Live, fresh or chilled	11	B3	
0308 30 30	Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	26	B5	
0308 30 50	Frozen	0	A	
0308 30 90	Other	11	B3	
0308 90	Other			
0308 90 10	Live, fresh or chilled	11	B3	
0308 90 30	Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	26	B5	
0308 90 50	Frozen	11	B3	
0308 90 90	Other	11	A	

CN 2012	Description	Base rate	Category	Comment
04	CHAPTER 4 - DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
0401 10	Of a fat content, by weight, not exceeding 1 %			
0401 10 10	In immediate packings of a net content not exceeding two litres	13,8 EUR/100 kg	A	
0401 10 90	Other	12,9 EUR/100 kg	A	
0401 20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %			
	Not exceeding 3 %			

CN 2012	Description	Base rate	Category	Comment
0401 20 11	In immediate packings of a net content not exceeding two litres	18,8 EUR/100 kg	A	
0401 20 19	Other	17,9 EUR/100 kg	A	
--	Exceeding 3 %			
0401 20 91	In immediate packings of a net content not exceeding two litres	22,7 EUR/100 kg	A	
0401 20 99	Other	21,8 EUR/100 kg	A	
0401 40	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %			
0401 40 10	In immediate packings of a net content not exceeding two litres	57,5 EUR/100 kg	A	
0401 40 90	Other	56,6 EUR/100 kg	A	
0401 50	Of a fat content, by weight, exceeding 10 %			
--	Not exceeding 21 %			

CN 2012	Description	Base rate	Category	Comment
0401 50 11	In immediate packings of a net content not exceeding two litres	57,5 EUR/100 kg	A	
0401 50 19	Other	56,6 EUR/100 kg	A	
	Exceeding 21 % but not exceeding 45 %			
0401 50 31	In immediate packings of a net content not exceeding two litres	110 EUR/100 kg	A	
0401 50 39	Other	109,1 EUR/100 kg	A	
	Exceeding 45 %			
0401 50 91	In immediate packings of a net content not exceeding two litres	183,7 EUR/100 kg	A	
0401 50 99	Other	182,8 EUR/100 kg	A	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter			

CN 2012	Description	Base rate	Category	Comment
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %			
	-- Not containing added sugar or other sweetening matter			
0402 10 11	--- In immediate packings of a net content not exceeding 2,5 kg	125,4 EUR/100 kg	B5	
0402 10 19	--- Other	118,8 EUR/100 kg	B5	
	-- Other			
0402 10 91	--- In immediate packings of a net content not exceeding 2,5 kg	1,19 EUR/kg/lactic matter + 27,5 EUR/100 kg	A	
0402 10 99	--- Other	1,19 EUR/kg/lactic matter + 21 EUR/100 kg	A	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %			

CN 2012	Description	Base rate	Category	Comment
0402 21	Not containing added sugar or other sweetening matter			
	Of a fat content, by weight, not exceeding 27 %			
0402 21 11	In immediate packings of a net content not exceeding 2,5 kg	135,7 EUR/100 kg	A	
0402 21 18	Other	130,4 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 27 %			
0402 21 91	In immediate packings of a net content not exceeding 2,5 kg	167,2 EUR/100 kg	A	
0402 21 99	Other	161,9 EUR/100 kg	A	
0402 29	Other			
	Of a fat content, by weight, not exceeding 27 %			

CN 2012	Description	Base rate	Category	Comment
0402 29 11	Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
	Other			
0402 29 15	In immediate packings of a net content not exceeding 2,5 kg	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0402 29 19	Other	1,31 EUR/kg/lactic matter + 16,8 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 27 %			
0402 29 91	In immediate packings of a net content not exceeding 2,5 kg	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0402 29 99	Other	1,62 EUR/kg/lactic matter + 16,8 EUR/100 kg	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
0402 91	Not containing added sugar or other sweetening matter			
0402 91 10	Of a fat content, by weight, not exceeding 8 %	34,7 EUR/100 kg	A	
0402 91 30	Of a fat content, by weight, exceeding 8 % but not exceeding 10 %	43,4 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 10 % but not exceeding 45 %			
0402 91 51	In immediate packings of a net content not exceeding 2,5 kg	110 EUR/100 kg	A	
0402 91 59	Other	109,1 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 45 %			
0402 91 91	In immediate packings of a net content not exceeding 2,5 kg	183,7 EUR/100 kg	A	
0402 91 99	Other	182,8 EUR/100 kg	A	
0402 99	Other			

CN 2012	Description	Base rate	Category	Comment
0402 99 10	Of a fat content, by weight, not exceeding 9,5 %	57,2 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %			
0402 99 31	In immediate packings of a net content not exceeding 2,5 kg	1,08 EUR/kg/lactic matter + 19,4 EUR/100 kg	A	
0402 99 39	Other	1,08 EUR/kg/lactic matter + 18,5 EUR/100 kg	A	
	Of a fat content, by weight, exceeding 45 %			
0402 99 91	In immediate packings of a net content not exceeding 2,5 kg	1,81 EUR/kg/lactic matter + 19,4 EUR/100 kg	A	
0402 99 99	Other	1,81 EUR/kg/lactic matter + 18,5 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa			
0403 10	Yogurt			
- -	Not flavoured nor containing added fruit, nuts or cocoa			
- - -	Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 10 11	Not exceeding 3 %	20,5 EUR/100 kg	A	
0403 10 13	Exceeding 3 % but not exceeding 6 %	24,4 EUR/100 kg	A	
0403 10 19	Exceeding 6 %	59,2 EUR/100 kg	A	
- - -	Other, of a fat content, by weight			

CN 2012	Description	Base rate	Category	Comment
0403 10 31	Not exceeding 3 %	0,17 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	
0403 10 33	Exceeding 3 % but not exceeding 6 %	0,2 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	
0403 10 39	Exceeding 6 %	0,54 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	
--	Flavoured or containing added fruit, nuts or cocoa			
---	In powder, granules or other solid forms, of a milkfat content, by weight			
0403 10 51	Not exceeding 1,5 %	8,3 + 95 EUR/100 kg	A	
0403 10 53	Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 EUR/100 kg	A	
0403 10 59	Exceeding 27 %	8,3 + 168,8 EUR/100 kg	A	
---	Other, of a milkfat content, by weight			

CN 2012	Description	Base rate	Category	Comment
0403 10 91	Not exceeding 3 %	8,3 + 12,4 EUR/100 kg	A	
0403 10 93	Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 EUR/100 kg	A	
0403 10 99	Exceeding 6 %	8,3 + 26,6 EUR/100 kg	A	
0403 90	Other			
	Not flavoured nor containing added fruit, nuts or cocoa			
	In powder, granules or other solid forms			
	Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 90 11	Not exceeding 1,5 %	100,4 EUR/100 kg	A	
0403 90 13	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0403 90 19	Exceeding 27 %	167,2 EUR/100 kg	A	
	Other, of a fat content, by weight			
0403 90 31	Not exceeding 1,5 %	0,95 EUR/kg/lactic matter + 22 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0403 90 33	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0403 90 39	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
	Other			
	Not containing added sugar or other sweetening matter, of a fat content, by weight			
0403 90 51	Not exceeding 3 %	20,5 EUR/100 kg	A	
0403 90 53	Exceeding 3 % but not exceeding 6 %	24,4 EUR/100 kg	A	
0403 90 59	Exceeding 6 %	59,2 EUR/100 kg	A	
	Other, of a fat content, by weight			
0403 90 61	Not exceeding 3 %	0,17 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	
0403 90 63	Exceeding 3 % but not exceeding 6 %	0,2 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0403 90 69	Exceeding 6 %	0,54 EUR/kg/lactic matter + 21,1 EUR/100 kg	A	
--	Flavoured or containing added fruit, nuts or cocoa			
---	In powder, granules or other solid forms, of a milkfat content, by weight			
0403 90 71	Not exceeding 1,5 %	8,3 + 95 EUR/100 kg	A	
0403 90 73	Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 EUR/100 kg	A	
0403 90 79	Exceeding 27 %	8,3 + 168,8 EUR/100 kg	A	
---	Other, of a milkfat content, by weight			
0403 90 91	Not exceeding 3 %	8,3 + 12,4 EUR/100 kg	A	
0403 90 93	Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 EUR/100 kg	A	
0403 90 99	Exceeding 6 %	8,3 + 26,6 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included			
0404 10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter			
	- - In powder, granules or other solid forms			
	- - - Not containing added sugar or other sweetening matter, of a protein content (nitrogen content \times 6,38), by weight			
	- - - - Not exceeding 15 %, and of a fat content, by weight			

CN 2012	Description	Base rate	Category	Comment
0404 10 02	Not exceeding 1,5 %	7 EUR/100 kg	A	
0404 10 04	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0404 10 06	Exceeding 27 %	167,2 EUR/100 kg	A	
	Exceeding 15 %, and of a fat content, by weight			
0404 10 12	Not exceeding 1,5 %	100,4 EUR/100 kg	A	
0404 10 14	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0404 10 16	Exceeding 27 %	167,2 EUR/100 kg	A	
	Other, of a protein content (nitrogen content \times 6,38), by weight			
	Not exceeding 15 %, and of a fat content, by weight			
0404 10 26	Not exceeding 1,5 %	0,07 EUR/kg/lactic matter + 16,8 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0404 10 28	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 32	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
	Exceeding 15 %, and of a fat content, by weight			
0404 10 34	Not exceeding 1,5 %	0,95 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 36	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 38	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
--	Other			
---	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content \times 6,38), by weight			
----	Not exceeding 15 %, and of a fat content, by weight			

CN 2012	Description	Base rate	Category	Comment
0404 10 48	Not exceeding 1,5 %	0,07 EUR/kg/dry lactic matter	A	
0404 10 52	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0404 10 54	Exceeding 27 %	167,2 EUR/100 kg	A	
	Exceeding 15 %, and of a fat content, by weight			
0404 10 56	Not exceeding 1,5 %	100,4 EUR/100 kg	A	
0404 10 58	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0404 10 62	Exceeding 27 %	167,2 EUR/100 kg	A	
	Other, of a protein content (nitrogen content \times 6,38), by weight			
	Not exceeding 15 %, and of a fat content, by weight			
0404 10 72	Not exceeding 1,5 %	0,07EUR/kg/dry lactic matter + 16,8 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0404 10 74	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 76	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
	Exceeding 15 %, and of a fat content, by weight			
0404 10 78	Not exceeding 1,5 %	0,95 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 82	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 10 84	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 90	Other			
	Not containing added sugar or other sweetening matter, of a fat content, by weight			

CN 2012	Description	Base rate	Category	Comment
0404 90 21	Not exceeding 1,5 %	100,4 EUR/100 kg	A	
0404 90 23	Exceeding 1,5 % but not exceeding 27 %	135,7 EUR/100 kg	A	
0404 90 29	Exceeding 27 %	167,2 EUR/100 kg	A	
	Other, of a fat content, by weight			
0404 90 81	Not exceeding 1,5 %	0,95 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 90 83	Exceeding 1,5 % but not exceeding 27 %	1,31 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0404 90 89	Exceeding 27 %	1,62 EUR/kg/lactic matter + 22 EUR/100 kg	A	
0405	Butter and other fats and oils derived from milk; dairy spreads			
0405 10	Butter			
	Of a fat content, by weight, not exceeding 85 %			
	Natural butter			

CN 2012	Description	Base rate	Category	Comment
0405 10 11	In immediate packings of a net content not exceeding 1 kg	189,6 EUR/100 kg	B3	
0405 10 19	Other	189,6 EUR/100 kg	B3	
0405 10 30	Recombined butter	189,6 EUR/100 kg	B3	
0405 10 50	Whey butter	189,6 EUR/100 kg	B3	
0405 10 90	Other	231,3 EUR/100 kg	B3	
0405 20	Dairy spreads			
0405 20 10	Of a fat content, by weight, of 39 % or more but less than 60 %	9 + EA	B3	
0405 20 30	Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 + EA	B3	
0405 20 90	Of a fat content, by weight, of more than 75 % but less than 80 %	189,6 EUR/100 kg	B3	
0405 90	Other			

CN 2012	Description	Base rate	Category	Comment
0405 90 10	Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	231,3 EUR/100 kg	B3	
0405 90 90	Other	231,3 EUR/100 kg	B3	
0406	Cheese and curd			
0406 10	Fresh (unripened or uncured) cheese, including whey cheese, and curd			
0406 10 20	Of a fat content, by weight, not exceeding 40 %	185,2 EUR/100 kg	A	
0406 10 80	Other	221,2 EUR/100 kg	A	
0406 20	Grated or powdered cheese, of all kinds			
0406 20 10	Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	7,7	A	

		Description	Base rate	Category	Comment
CN 2012					
0406 20 90	--	Other	188,2 EUR/100 kg	A	
0406 30	-	Processed cheese, not grated or powdered			
0406 30 10	--	In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	144,9 EUR/100 kg	A	
	--	Other			
	---	Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter			

CN 2012	Description	Base rate	Category	Comment
0406 30 31	Not exceeding 48 %	139,1 EUR/100 kg	A	
0406 30 39	Exceeding 48 %	144,9 EUR/100 kg	A	
0406 30 90	Of a fat content, by weight, exceeding 36 %	215 EUR/100 kg	A	
0406 40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>			
0406 40 10	Roquefort	140,9 EUR/100 kg	A	
0406 40 50	Gorgonzola	140,9 EUR/100 kg	A	
0406 40 90	Other	140,9 EUR/100 kg	A	
0406 90	Other cheese			
0406 90 01	For processing	167,1 EUR/100 kg	A	
	Other			
0406 90 13	Emmentaler	171,7 EUR/100 kg	A	
0406 90 15	Gruyère, Sbrinz	171,7 EUR/100 kg	A	
0406 90 17	Bergkäse, Appenzell	171,7 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0406 90 18	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	171,7 EUR/100 kg	A	
0406 90 19	Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	7,7	A	
0406 90 21	Cheddar	167,1 EUR/100 kg	A	
0406 90 23	Edam	151 EUR/100 kg	A	
0406 90 25	Tilsit	151 EUR/100 kg	A	
0406 90 27	Butterkäse	151 EUR/100 kg	A	
0406 90 29	Kashkaval	151 EUR/100 kg	A	
0406 90 32	Feta	151 EUR/100 kg	A	
0406 90 35	Kefalo-Tyri	151 EUR/100 kg	A	
0406 90 37	Finlandia	151 EUR/100 kg	A	
0406 90 39	Jarlsberg	151 EUR/100 kg	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
0406 90 50	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	151 EUR/100 kg	A	
	Other			
	Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter			
	Not exceeding 47 %			
0406 90 61	Grana Padano, Parmigiano Reggiano	188,2 EUR/100 kg	A	
0406 90 63	Fiore Sardo, Pecorino	188,2 EUR/100 kg	A	
0406 90 69	Other	188,2 EUR/100 kg	A	
	Exceeding 47 % but not exceeding 72 %			

CN 2012	Description	Base rate	Category	Comment
0406 90 73	----- Provolone	151 EUR/100 kg	A	
0406 90 75	----- Asiago, Caciocavallo, Montasio, Ragusano	151 EUR/100 kg	A	
0406 90 76	----- Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	151 EUR/100 kg	A	
0406 90 78	----- Gouda	151 EUR/100 kg	A	
0406 90 79	----- Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	151 EUR/100 kg	A	
0406 90 81	----- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	151 EUR/100 kg	A	
0406 90 82	----- Camembert	151 EUR/100 kg	A	
0406 90 84	----- Brie	151 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0406 90 85	----- Kefalograviera, Kasseri	151 EUR/100 kg	A	
	----- Other cheese, of a water content, by weight, in the non-fatty matter			
0406 90 86	----- Exceeding 47 % but not exceeding 52 %	151 EUR/100 kg	A	
0406 90 87	----- Exceeding 52 % but not exceeding 62 %	151 EUR/100 kg	A	
0406 90 88	----- Exceeding 62 % but not exceeding 72 %	151 EUR/100 kg	A	
0406 90 93	----- Exceeding 72 %	185,2 EUR/100 kg	A	
0406 90 99	----- Other	221,2 EUR/100 kg	A	
0407	Birds' eggs, in shell, fresh, preserved or cooked			
-	Fertilised eggs for incubation			

CN 2012	Description	Base rate	Category	Comment
0407 11 00	Of fowls of the species <i>Gallus domesticus</i>	35 EUR/1000 p/st	A	
0407 19	Other			
---	Of poultry, other than of fowls of the species <i>Gallus domesticus</i>			
0407 19 11	Of turkeys or geese	105 EUR/1000 p/st	A	
0407 19 19	Other	35 EUR/1000 p/st	A	
0407 19 90	Other	7,7	A	
-	Other fresh eggs			
0407 21 00	Of fowls of the species <i>Gallus domesticus</i>	30,4 EUR/100 kg	B7	
0407 29	Other			
0407 29 10	Of poultry, other than of fowls of the species <i>Gallus domesticus</i>	30,4 EUR/100 kg	B7	
0407 29 90	Other	7,7	A	
0407 90	Other			
0407 90 10	Of poultry	30,4 EUR/100 kg	B7	
0407 90 90	Other	7,7	A	

CN 2012	Description	Base rate	Category	Comment
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter			
-	Egg yolks			
0408 11	Dried			
0408 11 20	Unfit for human consumption	0	A	
0408 11 80	Other	142,3 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 2
0408 19	Other			
0408 19 20	Unfit for human consumption	0	A	
-	Other			
0408 19 81	Liquid	62 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 2
0408 19 89	Other, including frozen	66,3 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 2
-	Other			

CN 2012	Description	Base rate	Category	Comment
0408 91	Dried			
0408 91 20	Unfit for human consumption	0	A	
0408 91 80	Other	137,4 EUR/100 kg	TRQ	See Annex 2-A , Section B, Sub-Section 1, paragraph 2
0408 99	Other			
0408 99 20	Unfit for human consumption	0	A	
0408 99 80	Other	35,3 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 2
0409 00 00	Natural honey	17,3	A	
0410 00 00	Edible products of animal origin, not elsewhere specified or included	7,7	A	
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	A	

CN 2012	Description	Base rate	Category	Comment
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair			
0502 10 00	Pigs', hogs' or boars' bristles and hair and waste thereof	0	A	
0502 90 00	Other	0	A	
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	0	A	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers			

CN 2012	Description	Base rate	Category	Comment
0505 10	Feathers of a kind used for stuffing; down			
0505 10 10	Raw	0	A	
0505 10 90	Other	0	A	
0505 90 00	Other	0	A	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products			
0506 10 00	Ossein and bones treated with acid	0	A	
0506 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products			
0507 10 00	Ivory; ivory powder and waste	0	A	
0507 90 00	Other	0	A	
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0	A	

CN 2012	Description	Base rate	Category	Comment
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0	A	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption			
0511 10 00	Bovine semen	0	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
0511 91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			
0511 91 10	Fish waste	0	A	
0511 91 90	Other	0	A	
0511 99	Other			
0511 99 10	Sinews or tendons; parings and similar waste of raw hides or skins	0	A	
	Natural sponges of animal origin			
0511 99 31	Raw	0	A	
0511 99 39	Other	5,1	A	
0511 99 85	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
06	CHAPTER 6 - LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212			
0601 10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant			
0601 10 10	Hyacinths	5,1	A	
0601 10 20	Narcissi	5,1	A	
0601 10 30	Tulips	5,1	A	
0601 10 40	Gladioli	5,1	A	
0601 10 90	Other	5,1	A	

CN 2012	Description	Base rate	Category	Comment
0601 20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots			
0601 20 10	Chicory plants and roots	0	A	
0601 20 30	Orchids, hyacinths, narcissi and tulips	9,6	A	
0601 20 90	Other	6,4	A	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn			
0602 10	Unrooted cuttings and slips			
0602 10 10	Of vines	0	A	
0602 10 90	Other	4	A	
0602 20	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			
0602 20 10	Vine slips, grafted or rooted	0	A	
0602 20 90	Other	8,3	A	

CN 2012	Description	Base rate	Category	Comment
0602 30 00	Rhododendrons and azaleas, grafted or not	8,3	A	
0602 40 00	Roses, grafted or not	8,3	A	
0602 90	Other			
0602 90 10	Mushroom spawn	8,3	A	
0602 90 20	Pineapple plants	0	A	
0602 90 30	Vegetable and strawberry plants	8,3	A	
	Other			
	Outdoor plants			
	Trees, shrubs and bushes			
0602 90 41	Forest trees	8,3	A	
	Other			
0602 90 45	Rooted cuttings and young plants	6,5	A	
0602 90 49	Other	8,3	A	
0602 90 50	Other outdoor plants	8,3	A	
	Indoor plants			

CN 2012	Description	Base rate	Category	Comment
0602 90 70	Rooted cuttings and young plants, excluding cacti	6,5	A	
	Other			
0602 90 91	Flowering plants with buds or flowers, excluding cacti	6,5	A	
0602 90 99	Other	6,5	A	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
-	Fresh			
0603 11 00	Roses	12	A	
0603 12 00	Carnations	12	A	
0603 13 00	Orchids	12	A	
0603 14 00	Chrysanthemums	12	A	
0603 15 00	Lilies (<i>Lilium</i> spp.)	12	A	

CN 2012	Description	Base rate	Category	Comment
0603 19	Other			
0603 19 10	Gladioli	12	A	
0603 19 80	Other	12	A	
0603 90 00	Other	10	A	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
0604 20	Fresh			
	Mosses and lichens			
0604 20 11	Reindeer moss	0	A	
0604 20 19	Other	5	A	
0604 20 20	Christmas trees	2,5	A	
0604 20 40	Conifer branches	2,5	A	

CN 2012	Description	Base rate	Category	Comment
0604 20 90	Other	2	A	
0604 90	Other			
	Mosses and lichens			
0604 90 11	Reindeer moss	0	A	
0604 90 19	Other	5	A	
	Other			
0604 90 91	Not further prepared than dried	0	A	
0604 90 99	Other	10,9	A	
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS			
0701	Potatoes, fresh or chilled			
0701 10 00	Seed	4,5	A	
0701 90	Other			
0701 90 10	For the manufacture of starch	5,8	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
0701 90 50	New, from 1 January to 30 June	13,4	A	
0701 90 90	Other	11,5	A	
0702 00 00	Tomatoes, fresh or chilled	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0703	Onions, shallots, garlic, leeks and other alliaaceous vegetables, fresh or chilled			
0703 10	Onions and shallots			
	Onions			
0703 10 11	Sets	9,6	A	
0703 10 19	Other	9,6	A	
0703 10 90	Shallots	9,6	A	
0703 20 00	Garlic	9,6 + 120 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 3
0703 90 00	Leeks and other alliaaceous vegetables	10,4	A	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled			

CN 2012	Description	Base rate	Category	Comment
0704 10 00	Cauliflowers and headed broccoli	13,6 MIN 1,6 EUR/100 kg	A	
0704 20 00	Brussels sprouts	12	A	
0704 90	Other			
0704 90 10	White cabbages and red cabbages	12 MIN 0,4 EUR/100 kg	A	
0704 90 90	Other	12	A	
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled			
	Lettuce			
0705 11 00	Cabbage lettuce (head lettuce)	12 MIN 2 EUR/100 kg/br	A	
0705 19 00	Other	10,4	A	
	Chicory			
0705 21 00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	10,4	A	
0705 29 00	Other	10,4	A	

CN 2012	Description	Base rate	Category	Comment
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled			
0706 10 00	- Carrots and turnips	13,6	A	
0706 90	- Other			
0706 90 10	-- Celeriac (rooted celery or German celery)	13,6	A	
0706 90 30	-- Horseradish (<i>Cochlearia armoracia</i>)	12	A	
0706 90 90	-- Other	13,6	A	
0707 00	Cucumbers and gherkins, fresh or chilled			
0707 00 05	- Cucumbers	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0707 00 90	- Gherkins	12,8	A	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled			
0708 10 00	- Peas (<i>Pisum sativum</i>)	13,6	A	
0708 20 00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	13,6 MIN 1,6 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0708 90 00	- Other leguminous vegetables	11,2	A	
0709	Other vegetables, fresh or chilled			
0709 20 00	- Asparagus	10,2	A	
0709 30 00	- Aubergines (eggplants)	12,8	A	
0709 40 00	- Celery other than celeriac	12,8	A	
	- Mushrooms and truffles			
0709 51 00	-- Mushrooms of the genus <i>Agaricus</i>	12,8	A	
0709 59	-- Other			
0709 59 10	--- Chanterelles	3,2	A	
0709 59 30	--- Flap mushrooms	5,6	A	
0709 59 50	--- Truffles	6,4	A	
0709 59 90	--- Other	6,4	A	
0709 60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
0709 60 10	-- Sweet peppers	7,2	A	
	-- Other			

CN 2012	Description	Base rate	Category	Comment
0709 60 91	Of the genus <i>Capsicum</i> , for the manufacture of capsaicin or capsicum oleoresin dyes	0	A	
0709 60 95	For the industrial manufacture of essential oils or resinoids	0	A	
0709 60 99	Other	6,4	A	
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	10,4	A	
-	Other			
0709 91 00	Globe artichokes	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0709 92	Olives			
0709 92 10	For uses other than the production of oil	4,5	A	
0709 92 90	Other	13,1 EUR/100 kg	A	
0709 93	Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0709 93 10	Courgettes	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0709 93 90	Other	12,8	A	
0709 99	Other			
0709 99 10	Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	10,4	A	
0709 99 20	Chard (or white beet) and cardoons	10,4	A	
0709 99 40	Capers	5,6	A	
0709 99 50	Fennel	8	A	
0709 99 60	Sweetcorn	9,4 EUR/100 kg	A	
0709 99 90	Other	12,8	A	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen			
0710 10 00	Potatoes	14,4	A	
-	Leguminous vegetables, shelled or unshelled			

CN 2012	Description	Base rate	Category	Comment
0710 21 00	Peas (<i>Pisum sativum</i>)	14,4	A	
0710 22 00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	14,4	A	
0710 29 00	Other	14,4	A	
0710 30 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	14,4	A	
0710 40 00A	Sweetcorn other than in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph4
0710 40 00B	Sweetcorn, in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	A	
0710 80	Other vegetables			
0710 80 10	Olives	15,2	A	
--	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			

CN 2012	Description	Base rate	Category	Comment
0710 80 51	Sweet peppers	14,4	A	
0710 80 59	Other	6,4	A	
	Mushrooms			
0710 80 61	Of the genus <i>Agaricus</i>	14,4	A	
0710 80 69	Other	14,4	A	
0710 80 70	Tomatoes	14,4	A	
0710 80 80	Globe artichokes	14,4	A	
0710 80 85	Asparagus	14,4	A	
0710 80 95	Other	14,4	A	
0710 90 00	Mixtures of vegetables	14,4	A	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption			
0711 20	Olives			

CN 2012	Description	Base rate	Category	Comment
0711 20 10	For uses other than the production of oil	6,4	A	
0711 20 90	Other	13,1 EUR/100 kg	A	
0711 40 00	Cucumbers and gherkins	12	A	
	Mushrooms and truffles			
0711 51 00	Mushrooms of the genus <i>Agaricus</i>	9,6 + 191 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 16
0711 59 00	Other	9,6	A	
0711 90	Other vegetables; mixtures of vegetables			
	Vegetables			
0711 90 10	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers	6,4	A	
0711 90 30	Sweetcorn	5,1 + 9,4 EUR/100 kg/net eda	A	
0711 90 50	Onions	7,2	A	
0711 90 70	Capers	4,8	A	
0711 90 80	Other	9,6	A	

CN 2012	Description	Base rate	Category	Comment
0711 90 90	Mixtures of vegetables	12	A	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
0712 20 00	Onions	12,8	A	
-	Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles			
0712 31 00	Mushrooms of the genus <i>Agaricus</i>	12,8	A	
0712 32 00	Wood ears (<i>Auricularia</i> spp.)	12,8	A	
0712 33 00	Jelly fungi (<i>Tremella</i> spp.)	12,8	A	
0712 39 00	Other	12,8	A	
0712 90	Other vegetables; mixtures of vegetables			
0712 90 05	Potatoes, whether or not cut or sliced but not further prepared	10,2	A	
- -	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)			

CN 2012	Description	Base rate	Category	Comment
0712 90 11	Hybrids for sowing	0	A	
0712 90 19	Other	9,4 EUR/100 kg	A	
0712 90 30	Tomatoes	12,8	A	
0712 90 50	Carrots	12,8	A	
0712 90 90	Other	12,8	A	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split			
0713 10	Peas (<i>Pisum sativum</i>)			
0713 10 10	For sowing	0	A	
0713 10 90	Other	0	A	
0713 20 00	Chickpeas (garbanzos)	0	A	
-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)			
0713 31 00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0	A	

CN 2012	Description	Base rate	Category	Comment
0713 32 00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	0	A	
0713 33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)			
0713 33 10	For sowing	0	A	
0713 33 90	Other	0	A	
0713 34 00	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	0	A	
0713 35 00	Cow peas (<i>Vigna unguiculata</i>)	0	A	
0713 39 00	Other	0	A	
0713 40 00	Lentils	0	A	
0713 50 00	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	3,2	A	
0713 60 00	Pigeon peas (<i>Cajanus cajan</i>)	3,2	A	
0713 90 00	Other	3,2	A	

CN 2012	Description	Base rate	Category	Comment
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith			
0714 10	Manioc (cassava)			
0714 10 91	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/100 kg	A	
0714 10 98	Other	9,5 EUR/100 kg	A	
0714 20	Sweet potatoes			
0714 20 10	Fresh, whole, intended for human consumption	3	A	
0714 20 90	Other	6,4 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
0714 30	Yams (<i>Dioscorea</i> spp.)			
0714 30 10	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/100 kg	A	
0714 30 90	Other	9,5 EUR/100 kg	A	
0714 40	Taro (<i>Colocasia</i> spp.)			
0714 40 10	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/100 kg	A	
0714 40 90	Other	9,5 EUR/100 kg	A	
0714 50	Yautia (<i>Xanthosoma</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0714 50 10	-- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/100 kg	A	
0714 50 90	-- Other	9,5 EUR/100 kg	A	
0714 90	- Other			
	-- Arrowroot, salep and similar roots and tubers with high starch content			
0714 90 12	--- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 EUR/100 kg	A	
0714 90 18	--- Other	9,5 EUR/100 kg	A	
0714 90 90	-- Other	3	A	

CN 2012	Description	Base rate	Category	Comment
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS			
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled			
-	Coconuts			
0801 11 00	Desiccated	0	A	
0801 12 00	In the inner shell (endocarp)	0	A	
0801 19 00	Other	0	A	
-	Brazil nuts			
0801 21 00	In shell	0	A	
0801 22 00	Shelled	0	A	
-	Cashew nuts			
0801 31 00	In shell	0	A	
0801 32 00	Shelled	0	A	

CN 2012	Description	Base rate	Category	Comment
0802	Other nuts, fresh or dried, whether or not shelled or peeled			
-	Almonds			
0802 11	In shell			
0802 11 10	Bitter	0	A	
0802 11 90	Other	5,6	A	
0802 12	Shelled			
0802 12 10	Bitter	0	A	
0802 12 90	Other	3,5	A	
-	Hazelnuts or filberts (<i>Corylus</i> spp.)			
0802 21 00	In shell	3,2	A	
0802 22 00	Shelled	3,2	A	
-	Walnuts			
0802 31 00	In shell	4	A	
0802 32 00	Shelled	5,1	A	
-	Chestnuts (<i>Castanea</i> spp.)			

CN 2012	Description	Base rate	Category	Comment
0802 41 00	In shell	5,6	A	
0802 42 00	Shelled	5,6	A	
-	Pistachios			
0802 51 00	In shell	1,6	A	
0802 52 00	Shelled	1,6	A	
-	Macadamia nuts			
0802 61 00	In shell	2	A	
0802 62 00	Shelled	2	A	
0802 70 00	Kola nuts (<i>Cola</i> spp.)	0	A	
0802 80 00	Areca nuts	0	A	
0802 90	Other			
0802 90 10	Pecans	0	A	
0802 90 50	Pine nuts	2	A	
0802 90 85	Other	2	A	
0803	Bananas, including plantains, fresh or dried			
0803 10	Plantains			

CN 2012	Description	Base rate	Category	Comment
0803 10 10	Fresh	16	A	
0803 10 90	Dried	16	A	
0803 90	Other			
0803 90 10	Fresh	136 EUR/1000 kg	R75	See Annex 2-A, Section A, paragraph 1(l)
0803 90 90	Dried	16	A	
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried			
0804 10 00	Dates	7,7	A	
0804 20	Figs			
0804 20 10	Fresh	5,6	A	
0804 20 90	Dried	8	A	
0804 30 00	Pineapples	5,8	A	
0804 40 00	Avocados	5,1	A	
0804 50 00	Guavas, mangoes and mangosteens	0	A	
0805	Citrus fruit, fresh or dried			
0805 10	Oranges			
0805 10 20	Sweet oranges, fresh	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 10 80	Other	16	A	

CN 2012	Description	Base rate	Category	Comment
0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
0805 20 10	Clementines	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 20 30	Monreales and satsumas	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 20 50	Mandarins and wilkings	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 20 70	Tangerines	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 20 90	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0805 40 00	Grapefruit, including pomelos	2,4	A	
0805 50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)			
0805 50 10	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)

CN 2012	Description	Base rate	Category	Comment
0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	12,8	A	
0805 90 00	Other	12,8	A	
0806	Grapes, fresh or dried			
0806 10	Fresh			
0806 10 10	Table grapes	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0806 10 90	Other	17,6	A	
0806 20	Dried			
0806 20 10	Currants	2,4	A	
0806 20 30	Sultanas	2,4	A	
0806 20 90	Other	2,4	A	
0807	Melons (including watermelons) and papaws (papayas), fresh			
	Melons (including watermelons)			
0807 11 00	Watermelons	8,8	A	
0807 19 00	Other	8,8	A	

CN 2012	Description	Base rate	Category	Comment
0807 20 00	Papaws (papayas)	0	A	
0808	Apples, pears and quinces, fresh			
0808 10	Apples			
0808 10 10	Cider apples, in bulk, from 16 September to 15 December	7,2 MIN 0,36 EUR/100 kg/net	A	
0808 10 80	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0808 30	Pears			
0808 30 10	Perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 EUR/100 kg/net	A	
0808 30 90	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0808 40 00	Quinces	7,2	A	
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh			
0809 10 00	Apricots	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
-	Cherries			

CN 2012	Description	Base rate	Category	Comment
0809 21 00	Sour cherries (<i>Prunus cerasus</i>)	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0809 29 00	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0809 30	Peaches, including nectarines			
0809 30 10	Nectarines	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0809 30 90	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0809 40	Plums and sloes			
0809 40 05	Plums	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
0809 40 90	Sloes	12	A	
0810	Other fruit, fresh			
0810 10 00	Strawberries	12,8 MIN 2,4 EUR/100 kg/net	A	
0810 20	Raspberries, blackberries, mulberries and loganberries			
0810 20 10	Raspberries	8,8	A	
0810 20 90	Other	9,6	A	
0810 30	Black-, white- or redcurrants and gooseberries			

CN 2012	Description	Base rate	Category	Comment
0810 30 10	Blackcurrants	8,8	A	
0810 30 30	Redcurrants	8,8	A	
0810 30 90	Other	9,6	A	
0810 40	Cranberries, bilberries and other fruit of the genus <i>Vaccinium</i>			
0810 40 10	Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitis-idaea</i>)	0	A	
0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	3,2	A	
0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	3,2	A	
0810 40 90	Other	9,6	A	
0810 50 00	Kiwifruit	8,8	A	
0810 60 00	Durians	8,8	A	

CN 2012	Description	Base rate	Category	Comment
0810 70 00	- Persimmons	8,8	A	
0810 90	- Other			
0810 90 20	-- Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0	A	
0810 90 75	-- Other	8,8	A	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter			
0811 10	- Strawberries			
	-- Containing added sugar or other sweetening matter			
0811 10 11	--- With a sugar content exceeding 13 % by weight	20,8 + 8,4 EUR/100 kg	A	
0811 10 19	--- Other	20,8	A	
0811 10 90	-- Other	14,4	A	

CN 2012	Description	Base rate	Category	Comment
0811 20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			
--	Containing added sugar or other sweetening matter			
0811 20 11	With a sugar content exceeding 13 % by weight	20,8 + 8,4 EUR/100 kg	A	
0811 20 19	Other	20,8	A	
--	Other			
0811 20 31	Raspberries	14,4	A	
0811 20 39	Blackcurrants	14,4	A	
0811 20 51	Redcurrants	12	A	
0811 20 59	Blackberries and mulberries	12	A	
0811 20 90	Other	14,4	A	

CN 2012	Description	Base rate	Category	Comment
0811 90	- Other			
	-- Containing added sugar or other sweetening matter			
	--- With a sugar content exceeding 13 % by weight			
0811 90 11	----- Tropical fruit and tropical nuts	13 + 5,3 EUR/100 kg	A	
0811 90 19	----- Other	20,8 + 8,4 EUR/100 kg	A	
	--- Other			
0811 90 31	----- Tropical fruit and tropical nuts	13	A	
0811 90 39	----- Other	20,8	A	
	-- Other			
0811 90 50	--- Fruit of the species <i>Vaccinium myrtillus</i>	12	A	
0811 90 70	--- Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	3,2	A	
	--- Cherries			

CN 2012	Description	Base rate	Category	Comment
0811 90 75	Sour cherries (<i>Prunus cerasus</i>)	14,4	A	
0811 90 80	Other	14,4	A	
0811 90 85	Tropical fruit and tropical nuts	9	A	
0811 90 95	Other	14,4	A	
0812	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			
0812 10 00	Cherries	8,8	A	
0812 90	Other			
0812 90 25	Apricots; oranges	12,8	A	
0812 90 30	Papaws (papayas)	2,3	A	
0812 90 40	Fruit of the species <i>Vaccinium myrtillus</i>	6,4	A	

CN 2012	Description	Base rate	Category	Comment
0812 90 70	-- Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	5,5	A	
0812 90 98	-- Other	8,8	A	
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter			
0813 10 00	- Apricots	5,6	A	
0813 20 00	- Prunes	9,6	A	
0813 30 00	- Apples	3,2	A	
0813 40	- Other fruit			
0813 40 10	-- Peaches, including nectarines	5,6	A	
0813 40 30	-- Pears	6,4	A	

CN 2012	Description	Base rate	Category	Comment
0813 40 50	Papaws (papayas)	2	A	
0813 40 65	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0	A	
0813 40 95	Other	2,4	A	
0813 50	Mixtures of nuts or dried fruits of this chapter			
	Mixtures of dried fruit, other than that of headings 0801 to 0806			
	Not containing prunes			
0813 50 12	Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	4	A	
0813 50 15	Other	6,4	A	

CN 2012	Description	Base rate	Category	Comment
0813 50 19	Containing prunes	9,6	A	
	Mixtures exclusively of nuts of headings 0801 and 0802			
0813 50 31	Of tropical nuts	4	A	
0813 50 39	Other	6,4	A	
	Other mixtures			
0813 50 91	Not containing prunes or figs	8	A	
0813 50 99	Other	9,6	A	
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1,6	A	

CN 2012	Description	Base rate	Category	Comment
09	CHAPTER 9 - COFFEE, TEA, MATÉ AND SPICES			
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion			
	Coffee, not roasted			
0901 11 00	Not decaffeinated	0	A	
0901 12 00	Decaffeinated	8,3	A	
	Coffee, roasted			
0901 21 00	Not decaffeinated	7,5	A	
0901 22 00	Decaffeinated	9	A	
0901 90	Other			
0901 90 10	Coffee husks and skins	0	A	
0901 90 90	Coffee substitutes containing coffee	11,5	A	
0902	Tea, whether or not flavoured			

CN 2012	Description	Base rate	Category	Comment
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	3,2	A	
0902 20 00	- Other green tea (not fermented)	0	A	
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	A	
0902 40 00	- Other black tea (fermented) and other partly fermented tea	0	A	
0903 00 00	Maté	0	A	
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
	Pepper			
0904 11 00	- - Neither crushed nor ground	0	A	

CN 2012	Description	Base rate	Category	Comment
0904 12 00	Crushed or ground	4	A	
	Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
0904 21	Dried, neither crushed nor ground			
0904 21 10	Sweet peppers (<i>Capsicum annuum</i>)	9,6	A	
0904 21 90	Other	0	A	
0904 22 00	Crushed or ground	5	A	
0905	Vanilla			
0905 10 00	Neither crushed nor ground	6	A	
0905 20 00	Crushed or ground	6	A	
0906	Cinnamon and cinnamon-tree flowers			
	Neither crushed nor ground			
0906 11 00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	0	A	
0906 19 00	Other	0	A	
0906 20 00	Crushed or ground	0	A	

CN 2012	Description	Base rate	Category	Comment
0907	Cloves (whole fruit, cloves and stems)			
0907 10 00	- Neither crushed nor ground	8	A	
0907 20 00	- Crushed or ground	8	A	
0908	Nutmeg, mace and cardamoms			
-	Nutmeg			
0908 11 00	-- Neither crushed nor ground	0	A	
0908 12 00	-- Crushed or ground	0	A	
-	Mace			
0908 21 00	-- Neither crushed nor ground	0	A	
0908 22 00	-- Crushed or ground	0	A	
-	Cardamoms			
0908 31 00	-- Neither crushed nor ground	0	A	
0908 32 00	-- Crushed or ground	0	A	

CN 2012	Description	Base rate	Category	Comment
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries			
-	Seeds of coriander			
0909 21 00	Neither crushed nor ground	0	A	
0909 22 00	Crushed or ground	0	A	
-	Seeds of cumin			
0909 31 00	Neither crushed nor ground	0	A	
0909 32 00	Crushed or ground	0	A	
-	Seeds of anise, badian, caraway or fennel; juniper berries			
0909 61 00	Neither crushed nor ground	0	A	
0909 62 00	Crushed or ground	0	A	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices			
-	Ginger			

CN 2012	Description	Base rate	Category	Comment
0910 11 00	Neither crushed nor ground	0	A	
0910 12 00	Crushed or ground	0	A	
0910 20	Saffron			
0910 20 10	Neither crushed nor ground	0	A	
0910 20 90	Crushed or ground	8,5	A	
0910 30 00	Turmeric (curcuma)	0	A	
-	Other spices			
0910 91	Mixtures referred to in note 1(b) to this chapter			
0910 91 05	Curry	0	A	
-	Other			
0910 91 10	Neither crushed nor ground	0	A	
0910 91 90	Crushed or ground	12,5	A	
0910 99	Other			
0910 99 10	Fenugreek seed	0	A	
-	Thyme			
-	Neither crushed nor ground			

CN 2012	Description	Base rate	Category	Comment
0910 99 31	----- Wild thyme (<i>Thymus serpyllum</i>)	0	A	
0910 99 33	----- Other	7	A	
0910 99 39	----- Crushed or ground	8,5	A	
0910 99 50	--- Bay leaves	7	A	
	--- Other			
0910 99 91	----- Neither crushed nor ground	0	A	
0910 99 99	----- Crushed or ground	12,5	A	
10	CHAPTER 10 - CEREALS			
1001	Wheat and meslin			
	- Durum wheat			
1001 11 00	-- Seed	148 EUR/1000 kg	A	
1001 19 00	-- Other	148 EUR/1000 kg	A	
	- Other			
1001 91	-- Seed			
1001 91 10	--- Spelt	12,8	A	
1001 91 20	--- Common wheat and meslin	95 EUR/1000 kg	A	
1001 91 90	--- Other	95 EUR/1000 kg	A	
1001 99 00	-- Other	95 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1002	Rye			
1002 10 00	- Seed	93 EUR/1000 kg	A	
1002 90 00	- Other	93 EUR/1000 kg	A	
1003	Barley			
1003 10 00	- Seed	93 EUR/1000 kg	A	
1003 90 00	- Other	93 EUR/1000 kg	A	
1004	Oats			
1004 10 00	- Seed	89 EUR/1000 kg	A	
1004 90 00	- Other	89 EUR/1000 kg	A	
1005	Maize (corn)			
1005 10	- Seed			
	-- Hybrid			
1005 10 13	--- Three-cross hybrids	0	A	
1005 10 15	--- Simple hybrids	0	A	
1005 10 18	--- Other	0	A	
1005 10 90	-- Other	94 EUR/1000 kg	A	
1005 90 00	- Other	94 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1006	Rice			
1006 10	Rice in the husk (paddy or rough)			
1006 10 10	For sowing	7,7	A	
	Other			
	Parboiled			
1006 10 21	Round grain	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 10 23	Medium grain	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Long grain			
1006 10 25	Of a length/width ratio greater than 2 but less than 3	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 10 27	Of a length/width ratio equal to or greater than 3	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Other			

CN 2012	Description	Base rate	Category	Comment
1006 10 92	Round grain	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 10 94	Medium grain	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Long grain			
1006 10 96	Of a length/width ratio greater than 2 but less than 3	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 10 98	Of a length/width ratio equal to or greater than 3	211 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 20	Husked (brown) rice			
	Parboiled			
1006 20 11	Round grain	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 20 13	Medium grain	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Long grain			
1006 20 15	Of a length/width ratio greater than 2 but less than 3	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10

CN 2012	Description	Base rate	Category	Comment
1006 20 17	Of a length/width ratio equal to or greater than 3	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Other			
1006 20 92	Round grain	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 20 94	Medium grain	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
	Long grain			
1006 20 96	Of a length/width ratio greater than 2 but less than 3	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 20 98	Of a length/width ratio equal to or greater than 3	65 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 5 and 7 to 10
1006 30	Semi-milled or wholly milled rice, whether or not polished or glazed			
	Semi-milled rice			
	Parboiled			

CN 2012	Description	Base rate	Category	Comment
1006 30 21	Round grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 23	Medium grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	Long grain			
1006 30 25	Of a length/width ratio greater than 2 but less than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 27	Of a length/width ratio equal to or greater than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	Other			
1006 30 42	Round grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 44	Medium grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	Long grain			
1006 30 46	Of a length/width ratio greater than 2 but less than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10

CN 2012	Description	Base rate	Category	Comment
1006 30 48	----- Of a length/width ratio equal to or greater than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	-- Wholly milled rice			
	--- Parboiled			
1006 30 61	----- Round grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 63	----- Medium grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	----- Long grain			
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 67	----- Of a length/width ratio equal to or greater than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	--- Other			
1006 30 92	----- Round grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 94	----- Medium grain	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
	----- Long grain			

CN 2012	Description	Base rate	Category	Comment
1006 30 96	Of a length/width ratio greater than 2 but less than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 30 98	Of a length/width ratio equal to or greater than 3	175 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraphs 6 to 10
1006 40 00	Broken rice	65 EUR/1000 kg	B5 (seecomment)	50% cut at EIF, and linear removal after 5 year
1007	Grain sorghum			
1007 10	Seed			
1007 10 10	Hybrids	6,4	A	
1007 10 90	Other	94 EUR/1000 kg	A	
1007 90 00	Other	94 EUR/1000 kg	A	
1008	Buckwheat, millet and canary seed; other cereals			
1008 10 00	Buckwheat	37 EUR/1000 kg	A	
	Millet			
1008 21 00	Seed	56 EUR/1000 kg	A	
1008 29 00	Other	56 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1008 30 00	Canary seed	0	A	
1008 40 00	Fonio (<i>Digitaria</i> spp.)	37 EUR/1000 kg	A	
1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)	37 EUR/1000 kg	A	
1008 60 00	Triticale	93 EUR/1000 kg	A	
1008 90 00	Other cereals	37 EUR/1000 kg	A	
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
1101 00	Wheat or meslin flour			
-	Wheat flour			
1101 00 11	Of durum wheat	172 EUR/1000 kg	B3	
1101 00 15	Of common wheat and spelt	172 EUR/1000 kg	B3	
1101 00 90	Meslin flour	172 EUR/1000 kg	B3	
1102	Cereal flours other than of wheat or meslin			
1102 20	Maize (corn) flour			

CN 2012	Description	Base rate	Category	Comment
1102 20 10	Of a fat content not exceeding 1,5 % by weight	173 EUR/1000 kg	B3	
1102 20 90	Other	98 EUR/1000 kg	B3	
1102 90	Other			
1102 90 10	Barley flour	171 EUR/1000 kg	B5	
1102 90 30	Oat flour	164 EUR/1000 kg	B5	
1102 90 50	Rice flour	138 EUR/1000 kg	A	
1102 90 70	Rye flour	168 EUR/1000 kg	B5	
1102 90 90	Other	98 EUR/1000 kg	B5	
1103	Cereal groats, meal and pellets			
-	Groats and meal			
1103 11	Of wheat			
1103 11 10	Durum wheat	267 EUR/1000 kg	A	
1103 11 90	Common wheat and spelt	186 EUR/1000 kg	A	
1103 13	Of maize (corn)			
1103 13 10	Of a fat content not exceeding 1,5 % by weight	173 EUR/1000 kg	B5	

CN 2012	Description	Base rate	Category	Comment
1103 13 90	Other	98 EUR/1000 kg	B5	
1103 19	Of other cereals			
1103 19 20	Of rye or barley	171 EUR/1000 kg	A	
1103 19 40	Of oats	164 EUR/1000 kg	A	
1103 19 50	Of rice	138 EUR/1000 kg	B5	
1103 19 90	Other	98 EUR/1000 kg	A	
1103 20	Pellets			
1103 20 25	Of rye or barley	171 EUR/1000 kg	A	
1103 20 30	Of oats	164 EUR/1000 kg	A	
1103 20 40	Of maize	173 EUR/1000 kg	B5	
1103 20 50	Of rice	138 EUR/1000 kg	B5	
1103 20 60	Of wheat	175 EUR/1000 kg	A	
1103 20 90	Other	98 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground			
-	Rolled or flaked grains			
1104 12	Of oats			
1104 12 10	Rolled	93 EUR/1000 kg	A	
1104 12 90	Flaked	182 EUR/1000 kg	A	
1104 19	Of other cereals			
1104 19 10	Of wheat	175 EUR/1000 kg	A	
1104 19 30	Of rye	171 EUR/1000 kg	A	
1104 19 50	Of maize	173 EUR/1000 kg	B5	
-	Of barley			
1104 19 61	Rolled	97 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1104 19 69	Flaked	189 EUR/1000 kg	A	
	Other			
1104 19 91	Flaked rice	234 EUR/1000 kg	B5	
1104 19 99	Other	173 EUR/1000 kg	B5	
-	Other worked grains (for example, hulled, pearled, sliced or kibbled)			
1104 22	Of oats			
1104 22 40	Hulled (shelled or husked), whether or not sliced or kibbled	162 EUR/1000 kg	A	
1104 22 50	Pearled	145 EUR/1000 kg	A	
1104 22 95	Other	93 EUR/1000 kg	A	
1104 23	Of maize (corn)			
1104 23 40	Hulled (shelled or husked), whether or not sliced or kibbled; pearled	152 EUR/1000 kg	A	
1104 23 98	Other	98 EUR/1000 kg	B5	

CN 2012	Description	Base rate	Category	Comment
1104 29	Of other cereals			
	Of barley			
1104 29 04	Hulled (shelled or husked), whether or not sliced or kibbled	150 EUR/1000 kg	A	
1104 29 05	Pearled	236 EUR/1000 kg	A	
1104 29 08	Other	97 EUR/1000 kg	A	
	Other			
1104 29 17	Hulled (shelled or husked), whether or not sliced or kibbled	129 EUR/1000 kg	A	
1104 29 30	Pearled	154 EUR/1000 kg	B5	
	Not otherwise worked than kibbled			
1104 29 51	Of wheat	99 EUR/1000 kg	A	
1104 29 55	Of rye	97 EUR/1000 kg	A	
1104 29 59	Other	98 EUR/1000 kg	B5	
	Other			

CN 2012	Description	Base rate	Category	Comment
1104 29 81	----- Of wheat	99 EUR/1000 kg	B5	
1104 29 85	----- Of rye	97 EUR/1000 kg	B5	
1104 29 89	----- Other	98 EUR/1000 kg	B5	
1104 30	- Germ of cereals, whole, rolled, flaked or ground			
1104 30 10	-- Of wheat	76 EUR/1000 kg	A	
1104 30 90	-- Of other cereals	75 EUR/1000 kg	A	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes			
1105 10 00	- Flour, meal and powder	12,2	B3	
1105 20 00	- Flakes, granules and pellets	12,2	B3	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8			

CN 2012	Description	Base rate	Category	Comment
1106 10 00	Of the dried leguminous vegetables of heading 0713	7,7	A	
1106 20	Of sago or of roots or tubers of heading 0714			
1106 20 10	Denatured	95 EUR/1000 kg	B5	
1106 20 90	Other	166 EUR/1000 kg	B5	
1106 30	Of the products of Chapter 8			
1106 30 10	Of bananas	10,9	B3	
1106 30 90	Other	8,3	A	
1107	Malt, whether or not roasted			
1107 10	Not roasted			
	Of wheat			
1107 10 11	In the form of flour	177 EUR/1000 kg	A	
1107 10 19	Other	134 EUR/1000 kg	A	
	Other			
1107 10 91	In the form of flour	173 EUR/1000 kg	A	
1107 10 99	Other	131 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
1107 20 00	Roasted	152 EUR/1000 kg	A	
1108	Starches; inulin			
-	Starches			
1108 11 00	Wheat starch	224 EUR/1000 kg	B7	
1108 12 00	Maize (corn) starch	166 EUR/1000 kg	B7	
1108 13 00	Potato starch	166 EUR/1000 kg	B7	
1108 14 00	Manioc (cassava) starch	166 EUR/1000 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 11
1108 19	Other starches			
1108 19 10	Rice starch	216 EUR/1000 kg	B7	
1108 19 90	Other	166 EUR/1000 kg	B7	
1108 20 00	Inulin	19,2	B7	
1109 00 00	Wheat gluten, whether or not dried	512 EUR/1000 kg	B5	

CN 2012	Description	Base rate	Category	Comment
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER			
1201	Soya beans, whether or not broken			
1201 10 00	Seed	0	A	
1201 90 00	Other	0	A	
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken			
1202 30 00	Seed	0	A	
	Other			
1202 41 00	In shell	0	A	
1202 42 00	Shelled, whether or not broken	0	A	
1203 00 00	Copra	0	A	
1204 00	Linseed, whether or not broken			

CN 2012	Description	Base rate	Category	Comment
1204 00 10	- For sowing	0	A	
1204 00 90	- Other	0	A	
1205	Rape or colza seeds, whether or not broken			
1205 10	Low erucic acid rape or colza seeds			
1205 10 10	-- For sowing	0	A	
1205 10 90	-- Other	0	A	
1205 90 00	- Other	0	A	
1206 00	Sunflower seeds, whether or not broken			
1206 00 10	- For sowing	0	A	
	- Other			
1206 00 91	-- Shelled; in grey-and-white-striped shell	0	A	
1206 00 99	-- Other	0	A	
1207	Other oil seeds and oleaginous fruits, whether or not broken			

CN 2012	Description	Base rate	Category	Comment
1207 10 00	Palm nuts and kernels	0	A	
	Cotton seeds			
1207 21 00	Seed	0	A	
1207 29 00	Other	0	A	
1207 30 00	Castor oil seeds	0	A	
1207 40	Sesamum seeds			
1207 40 10	Seed	0	A	
1207 40 90	Other	0	A	
1207 50	Mustard seeds			
1207 50 10	Seed	0	A	
1207 50 90	Other	0	A	
1207 60 00	Safflower (<i>Carthamus tinctorius</i>) seeds	0	A	
1207 70 00	Melon seeds	0	A	
	Other			
1207 91	Poppy seeds			

CN 2012	Description	Base rate	Category	Comment
1207 91 10	Seed	0	A	
1207 91 90	Other	0	A	
1207 99	Other			
1207 99 20	Seed	0	A	
	Other			
1207 99 91	Hemp seeds	0	A	
1207 99 96	Other	0	A	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard			
1208 10 00	Of soya beans	4,5	A	
1208 90 00	Other	0	A	
1209	Seeds, fruit and spores, of a kind used for sowing			
1209 10 00	Sugar beet seeds	8,3	A	
	Seeds of forage plants			
1209 21 00	Lucerne (alfalfa) seeds	2,5	A	

CN 2012	Description	Base rate	Category	Comment
1209 22	Clover (<i>Trifolium</i> spp.) seeds			
1209 22 10	Red clover (<i>Trifolium pratense</i> L.)	0	A	
1209 22 80	Other	0	A	
1209 23	Fescue seeds			
1209 23 11	Meadow fescue (<i>Festuca pratensis</i> Huds.) seeds	0	A	
1209 23 15	Red fescue (<i>Festuca rubra</i> L.) seeds	0	A	
1209 23 80	Other	2,5	A	
1209 24 00	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0	A	
1209 25	Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds			
1209 25 10	Italian ryegrass (including westerwolds) (<i>Lolium multiflorum</i> Lam.)	0	A	
1209 25 90	Perennial ryegrass (<i>Lolium perenne</i> L.)	0	A	
1209 29	Other			

CN 2012	Description	Base rate	Category	Comment
1209 29 45	Timothy grass seed; vetch seed; seeds of the genus <i>Poa</i> (<i>Poa palustris</i> L., <i>Poa trivialis</i> L.); cocksfoot grass (<i>Dactylis glomerata</i> L.); bent grass (<i>Agrostis</i>)	0	A	
1209 29 50	Lupine seed	2,5	A	
1209 29 60	Fodder beet seed (<i>Beta vulgaris</i> var. <i>alba</i>)	8,3	A	
1209 29 80	Other	2,5	A	
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers	3	A	
-	Other			
1209 91	Vegetable seeds			
1209 91 30	Salad beet seed or beetroot seed (<i>Beta vulgaris</i> var. <i>conditiva</i>)	8,3	A	
1209 91 80	Other	3	A	

CN 2012	Description	Base rate	Category	Comment
1209 99	Other			
1209 99 10	Forest-tree seeds	0	A	
	Other			
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of subheading 1209 30	3	A	
1209 99 99	Other	4	A	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin			
1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	5,8	A	
1210 20	Hop cones, ground, powdered or in the form of pellets; lupulin			
1210 20 10	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5,8	A	

CN 2012	Description	Base rate	Category	Comment
1210 20 90	Other	5,8	A	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered			
1211 20 00	Ginseng roots	0	A	
1211 30 00	Coca leaf	0	A	
1211 40 00	Poppy straw	0	A	
1211 90	Other			
1211 90 30	Tonquin beans	3	A	
1211 90 85	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included			
-	Seaweeds and other algae			
1212 21 00	Fit for human consumption	0	A	
1212 29 00	Other	0	A	
-	Other			
1212 91	Sugar beet			
1212 91 20	Dried, whether or not ground	23 EUR/100 kg	A	
1212 91 80	Other	6,7 EUR/100 kg	A	
1212 92 00	Locust beans (carob)	5,1	A	

CN 2012	Description	Base rate	Category	Comment
1212 93 00	Sugar cane	4,6 EUR/100 kg	A	
1212 94 00	Chicory roots	0	A	
1212 99	Other			
	Locust bean seeds			
1212 99 41	Not decorticated, crushed or ground	0	A	
1212 99 49	Other	5,8	A	
1212 99 95	Other	0	A	
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0	A	
1214	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			

CN 2012	Description	Base rate	Category	Comment
1214 10 00	Lucerne (alfalfa) meal and pellets	0	A	
1214 90	Other			
1214 90 10	Mangolds, swedes and other fodder roots	5,8	A	
1214 90 90	Other	0	A	
I3	CHAPTER 13 - LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
1301 20 00	Gum Arabic	0	A	
1301 90 00	Other	0	A	
I302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
-	Vegetable saps and extracts			

CN 2012	Description	Base rate	Category	Comment
1302 11 00	Opium	0	A	
1302 12 00	Of liquorice	3,2	A	
1302 13 00	Of hops	3,2	A	
1302 19	Other			
1302 19 05	Vanilla oleoresin	3	A	
1302 19 80	Other	0	A	
1302 20	Pectic substances, pectinates and pectates			
1302 20 10	Dry	19,2	A	
1302 20 90	Other	11,2	A	
-	Mucilages and thickeners, whether or not modified, derived from vegetable products			
1302 31 00	Agar-agar	0	A	

CN 2012	Description	Base rate	Category	Comment
1302 32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			
1302 32 10	Of locust beans or locust bean seeds	0	A	
1302 32 90	Of guar seeds	0	A	
1302 39 00	Other	0	A	
14	CHAPTER 14 - VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)			

CN 2012	Description	Base rate	Category	Comment
1401 10 00	- Bamboos	0	A	
1401 20 00	- Rattans	0	A	
1401 90 00	- Other	0	A	
1404	Vegetable products not elsewhere specified or included			
1404 20 00	- Cotton linters	0	A	
1404 90 00	- Other	0	A	
15	CHAPTER 15 - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503			
1501 10	- Lard			

CN 2012	Description	Base rate	Category	Comment
1501 10 10	For industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1501 10 90	Other	17,2 EUR/100 kg	B3	
1501 20	Other pig fat			
1501 20 10	For industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1501 20 90	Other	17,2 EUR/100 kg	B3	
1501 90 00	Other	11,5	A	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503			
1502 10	Tallow			
1502 10 10	For industrial uses other than the manufacture of foodstuffs for human consumption	0	A	

CN 2012	Description	Base rate	Category	Comment
1502 10 90	Other	3,2	A	
1502 90	Other			
1502 90 10	For industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1502 90 90	Other	3,2	A	
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared			
	Lard stearin and oleostearin			
1503 00 11	For industrial uses	0	A	
1503 00 19	Other	5,1	A	
1503 00 30	Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	0	A	

CN 2012	Description	Base rate	Category	Comment
1503 00 90	Other	6,4	A	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			
1504 10	Fish-liver oils and their fractions			
1504 10 10	Of a vitamin A content not exceeding 2500 International Units per gram	3,8	A	
	Other			
1504 10 91	Of halibut	0	A	
1504 10 99	Other	0	A	
1504 20	Fats and oils and their fractions, of fish, other than liver oils			
1504 20 10	Solid fractions	10,9	B7	
1504 20 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
1504 30	Fats and oils and their fractions, of marine mammals			
1504 30 10	Solid fractions	10,9	B7	
1504 30 90	Other	0	A	
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)			
1505 00 10	Wool grease, crude	3,2	A	
1505 00 90	Other	0	A	
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0	A	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
1507 10	Crude oil, whether or not degummed			

CN 2012	Description	Base rate	Category	Comment
1507 10 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1507 10 90	Other	6,4	A	
1507 90	Other			
1507 90 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1507 90 90	Other	9,6	A	
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified			
1508 10	Crude oil			
1508 10 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A	

CN 2012	Description	Base rate	Category	Comment
1508 10 90	Other	6,4	A	
1508 90	Other			
1508 90 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1508 90 90	Other	9,6	A	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified			
1509 10	Virgin			
1509 10 10	Lampante olive oil	122,6 EUR/100 kg	A	
1509 10 90	Other	124,5 EUR/100 kg	A	
1509 90 00	Other	134,6 EUR/100 kg	A	
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509			

CN 2012	Description	Base rate	Category	Comment
1510 00 10	Crude oils	110,2 EUR/100 kg	A	
1510 00 90	Other	160,3 EUR/100 kg	A	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511 10	Crude oil			
1511 10 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1511 10 90	Other	3,8	A	
1511 90	Other			
	Solid fractions			
1511 90 11	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1511 90 19	Other	10,9	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
1511 90 91	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1511 90 99	Other	9	A	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
-	Sunflower-seed or safflower oil and fractions thereof			
1512 11	Crude oil			
1512 11 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
- - -	Other			
1512 11 91	Sunflower-seed oil	6,4	A	

CN 2012	Description	Base rate	Category	Comment
1512 11 99	Safflower oil	6,4	A	
1512 19	Other			
1512 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1512 19 90	Other	9,6	A	
-	Cotton-seed oil and its fractions			
1512 21	Crude oil, whether or not gossypol has been removed			
1512 21 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1512 21 90	Other	6,4	A	
1512 29	Other			

CN 2012	Description	Base rate	Category	Comment
1512 29 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1512 29 90	Other	9,6	A	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
	Coconut (copra) oil and its fractions			
1513 11	Crude oil			
1513 11 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	2,5	A	
	Other			
1513 11 91	In immediate packings of a net content not exceeding 1 kg	12,8	A	

CN 2012	Description	Base rate	Category	Comment
1513 11 99	Other	6,4	A	
1513 19	Other			
	Solid fractions			
1513 19 11	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 19 19	Other	10,9	A	
	Other			
1513 19 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	Other			
1513 19 91	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 19 99	Other	9,6	A	
-	Palm kernel or babassu oil and fractions thereof			

CN 2012	Description	Base rate	Category	Comment
1513 21	Crude oil			
1513 21 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
	Other			
1513 21 30	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 21 90	Other	6,4	A	
1513 29	Other			
	Solid fractions			
1513 29 11	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 29 19	Other	10,9	A	
	Other			
1513 29 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
1513 29 50	In immediate packings of a net content not exceeding 1 kg	12,8	A	
1513 29 90	Other	9,6	A	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
-	Low-erucic-acid rape or colza oil and its fractions			
1514 11	Crude oil			
1514 11 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1514 11 90	Other	6,4	A	
1514 19	Other			

CN 2012	Description	Base rate	Category	Comment
1514 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1514 19 90	Other	9,6	A	
-	Other			
1514 91	Crude oil			
1514 91 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1514 91 90	Other	6,4	A	
1514 99	Other			
1514 99 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1514 99 90	Other	9,6	A	

CN 2012	Description	Base rate	Category	Comment
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified			
-	Linseed oil and its fractions			
1515 11 00	Crude oil	3,2	A	
1515 19	Other			
1515 19 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1515 19 90	Other	9,6	A	
-	Maize (corn) oil and its fractions			
1515 21	Crude oil			
1515 21 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
1515 21 90	Other	6,4	A	

CN 2012	Description	Base rate	Category	Comment
1515 29	Other			
1515 29 10	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1515 29 90	Other	9,6	A	
1515 30	Castor oil and its fractions			
1515 30 10	For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	0	A	
1515 30 90	Other	5,1	A	
1515 50	Sesame oil and its fractions			
	Crude oil			
1515 50 11	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	

CN 2012	Description	Base rate	Category	Comment
1515 50 19	Other	6,4	A	
	Other			
1515 50 91	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
1515 50 99	Other	9,6	A	
1515 90	Other			
1515 90 11	Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0	A	
	Tobacco-seed oil and its fractions			
	Crude oil			
1515 90 21	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1515 90 29	Other	6,4	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
1515 90 31	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A	
1515 90 39	Other	9,6	A	
	Other oils and their fractions			
	Crude oils			
1515 90 40	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3,2	A	
	Other			
1515 90 51	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A	
1515 90 59	Solid, other; fluid	6,4	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
1515 90 60	For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	Other			
1515 90 91	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	A	
1515 90 99	Solid, other; fluid	9,6	A	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidimised, whether or not refined, but not further prepared			
1516 10	Animal fats and oils and their fractions			
1516 10 10	In immediate packings of a net content not exceeding 1 kg	12,8	A	

CN 2012	Description	Base rate	Category	Comment
1516 10 90	Other	10,9	A	
1516 20	Vegetable fats and oils and their fractions			
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	3,4	A	
	Other			
1516 20 91	In immediate packings of a net content not exceeding 1 kg	12,8	A	
	Other			
1516 20 95	Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	5,1	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
1516 20 96	Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiaba oils	9,6	A	
1516 20 98	Other	10,9	A	
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			
1517 10	Margarine, excluding liquid margarine			
1517 10 10	Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
1517 10 90	Other	16	A	
1517 90	Other			
1517 90 10	Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 EUR/100 kg	A	
	Other			
1517 90 91	Fixed vegetable oils, fluid, mixed	9,6	A	
1517 90 93	Edible mixtures or preparations of a kind used as mould-release preparations	2,9	A	
1517 90 99	Other	16	A	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included			

CN 2012	Description	Base rate	Category	Comment
1518 00 10	Linoxyn	7,7	A	
-	Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption			
1518 00 31	Crude	3,2	A	
1518 00 39	Other	5,1	A	
-	Other			
1518 00 91	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	7,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
1518 00 95	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2	A	
1518 00 99	Other	7,7	A	
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0	A	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
1521 10 00	Vegetable waxes	0	A	
1521 90	Other			
1521 90 10	Spermaceti, whether or not refined or coloured	0	A	
--	Beeswax and other insect waxes, whether or not refined or coloured			

CN 2012	Description	Base rate	Category	Comment
1521 90 91	Raw	0	A	
1521 90 99	Other	2,5	A	
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes			
1522 00 10	Degras	3,8	A	
-	Residues resulting from the treatment of fatty substances or animal or vegetable waxes			
--	Containing oil having the characteristics of olive oil			
1522 00 31	Soapstocks	29,9 EUR/100 kg	A	
1522 00 39	Other	47,8 EUR/100 kg	A	
--	Other			
1522 00 91	Oil foots and dregs; soapstocks	3,2	A	
1522 00 99	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products			
1601 00 10	Of liver	15,4	B7	
	Other			
1601 00 91	Sausages, dry or for spreading, uncooked	149,4 EUR/100 kg	B7	
1601 00 99	Other	100,5 EUR/100 kg	B7	
1602	Other prepared or preserved meat, meat offal or blood			
1602 10 00	Homogenised preparations	16,6	B7	

CN 2012	Description	Base rate	Category	Comment
1602 20	- Of liver of any animal			
1602 20 10	-- Goose or duck liver	10,2	B7	
1602 20 90	-- Other	16	B7	
1602 31	- Of poultry of heading 0105			
	-- Of turkeys			
	--- Containing 57 % or more by weight of poultry meat or offal			
1602 31 11	---- Containing exclusively uncooked turkey meat	1024 EUR/1000 kg	B7	
1602 31 19	---- Other	1024 EUR/1000 kg	B7	
1602 31 80	--- Other	1024 EUR/1000 kg	B7	
1602 32	-- Of fowls of the species <i>Gallus domesticus</i>			
	--- Containing 57 % or more by weight of poultry meat or offal			
1602 32 11	---- Uncooked	2765 EUR/1000 kg	B7	

CN 2012	Description	Base rate	Category	Comment
1602 32 19	Other	1024 EUR/1000 kg	B7	
1602 32 30	Containing 25 % or more but less than 57 % by weight of poultry meat or offal	2765 EUR/1000 kg	B7	
1602 32 90	Other	2765 EUR/1000 kg	B7	
1602 39	Other			
	Containing 57 % or more by weight of poultry meat or offal			
1602 39 21	Uncooked	2765 EUR/1000 kg	B7	
1602 39 29	Other	2765 EUR/1000 kg	B7	
1602 39 85	Other	2765 EUR/1000 kg	B7	
-	Of swine			
1602 41	Hams and cuts thereof			
1602 41 10	Of domestic swine	156,8 EUR/100 kg	A	
1602 41 90	Other	10,9	A	

CN 2012	Description	Base rate	Category	Comment
1602 42	Shoulders and cuts thereof			
1602 42 10	Of domestic swine	129,3 EUR/100 kg	A	
1602 42 90	Other	10,9	A	
1602 49	Other, including mixtures			
	Of domestic swine			
	Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin			
1602 49 11	Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156,8 EUR/100 kg	A	
1602 49 13	Collars and cuts thereof, including mixtures of collars and shoulders	129,3 EUR/100 kg	A	
1602 49 15	Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129,3 EUR/100 kg	A	
1602 49 19	Other	85,7 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
1602 49 30	Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	75 EUR/100 kg	A	
1602 49 50	Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54,3 EUR/100 kg	A	
1602 49 90	Other	10,9	A	
1602 50	Of bovine animals			
1602 50 10	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 EUR/100 kg	B7	
	Other			
1602 50 31	Corned beef, in airtight containers	16,6	B7	
1602 50 95	Other	16,6	B7	
1602 90	Other, including preparations of blood of any animal			

CN 2012	Description	Base rate	Category	Comment
1602 90 10	-- Preparations of blood of any animal	16,6	B7	
	-- Other			
1602 90 31	--- Of game or rabbit	10,9	B7	
	--- Other			
1602 90 51	---- Containing meat or meat offal of domestic swine	85,7 EUR/100 kg	B7	
	---- Other			
	----- Containing bovine meat or offal			
1602 90 61	----- Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 EUR/100 kg	B7	
1602 90 69	----- Other	16,6	B7	
	----- Other			
1602 90 91	----- Of sheep	12,8	B5	
1602 90 95	----- Of goats	16,6	B7	
1602 90 99	----- Other	16,6	B7	

CN 2012	Description	Base rate	Category	Comment
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates			
1603 00 10	- In immediate packings of a net content of 1 kg or less	12,8	A	
1603 00 80	- Other	0	A	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
-	Fish, whole or in pieces, but not minced			
1604 11 00	-- Salmon	5,5	B5	
1604 12	-- Herring			
1604 12 10	--- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	B5	
- - -	Other			

CN 2012	Description	Base rate	Category	Comment
1604 12 91	In airtight containers	20	B5	
1604 12 99	Other	20	B5	
1604 13	Sardines, sardinella and brisling or sprats			
	Sardines			
1604 13 11	In olive oil	12,5	B7	
1604 13 19	Other	12,5	B7	
1604 13 90	Other	12,5	B7	
1604 14	Tuna, skipjack and bonito (<i>Sarda</i> spp.)			
	Tuna and skipjack			
1604 14 11	In vegetable oil	24	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 12
	Other			
1604 14 16	Filletts known as 'loins'	24	B7	
1604 14 18	Other	24	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 12
1604 14 90	Bonito (<i>Sarda</i> spp.)	25	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 12
1604 15	Mackereel			
	Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>			

CN 2012	Description	Base rate	Category	Comment
1604 15 11	----- Filletts	25	B7	
1604 15 19	----- Other	25	B7	
1604 15 90	--- Of the species <i>Scomber australasicus</i>	20	B7	
1604 16 00	-- Anchovies	25	B7	
1604 17 00	-- Eels	20	B7	
1604 19	-- Other			
1604 19 10	--- <i>Salmonidae</i> , other than salmon	7	B3	
	--- Fish of the genus <i>Euthynnus</i> , other than skipjack (<i>Euthynnus (Katsuwonus) pelamis</i>)			
1604 19 31	----- Filletts known as 'loins'	24	B7	
1604 19 39	----- Other	24	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 12
1604 19 50	--- Fish of the species <i>Orcynopsis unicolor</i>	12,5	B3	
	--- Other			

CN 2012	Description	Base rate	Category	Comment
1604 19 91	----- Filletts, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7,5	B7	
	----- Other			
1604 19 92	----- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	B3	
1604 19 93	----- Coalfish (<i>Pollachius virens</i>)	20	B3	
1604 19 94	----- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	B3	
1604 19 95	----- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	20	B3	
1604 19 97	----- Other	20	B7	
1604 20	- Other prepared or preserved fish			
1604 20 05	-- Preparations of surimi	20	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 13
	-- Other			

CN 2012	Description	Base rate	Category	Comment
1604 20 10	Of salmon	5,5	B3	
1604 20 30	Of <i>Salmonidae</i> , other than salmon	7	B3	
1604 20 40	Of anchovies	25	B7	
1604 20 50	Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	25	B5	
1604 20 70	Of tuna, skipjack or other fish of the genus <i>Euthynnus</i>	24	TRQ	See Annex 2A, Section B, Sub-Section 1, paragraph 12
1604 20 90	Of other fish	14	B3	
-	Caviar and caviar substitutes			
1604 31 00	Caviar	20	B3	
1604 32 00	Caviar substitutes	20	B3	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved			

CN 2012	Description	Base rate	Category	Comment
1605 10 00	Crab	8	B3	
	Shrimps and prawns			
1605 21	Not in airtight containers			
1605 21 10	In immediate packings of a net content not exceeding 2 kg	20	B7	
1605 21 90	Other	20	B7	
1605 29 00	Other	20	B7	
1605 30	Lobster			
1605 30 10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	0	A	
1605 30 90	Other	20	B3	
1605 40 00	Other crustaceans	20	B3	
	Molluscs			
1605 51 00	Oysters	20	A	
1605 52 00	Scallops, including queen scallops	20	A	
1605 53	Mussels			

CN 2012	Description	Base rate	Category	Comment
1605 53 10	In airtight containers	20	B3	
1605 53 90	Other	20	B3	
1605 54 00	Cuttlefish and squid	20	A	
1605 55 00	Octopus	20	A	
1605 56 00	Clams, cockles and arkshells	20	A	
1605 57 00	Abalone	20	A	
1605 58 00	Snails, other than sea snails	20	A	
1605 59 00	Other	20	A	
-	Other aquatic invertebrates			
1605 61 00	Sea cucumbers	26	B3	
1605 62 00	Sea urchins	26	B3	
1605 63 00	Jellyfish	26	B3	
1605 69 00	Other	26	B3	

CN 2012	Description	Base rate	Category	Comment
17	CHAPTER 17 - SUGARS AND SUGAR CONFECTIONERY			
1701	Cane or beet sugar and chemically pure sucrose, in solid form			
-	Raw sugar not containing added flavouring or colouring matter			
1701 12	Beet sugar			
1701 12 10	For refining	33,9 EUR/100 kg std qual	B7	
1701 12 90	Other	41,9 EUR/100 kg	B7	
1701 13	Cane sugar specified in subheading note 2 to this chapter			
1701 13 10	For refining	33,9 EUR/100 kg std qual	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1701 13 90	Other	41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1701 14	Other cane sugar			

CN 2012	Description	Base rate	Category	Comment
1701 14 10	For refining	33,9 EUR/100 kg std qual	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1701 14 90	Other	41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 15
-	Other			
1701 91 00	Containing added flavouring or colouring matter	41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1701 99	Other			
1701 99 10	White sugar	41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1701 99 90	Other	41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
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			
-	Lactose and lactose syrup			

CN 2012	Description	Base rate	Category	Comment
1702 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg	B7	
1702 19 00	-- Other	14 EUR/100 kg	B7	
1702 20	- Maple sugar and maple syrup			
1702 20 10	-- Maple sugar in solid form, containing added flavouring or colouring matter	0,4 EUR/100 kg/net/%sacc har.	B7	
1702 20 90	-- Other	8	B7	
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose			
1702 30 10	-- Isoglucose	50,7 EUR/100 kg/net mas	B7	
	-- Other			

CN 2012	Description	Base rate	Category	Comment
1702 30 50	In the form of white crystalline powder, whether or not agglomerated	26,8 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section I, paragraph 14
1702 30 90	Other	20 EUR/100 kg	B7	
1702 40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar			
1702 40 10	Isoglucose	50,7 EUR/100 kg/net mas	B7	
1702 40 90	Other	20 EUR/100 kg	B7	
1702 50 00	Chemically pure fructose	16 + 50,7 EUR/100 kg/net mas	B7	
1702 60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar			
1702 60 10	Isoglucose	50,7 EUR/100 kg/net mas	B7	

CN 2012	Description	Base rate	Category	Comment
1702 60 80	Inulin syrup	0,4 EUR/100 kg/net/%sacc har.	B7	
1702 60 95	Other	0,4 EUR/100 kg/net/%sacc har.	B7	
1702 90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose			
1702 90 10	Chemically pure maltose	12,8	B7	
1702 90 30	Isoglucose	50,7 EUR/100 kg/net mas	B7	
1702 90 50	Maltodextrine and maltodextrine syrup	20 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
	Caramel			
1702 90 71	Containing 50 % or more by weight of sucrose in the dry matter	0,4 EUR/100 kg/net/%sacc har.	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
	Other			

CN 2012	Description	Base rate	Category	Comment
1702 90 75	In the form of powder, whether or not agglomerated	27,7 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1702 90 79	Other	19,2 EUR/100 kg	TRQ	See Annex 2-, Section B, Sub-Section 1,A paragraph 14
1702 90 80	Inulin syrup	0,4 EUR/100 kg/net/%sacc har.	B7	
1702 90 95	Other	0,4 EUR/100 kg/net/%sacc har.	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1703	Molasses resulting from the extraction or refining of sugar			
1703 10 00	Cane molasses	0,35 EUR/100 kg	A	
1703 90 00	Other	0,35 EUR/100 kg	A	
1704	Sugar confectionery (including white chocolate), not containing cocoa			
1704 10	Chewing gum, whether or not sugar-coated			

CN 2012	Description	Base rate	Category	Comment
1704 10 10	Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	6,2 + 27,1 EUR/100 kg MAX 17,9	B5	
1704 10 90	Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	6,3 + 30,9 EUR/100 kg MAX 18,2	B5	
1704 90	Other			
1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4	B5	
1704 90 30	White chocolate	9,1 + 45,1 EUR/100 kg MAX 18,9 + 16,5 EUR/100 kg	B5	
	Other			

CN 2012	Description	Base rate	Category	Comment
1704 90 51	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 + EA MAX 18,7 + ADSZ	B5	
1704 90 55	Throat pastilles and cough drops	9 + EA MAX 18,7 + ADSZ	B5	
1704 90 61	Sugar-coated (panned) goods	9 + EA MAX 18,7 + ADSZ	B5	
	Other			
1704 90 65	Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	9 + EA MAX 18,7 + ADSZ	B5	
1704 90 71	Boiled sweets, whether or not filled	9 + EA MAX 18,7 + ADSZ	B5	
1704 90 75	Toffees, caramels and similar sweets	9 + EA MAX 18,7 + ADSZ	B5	
	Other			

CN 2012	Description	Base rate	Category	Comment
1704 90 81	Compressed tablets	9 + EA MAX 18,7 + ADSZ	B5	
1704 90 99	Other	9 + EA MAX 18,7 + ADSZ	B5	
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS			
1801 00 00	Cocoa beans, whole or broken, raw or roasted	0	A	
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	0	A	
1803	Cocoa paste, whether or not defatted			
1803 10 00	Not defatted	9,6	B7	
1803 20 00	Wholly or partly defatted	9,6	B7	
1804 00 00	Cocoa butter, fat and oil	7,7	B7	

CN 2012	Description	Base rate	Category	Comment
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	B7	
1806	Chocolate and other food preparations containing cocoa			
1806 10	- Cocoa powder, containing added sugar or other sweetening matter			
1806 10 15	- - Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8	B5	
1806 10 20	- - Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 25,2 EUR/100 kg	B5	

CN 2012	Description	Base rate	Category	Comment
1806 10 30	- - Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 31,4 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1806 10 90	- - Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 41,9 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 14
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			

CN 2012	Description	Base rate	Category	Comment
1806 20 10	Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 20 30	Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	8,3 + EA MAX 18,7 + ADSZ	B5	
	Other			
1806 20 50	Containing 18 % or more by weight of cocoa butter	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 20 70	Chocolate milk crumb	15,4 + EA	B5	
1806 20 80	Chocolate flavour coating	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 20 95	Other	8,3 + EA MAX 18,7 + ADSZ	B5	
-	Other, in blocks, slabs or bars			

CN 2012	Description	Base rate	Category	Comment
1806 31 00	Filled	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 32	Not filled			
1806 32 10	With added cereal, fruit or nuts	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 32 90	Other	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90	Other			
	Chocolate and chocolate products			
	Chocolates (including pralines), whether or not filled			
1806 90 11	Containing alcohol	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90 19	Other	8,3 + EA MAX 18,7 + ADSZ	B5	
	Other			
1806 90 31	Filled	8,3 + EA MAX 18,7 + ADSZ	B5	

CN 2012	Description	Base rate	Category	Comment
1806 90 39	Not filled	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90 50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90 60	Spreads containing cocoa	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90 70	Preparations containing cocoa for making beverages	8,3 + EA MAX 18,7 + ADSZ	B5	
1806 90 90	Other	8,3 + EA MAX 18,7 + ADSZ	B5	
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			

CN 2012	Description	Base rate	Category	Comment
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included			
1901 10 00	- Preparations for infant use, put up for retail sale	7,6 + EA	B7	
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA	B7	

CN 2012	Description	Base rate	Category	Comment
1901 90	- Other			
	-- Malt extract			
1901 90 11	--- With a dry extract content of 90 % or more by weight	5,1 + 18 EUR/100 kg	B7	
1901 90 19	--- Other	5,1 + 14,7 EUR/100 kg	B7	
	-- Other			
1901 90 91	--- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12,8	A	
1901 90 99	--- Other	7,6 + EA	B5	

CN 2012	Description	Base rate	Category	Comment
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			
-	Uncooked pasta, not stuffed or otherwise prepared			
1902 11 00	Containing eggs	7,7 + 24,6 EUR/100 kg	A	
1902 19	Other			
1902 19 10	Containing no common wheat flour or meal	7,7 + 24,6 EUR/100 kg	A	
1902 19 90	Other	7,7 + 21,1 EUR/100 kg	A	
1902 20	Stuffed pasta, whether or not cooked or otherwise prepared			

CN 2012	Description	Base rate	Category	Comment
1902 20 10	Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	B7	
1902 20 30	Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54,3 EUR/100 kg	B7	
	Other			
1902 20 91	Cooked	8,3 + 6,1 EUR/100 kg	A	
1902 20 99	Other	8,3 + 17,1 EUR/100 kg	A	
1902 30	Other pasta			
1902 30 10	Dried	6,4 + 24,6 EUR/100 kg	A	
1902 30 90	Other	6,4 + 9,7 EUR/100 kg	A	
1902 40	Couscous			
1902 40 10	Unprepared	7,7 + 24,6 EUR/100 kg	A	
1902 40 90	Other	6,4 + 9,7 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 EUR/100 kg	B5	
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			
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products			

CN 2012	Description	Base rate	Category	Comment
1904 10 10	Obtained from maize	3,8 + 20 EUR/100 kg	B5	
1904 10 30	Obtained from rice	5,1 + 46 EUR/100 kg	B5	
1904 10 90	Other	5,1 + 33,6 EUR/100 kg	B5	
1904 20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904 20 10	Preparation of the Müsli type based on unroasted cereal flakes	9 + EA	B5	
	Other			
1904 20 91	Obtained from maize	3,8 + 20 EUR/100 kg	B5	
1904 20 95	Obtained from rice	5,1 + 46 EUR/100 kg	B5	
1904 20 99	Other	5,1 + 33,6 EUR/100 kg	B5	

CN 2012	Description	Base rate	Category	Comment
1904 30 00	- Bulgur wheat	8,3 + 25,7 EUR/100 kg	B5	
1904 90	- Other			
1904 90 10	-- Obtained from rice	8,3 + 46 EUR/100 kg	B5	
1904 90 80	-- Other	8,3 + 25,7 EUR/100 kg	B5	
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			
1905 10 00	- Crispbread	5,8 + 13 EUR/100 kg	B3	
1905 20	- Gingerbread and the like			
1905 20 10	-- Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9,4 + 18,3 EUR/100 kg	B3	

CN 2012	Description	Base rate	Category	Comment
1905 20 30	-- Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	9,8 + 24,6 EUR/100 kg	B3	
1905 20 90	-- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10,1 + 31,4 EUR/100 kg	B3	
	- Sweet biscuits; waffles and wafers			
1905 31	-- Sweet biscuits			
	--- Completely or partially coated or covered with chocolate or other preparations containing cocoa			
1905 31 11	---- In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + ADSZ	B3	
1905 31 19	---- Other	9 + EA MAX 24,2 + ADSZ	B3	
	--- Other			

CN 2012	Description	Base rate	Category	Comment
1905 31 30	Containing 8 % or more by weight of milkfiats	9 + EA MAX 24,2 + ADSZ	B3	
	Other			
1905 31 91	Sandwich biscuits	9 + EA MAX 24,2 + ADSZ	B3	
1905 31 99	Other	9 + EA MAX 24,2 + ADSZ	B3	
1905 32	Waffles and wafers			
1905 32 05	With a water content exceeding 10 % by weight	9 + EA MAX 20,7 + ADFM	B3	
	Other			
	Completely or partially coated or covered with chocolate or other preparations containing cocoa			
1905 32 11	In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + ADSZ	B3	

CN 2012	Description	Base rate	Category	Comment
1905 32 19	Other	9 + EA MAX 24,2 + ADSZ	B3	
	Other			
1905 32 91	Salted, whether or not filled	9 + EA MAX 20,7 + ADFM	B3	
1905 32 99	Other	9 + EA MAX 24,2 + ADSZ	B3	
1905 40	Rusks, toasted bread and similar toasted products			
1905 40 10	Rusks	9,7 + EA	B3	
1905 40 90	Other	9,7 + EA	B3	
1905 90	Other			
1905 90 10	Matzos	3,8 + 15,9 EUR/100 kg	B3	
1905 90 20	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 EUR/100 kg	B3	
	Other			

CN 2012	Description	Base rate	Category	Comment
1905 90 30	Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9,7 + EA	B3	
1905 90 45	Biscuits	9 + EA MAX 20,7 + ADFM	B3	
1905 90 55	Extruded or expanded products, savoury or salted	9 + EA MAX 20,7 + ADFM	B3	
	Other			
1905 90 60	With added sweetening matter	9 + EA MAX 24,2 + ADSZ	B3	
1905 90 90	Other	9 + EA MAX 20,7 + ADFM	B3	
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			

CN 2012	Description	Base rate	Category	Comment
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid			
2001 10 00	Cucumbers and gherkins	17,6	A	
2001 90	Other			
2001 90 10	Mango chutney	0	A	
2001 90 20	Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos	5	A	
2001 90 30A	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) other than in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 4

CN 2012	Description	Base rate	Category	Comment
2001 90 30B	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	A	
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8,3 + 3,8 EUR/100 kg/net eda	A	
2001 90 50	Mushrooms	16	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 16
2001 90 65	Olives	16	A	
2001 90 70	Sweet peppers	16	A	
2001 90 92	Tropical fruit and tropical nuts; palm hearts	10	A	
2001 90 97	Other	16	A	

CN 2012	Description	Base rate	Category	Comment
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid			
2002 10	Tomatoes, whole or in pieces			
2002 10 10	Peeled	14,4	A	
2002 10 90	Other	14,4	A	
2002 90	Other			
	With a dry matter content of less than 12 % by weight			
2002 90 11	In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 19	In immediate packings of a net content not exceeding 1 kg	14,4	A	
	With a dry matter content of not less than 12 % but not more than 30 % by weight			

CN 2012	Description	Base rate	Category	Comment
2002 90 31	In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 39	In immediate packings of a net content not exceeding 1 kg	14,4	A	
--	With a dry matter content of more than 30 % by weight			
2002 90 91	In immediate packings of a net content exceeding 1 kg	14,4	A	
2002 90 99	In immediate packings of a net content not exceeding 1 kg	14,4	A	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003 10	Mushrooms of the genus <i>Agaricus</i>			

CN 2012	Description	Base rate	Category	Comment
2003 10 20	Provisionally preserved, completely cooked	18,4 + 191 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 16
2003 10 30	Other	18,4 + 222 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 16
2003 90	Other			
2003 90 10	Truffles	14,4	A	
2003 90 90	Other	18,4	A	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006			
2004 10	Potatoes			
2004 10 10	Cooked, not otherwise prepared	14,4	A	
	Other			
2004 10 91	In the form of flour, meal or flakes	7,6 + EA	A	

CN 2012	Description	Base rate	Category	Comment
2004 10 99	Other	17,6	A	
2004 90	Other vegetables and mixtures of vegetables			
2004 90 10	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 EUR/100 kg/net eda	A	
2004 90 30	Sauerkraut, capers and olives	16	A	
2004 90 50	Peas (<i>Pisum sativum</i>) and immature beans of the species <i>Phaseolus</i> spp., in pod	19,2	A	
	Other, including mixtures			
2004 90 91	Onions, cooked, not otherwise prepared	14,4	A	
2004 90 98	Other	17,6	A	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006			

CN 2012	Description	Base rate	Category	Comment
2005 10 00	Homogenised vegetables	17,6	A	
2005 20	Potatoes			
2005 20 10	In the form of flour, meal or flakes	8,8 + EA	A	
	Other			
2005 20 20	Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14,1	A	
2005 20 80	Other	14,1	A	
2005 40 00	Peas (<i>Pisum sativum</i>)	19,2	A	
	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)			
2005 51 00	Beans, shelled	17,6	A	
2005 59 00	Other	19,2	A	
2005 60 00	Asparagus	17,6	A	
2005 70 00	Olives	12,8	A	

CN 2012	Description	Base rate	Category	Comment
2005 80 00A	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) other than in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 4
2005 80 00B	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), in cobs with a diameter of 8 mm or more, but not more than 12 mm.	5,1 + 9,4 EUR/100 kg/net eda	A	
-	Other vegetables and mixtures of vegetables			
2005 91 00	Bamboo shoots	17,6	A	
2005 99	Other			
2005 99 10	Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	6,4	A	
2005 99 20	Capers	16	A	

CN 2012	Description	Base rate	Category	Comment
2005 99 30	--- Globe artichokes	17,6	A	
2005 99 50	--- Mixtures of vegetables	17,6	A	
2005 99 60	--- Sauerkraut	16	A	
2005 99 80	--- Other	17,6	A	
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)			
2006 00 10	- Ginger	0	A	
	- Other			
	-- With a sugar content exceeding 13 % by weight			
2006 00 31	--- Cherries	20 + 23,9 EUR/100 kg	A	
2006 00 35	--- Tropical fruit and tropical nuts	12,5 + 15 EUR/100 kg	A	

CN 2012	Description	Base rate	Category	Comment
2006 00 38	Other	20 + 23,9 EUR/100 kg	A	
	Other			
2006 00 91	Tropical fruit and tropical nuts	12,5	A	
2006 00 99	Other	20	A	
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			
2007 10	Homogenised preparations			
2007 10 10	With a sugar content exceeding 13 % by weight	24 + 4,2 EUR/100 kg	A	
	Other			
2007 10 91	Of tropical fruit	15	A	

CN 2012	Description	Base rate	Category	Comment
2007 10 99	Other	24	A	
	Other			
2007 91	Citrus fruit			
2007 91 10	With a sugar content exceeding 30 % by weight	20 + 23 EUR/100 kg	A	
2007 91 30	With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 EUR/100 kg	A	
2007 91 90	Other	21,6	A	
2007 99	Other			
	With a sugar content exceeding 30 % by weight			
2007 99 10	Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	22,4	A	

CN 2012	Description	Base rate	Category	Comment
2007 99 20	Chestnut purée and paste	24 + 19,7 EUR/100 kg	A	
	Other			
2007 99 31	Of cherries	24 + 23 EUR/100 kg	A	
2007 99 33	Of strawberries	24 + 23 EUR/100 kg	A	
2007 99 35	Of raspberries	24 + 23 EUR/100 kg	A	
2007 99 39	Other	24 + 23 EUR/100 kg	A	
2007 99 50	With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4,2 EUR/100 kg	A	
	Other			
2007 99 93	Of tropical fruit and tropical nuts	15	A	
2007 99 97	Other	24	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Nuts, groundnuts and other seeds, whether or not mixed together			
2008 11	Groundnuts			
2008 11 10	Peanut butter	12,8	A	
	Other, in immediate packings of a net content			
2008 11 91	Exceeding 1 kg	11,2	A	
	Not exceeding 1 kg			
2008 11 96	Roasted	12	A	
2008 11 98	Other	12,8	A	
2008 19	Other, including mixtures			
	In immediate packings of a net content exceeding 1 kg			

CN 2012	Description	Base rate	Category	Comment
2008 19 11	Tropical nuts; mixtures containing 50 % or more by weight of tropical nuts and tropical fruit	7	A	
	Other			
2008 19 13	Roasted almonds and pistachios	9	A	
2008 19 19	Other	11,2	A	
	In immediate packings of a net content not exceeding 1 kg			
2008 19 91	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts and tropical fruit	8	A	
	Other			
	Roasted nuts			
2008 19 93	Almonds and pistachios	10,2	A	
2008 19 95	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
2008 19 99	----- Other	12,8	A	
2008 20	- Pineapples			
	-- Containing added spirit			
	--- In immediate packings of a net content exceeding 1 kg			
2008 20 11	----- With a sugar content exceeding 17 % by weight	25,6 + 2,5 EUR/100 kg	A	
2008 20 19	----- Other	25,6	A	
	--- In immediate packings of a net content not exceeding 1 kg			
2008 20 31	----- With a sugar content exceeding 19 % by weight	25,6 + 2,5 EUR/100 kg	A	
2008 20 39	----- Other	25,6	A	
	-- Not containing added spirit			

CN 2012	Description	Base rate	Category	Comment
---	Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 20 51	With a sugar content exceeding 17 % by weight	19,2	A	
2008 20 59	Other	17,6	A	
---	Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 20 71	With a sugar content exceeding 19 % by weight	20,8	A	
2008 20 79	Other	19,2	A	
2008 20 90	Not containing added sugar	18,4	A	
2008 30	Citrus fruit			
--	Containing added spirit			

CN 2012	Description	Base rate	Category	Comment
---	With a sugar content exceeding 9 % by weight			
2008 30 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 30 19	Other	25,6 + 4,2 EUR/100 kg	A	
---	Other			
2008 30 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 30 39	Other	25,6	A	
--	Not containing added spirit			
---	Containing added sugar, in immediate packings of a net content exceeding 1 kg			

CN 2012	Description	Base rate	Category	Comment
2008 30 51	Grapefruit segments, including pomelos	15,2	A	
2008 30 55	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18,4	A	
2008 30 59	Other	17,6	A	
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 30 71	Grapefruit segments, including pomelos	15,2	A	
2008 30 75	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17,6	A	

CN 2012	Description	Base rate	Category	Comment
2008 30 79	Other	20,8	A	
2008 30 90	Not containing added sugar	18,4	A	
2008 40	Pears			
	Containing added spirit			
	In immediate packings of a net content exceeding 1 kg			
	With a sugar content exceeding 13 % by weight			
2008 40 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 40 19	Other	25,6 + 4,2 EUR/100 kg	A	
	Other			
2008 40 21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	

CN 2012	Description	Base rate	Category	Comment
2008 40 29	Other	25,6	A	
	In immediate packings of a net content not exceeding 1 kg			
2008 40 31	With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/100 kg	A	
2008 40 39	Other	25,6	A	
	Not containing added spirit			
	Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 40 51	With a sugar content exceeding 13 % by weight	17,6	A	
2008 40 59	Other	16	A	
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg			

CN 2012	Description	Base rate	Category	Comment
2008 40 71	With a sugar content exceeding 15 % by weight	19,2	A	
2008 40 79	Other	17,6	A	
2008 40 90	Not containing added sugar	16,8	A	
2008 50	Apricots			
	Containing added spirit			
	In immediate packings of a net content exceeding 1 kg			
	With a sugar content exceeding 13 % by weight			
2008 50 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 50 19	Other	25,6 + 4,2 EUR/100 kg	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
2008 50 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 50 39	Other	25,6	A	
	In immediate packings of a net content not exceeding 1 kg			
2008 50 51	With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/100 kg	A	
2008 50 59	Other	25,6	A	
--	Not containing added spirit			
---	Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 50 61	With a sugar content exceeding 13 % by weight	19,2	A	
2008 50 69	Other	17,6	A	

CN 2012	Description	Base rate	Category	Comment
---	Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
2008 50 71	With a sugar content exceeding 15 % by weight	20,8	A	
2008 50 79	Other	19,2	A	
---	Not containing added sugar, in immediate packings of a net content			
2008 50 92	Of 5 kg or more	13,6	A	
2008 50 98	Of less than 5 kg	18,4	A	
2008 60	Cherries			
--	Containing added spirit			
---	With a sugar content exceeding 9 % by weight			

CN 2012	Description	Base rate	Category	Comment
2008 60 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 60 19	Other	25,6 + 4,2 EUR/100 kg	A	
	Other			
2008 60 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 60 39	Other	25,6	A	
	Not containing added spirit			
	Containing added sugar, in immediate packings of a net content			
2008 60 50	Exceeding 1 kg	17,6	A	
2008 60 60	Not exceeding 1 kg	20,8	A	
	Not containing added sugar, in immediate packings of a net content			

CN 2012	Description	Base rate	Category	Comment
2008 60 70	Of 4,5 kg or more	18,4	A	
2008 60 90	Of less than 4,5 kg	18,4	A	
2008 70	Peaches, including nectarines			
	Containing added spirit			
	In immediate packings of a net content exceeding 1 kg			
	With a sugar content exceeding 13 % by weight			
2008 70 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 70 19	Other	25,6 + 4,2 EUR/100 kg	A	
	Other			
2008 70 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	

CN 2012	Description	Base rate	Category	Comment
2008 70 39	Other	25,6	A	
	In immediate packings of a net content not exceeding 1 kg			
2008 70 51	With a sugar content exceeding 15 % by weight	25,6 + 4,2 EUR/100 kg	A	
2008 70 59	Other	25,6	A	
	Not containing added spirit			
	Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 70 61	With a sugar content exceeding 13 % by weight	19,2	A	
2008 70 69	Other	17,6	A	
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg			

CN 2012	Description	Base rate	Category	Comment
2008 70 71	With a sugar content exceeding 15 % by weight	19,2	A	
2008 70 79	Other	17,6	A	
	Not containing added sugar, in immediate packings of a net content			
2008 70 92	Of 5 kg or more	15,2	A	
2008 70 98	Of less than 5 kg	18,4	A	
2008 80	Strawberries			
	Containing added spirit			
	With a sugar content exceeding 9 % by weight			
2008 80 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 80 19	Other	25,6 + 4,2 EUR/100 kg	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
2008 80 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 80 39	Other	25,6	A	
--	Not containing added spirit			
2008 80 50	Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	A	
2008 80 70	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	A	
2008 80 90	Not containing added sugar	18,4	A	
-	Other, including mixtures other than those of subheading 200819			
2008 91 00	Palm hearts	10	A	

CN 2012	Description	Base rate	Category	Comment
2008 93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)			
	--- Containing added spirit			
	---- With a sugar content exceeding 9 % by weight			
2008 93 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	A	
2008 93 19	----- Other	25,6 + 4,2 EUR/100 kg	A	
	----- Other			
2008 93 21	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	A	
2008 93 29	----- Other	25,6	A	
	--- Not containing added spirit			
2008 93 91	----- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	A	

CN 2012	Description	Base rate	Category	Comment
2008 93 93	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	A	
2008 93 99	Not containing added sugar	18,4	A	
2008 97	Mixtures			
	Containing added spirit			
	With a sugar content exceeding 9 % by weight			
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 97 12	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16	A	
2008 97 14	Other	25,6	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
2008 97 16	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16 + 2,6 EUR/100 kg	A	
2008 97 18	----- Other	25,6 + 4,2 EUR/100 kg	A	
	----- Other			
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 97 32	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	15	A	
2008 97 34	----- Other	24	A	
	----- Other			
2008 97 36	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16	A	

CN 2012	Description	Base rate	Category	Comment
2008 97 38	Other	25,6	A	
	Not containing added spirit			
	Containing added sugar			
	In immediate packings of a net content exceeding 1 kg			
2008 97 51	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11	A	
2008 97 59	Other	17,6	A	
	Other			
	Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruits			

CN 2012	Description	Base rate	Category	Comment
2008 97 72	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	8,5	A	
2008 97 74	----- Other	13,6	A	
	----- Other			
2008 97 76	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	12	A	
2008 97 78	----- Other	19,2	A	
	----- Not containing added sugar, in immediate packings of a net content			
	----- Of 5 kg or more			

CN 2012	Description	Base rate	Category	Comment
2008 97 92	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 97 93	----- Other Of 4,5 kg or more but less than 5 kg	18,4	A	
2008 97 94	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 97 96	----- Other Of less than 4,5 kg	18,4	A	
2008 97 97	----- Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	A	
2008 97 98	----- Other	18,4	A	

CN 2012	Description	Base rate	Category	Comment
2008 99	Other			
	Containing added spirit			
	Ginger			
2008 99 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	A	
2008 99 19	Other	16	A	
	Grapes			
2008 99 21	With a sugar content exceeding 13 % by weight	25,6 + 3,8 EUR/100 kg	A	
2008 99 23	Other	25,6	A	
	Other			
	With a sugar content exceeding 9 % by weight			
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas			

CN 2012	Description	Base rate	Category	Comment
2008 99 24	----- Tropical fruit	16	A	
2008 99 28	----- Other	25,6	A	
	----- Other			
2008 99 31	----- Tropical fruit	16 + 2,6 EUR/100 kg	A	
2008 99 34	----- Other	25,6 + 4,2 EUR/100 kg	A	
	----- Other			
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
2008 99 36	----- Tropical fruit	15	A	
2008 99 37	----- Other	24	A	
	----- Other			

CN 2012	Description	Base rate	Category	Comment
2008 99 38	----- Tropical fruit	16	A	
2008 99 40	----- Other	25,6	A	
	--- Not containing added spirit			
	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg			
2008 99 41	----- Ginger	0	A	
2008 99 43	----- Grapes	19,2	A	
2008 99 45	----- Plums and prunes	17,6	A	
2008 99 48	----- Tropical fruit	11	A	
2008 99 49	----- Other	17,6	A	
	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg			

CN 2012	Description	Base rate	Category	Comment
2008 99 51	----- Ginger	0	A	
2008 99 63	----- Tropical fruit	13	A	
2008 99 67	----- Other	20,8	A	
	----- Not containing added sugar			
	----- Plums and prunes, in immediate packings of a net content			
2008 99 72	----- Of 5 kg or more	15,2	A	
2008 99 78	----- Of less than 5 kg	18,4	A	
2008 99 85	----- Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 EUR/100 kg/net eda	A	
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8,3 + 3,8 EUR/100 kg/net eda	A	
2008 99 99	----- Other	18,4	A	

CN 2012	Description	Base rate	Category	Comment
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			
-	Orange juice			
2009 11	Frozen			
---	Of a Brix value exceeding 67			
2009 11 11	Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 11 19	Other	33,6	A	
---	Of a Brix value not exceeding 67			

CN 2012	Description	Base rate	Category	Comment
2009 11 91	Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/100 kg	A	
2009 11 99	Other	15,2	A	
2009 12 00	Not frozen, of a Brix value not exceeding 20	12,2	A	
2009 19	Other			
	Of a Brix value exceeding 67			
2009 19 11	Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 19 19	Other	33,6	A	
	Of a Brix value exceeding 20 but not exceeding 67			

CN 2012	Description	Base rate	Category	Comment
2009 19 91	Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/100 kg	A	
2009 19 98	Other	12,2	A	
-	Grapefruit (including pomelo) juice			
2009 21 00	Of a Brix value not exceeding 20	12	A	
2009 29	Other			
---	Of a Brix value exceeding 67			
2009 29 11	Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 29 19	Other	33,6	A	
---	Of a Brix value exceeding 20 but not exceeding 67			

CN 2012	Description	Base rate	Category	Comment
2009 29 91	Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	12 + 20,6 EUR/100 kg	A	
2009 29 99	Other	12	A	
	Juice of any other single citrus fruit			
2009 31	Of a Brix value not exceeding 20			
	Of a value exceeding EUR 30 per 100 kg net weight			
2009 31 11	Containing added sugar	14,4	A	
2009 31 19	Not containing added sugar	15,2	A	
	Of a value not exceeding EUR 30 per 100 kg net weight			
	Lemon juice			
2009 31 51	Containing added sugar	14,4	A	

CN 2012	Description	Base rate	Category	Comment
2009 31 59	Not containing added sugar	15,2	A	
	Other citrus fruit juices			
2009 31 91	Containing added sugar	14,4	A	
2009 31 99	Not containing added sugar	15,2	A	
2009 39	Other			
	Of a Brix value exceeding 67			
2009 39 11	Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 39 19	Other	33,6	A	
	Of a Brix value exceeding 20 but not exceeding 67			
	Of a value exceeding EUR 30 per 100 kg net weight			
2009 39 31	Containing added sugar	14,4	A	

CN 2012	Description	Base rate	Category	Comment
2009 39 39	Not containing added sugar	15,2	A	
	Of a value not exceeding EUR 30 per 100 kg net weight			
	Lemon juice			
2009 39 51	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 EUR/100 kg	A	
2009 39 55	With an added sugar content not exceeding 30 % by weight	14,4	A	
2009 39 59	Not containing added sugar	15,2	A	
	Other citrus fruit juices			
2009 39 91	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 EUR/100 kg	A	
2009 39 95	With an added sugar content not exceeding 30 % by weight	14,4	A	

CN 2012	Description	Base rate	Category	Comment
2009 39 99	----- Not containing added sugar	15,2	A	
	- Pineapple juice			
2009 41	-- Of a Brix value not exceeding 20			
2009 41 92	--- Containing added sugar	15,2	A	
2009 41 99	--- Not containing added sugar	16	A	
2009 49	-- Other			
	--- Of a Brix value exceeding 67			
2009 49 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 49 19	---- Other	33,6	A	
	--- Of a Brix value exceeding 20 but not exceeding 67			
2009 49 30	---- Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	15,2	A	
	---- Other			

CN 2012	Description	Base rate	Category	Comment
2009 49 91	----- With an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/100 kg	A	
2009 49 93	----- With an added sugar content not exceeding 30 % by weight	15,2	A	
2009 49 99	----- Not containing added sugar	16	A	
2009 50	- Tomato juice			
2009 50 10	-- Containing added sugar	16	A	
2009 50 90	-- Other	16,8	A	
	- Grape juice (including grape must)			
2009 61	-- Of a Brix value not exceeding 30			
2009 61 10	--- Of a value exceeding EUR 18 per 100 kg net weight	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)

		Description	Base rate	Category	Comment
CN 2012					
2009 61 90	---	Of a value not exceeding EUR 18 per 100 kg net weight	22,4 + 27 EUR/hl	A	
2009 69	--	Other			
	---	Of a Brix value exceeding 67			
2009 69 11	----	Of a value not exceeding EUR 22 per 100 kg net weight	40 + 121 EUR/hl + 20,6 EUR/100 kg	A	
2009 69 19	----	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
	---	Of a Brix value exceeding 30 but not exceeding 67			
	----	Of a value exceeding EUR 18 per 100 kg net weight			
2009 69 51	-----	Concentrated	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)

CN 2012	Description	Base rate	Category	Comment
2009 69 59	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
	Of a value not exceeding EUR 18 per 100 kg net weight			
	With an added sugar content exceeding 30 % by weight			
2009 69 71	Concentrated	22,4 + 131 EUR/hl + 20,6 EUR/100 kg	A	
2009 69 79	Other	22,4 + 27 EUR/hl + 20,6 EUR/100 kg	A	
2009 69 90	Other	22,4 + 27 EUR/hl	A	
	Apple juice			
2009 71	Of a Brix value not exceeding 20			
2009 71 20	Containing added sugar	18	A	
2009 71 99	Not containing added sugar	18	A	
2009 79	Other			
	Of a Brix value exceeding 67			

CN 2012	Description	Base rate	Category	Comment
2009 79 11	Of a value not exceeding EUR 22 per 100 kg net weight	30 + 18,4 EUR/100 kg	A	
2009 79 19	Other	30	A	
	Of a Brix value exceeding 20 but not exceeding 67			
2009 79 30	Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	18	A	
	Other			
2009 79 91	With an added sugar content exceeding 30 % by weight	18 + 19,3 EUR/100 kg	A	
2009 79 98	Other	18	A	
-	Juice of any other single fruit or vegetable			

CN 2012	Description	Base rate	Category	Comment
2009 81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice			
	Of a Brix value exceeding 67			
2009 81 11	Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 81 19	Other	33,6	A	
	Of a Brix value not exceeding 67			
2009 81 31	Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	16,8	A	
	Other			
2009 81 51	With an added sugar content exceeding 30 % by weight	16,8 + 20,6 EUR/100 kg	A	
2009 81 59	With an added sugar content not exceeding 30 % by weight	16,8	A	
	Not containing added sugar			

CN 2012	Description	Base rate	Category	Comment
2009 81 95	Juice of fruit of the species <i>Vaccinium macrocarpon</i>	14	A	
2009 81 99	Other	17,6	A	
2009 89	Other			
	Of a Brix value exceeding 67			
	Pear juice			
2009 89 11	Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 89 19	Other	33,6	A	
	Other			
	Of a value not exceeding EUR 30 per 100 kg net weight			
2009 89 34	Juices of tropical fruit	21 + 12,9 EUR/100 kg	A	
2009 89 35	Other	33,6 + 20,6 EUR/100 kg	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
2009 89 36	Juices of tropical fruit	21	A	
2009 89 38	Other	33,6	A	
	Of a Brix value not exceeding 67			
	Pear juice			
2009 89 50	Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	19,2	A	
	Other			
2009 89 61	With an added sugar content exceeding 30 % by weight	19,2 + 20,6 EUR/100 kg	A	
2009 89 63	With an added sugar content not exceeding 30 % by weight	19,2	A	
2009 89 69	Not containing added sugar	20	A	
	Other			
	Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar			

CN 2012	Description	Base rate	Category	Comment
2009 89 71	----- Cherry juice	16,8	A	
2009 89 73	----- Juices of tropical fruit	10,5	A	
2009 89 79	----- Other	16,8	A	
	----- Other			
	----- With an added sugar content exceeding 30 % by weight			
2009 89 85	----- Juices of tropical fruit	10,5 + 12,9 EUR/100 kg	A	
2009 89 86	----- Other	16,8 + 20,6 EUR/100 kg	A	
	----- With an added sugar content not exceeding 30 % by weight			
2009 89 88	----- Juices of tropical fruit	10,5	A	
2009 89 89	----- Other	16,8	A	
	----- Not containing added sugar			

CN 2012	Description	Base rate	Category	Comment
2009 89 96	----- Cherry juice	17,6	A	
2009 89 97	----- Juices of tropical fruit	11	A	
2009 89 99	----- Other	17,6	A	
2009 90	- Mixtures of juices			
	-- Of a Brix value exceeding 67			
	--- Mixtures of apple and pear juice			
2009 90 11	----- Of a value not exceeding EUR 22 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 90 19	----- Other	33,6	A	
	--- Other			
2009 90 21	----- Of a value not exceeding EUR 30 per 100 kg net weight	33,6 + 20,6 EUR/100 kg	A	
2009 90 29	----- Other	33,6	A	
	-- Of a Brix value not exceeding 67			
	--- Mixtures of apple and pear juice			

CN 2012	Description	Base rate	Category	Comment
2009 90 31	Of a value not exceeding EUR 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	20 + 20,6 EUR/100 kg	A	
2009 90 39	Other	20	A	
	Other			
	Of a value exceeding EUR 30 per 100 kg net weight			
	Mixtures of citrus fruit juices and pineapple juice			
2009 90 41	Containing added sugar	15,2	A	
2009 90 49	Other	16	A	
	Other			
2009 90 51	Containing added sugar	16,8	A	
2009 90 59	Other	17,6	A	

	Description	Base rate	Category	Comment
CN 2012				
	----- Of a value not exceeding EUR 30 per 100 kg net weight			
	----- Mixtures of citrus fruit juices and pineapple juice			
2009 90 71	----- With an added sugar content exceeding 30 % by weight	15,2 + 20,6 EUR/100 kg	A	
2009 90 73	----- With an added sugar content not exceeding 30 % by weight	15,2	A	
2009 90 79	----- Not containing added sugar	16	A	
	----- Other			
	----- With an added sugar content exceeding 30 % by weight			

CN 2012	Description	Base rate	Category	Comment
2009 90 92	Mixtures of juices of tropical fruit	10,5 + 12,9 EUR/100 kg	A	
2009 90 94	Other	16,8 + 20,6 EUR/100 kg	A	
	With an added sugar content not exceeding 30 % by weight			
2009 90 95	Mixtures of juices of tropical fruit	10,5	A	
2009 90 96	Other	16,8	A	
	Not containing added sugar			
2009 90 97	Mixtures of juices of tropical fruit	11	A	
2009 90 98	Other	17,6	A	

CN 2012	Description	Base rate	Category	Comment
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS			
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101 11 00	Extracts, essences and concentrates	9	A	

CN 2012	Description	Base rate	Category	Comment
2101 12	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101 12 92	Preparations with a basis of these extracts, essences or concentrates of coffee	11,5	A	
2101 12 98	Other	9 + EA	B3	
2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté			
2101 20 20	Extracts, essences or concentrates	6	A	
	Preparations			

CN 2012	Description	Base rate	Category	Comment
2101 20 92	With a basis of extracts, essences or concentrates of tea or maté	6	A	
2101 20 98	Other	6,5 + EA	B3	
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
	Roasted chicory and other roasted coffee substitutes			
2101 30 11	Roasted chicory	11,5	B3	
2101 30 19	Other	5,1 + 12,7 EUR/100 kg	B5	
	Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes			
2101 30 91	Of roasted chicory	14,1	B3	
2101 30 99	Other	10,8 + 22,7 EUR/100 kg	B5	

CN 2012	Description	Base rate	Category	Comment
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders			
2102 10	Active yeasts			
2102 10 10	Culture yeast	10,9	B5	
	Bakers' yeast			
2102 10 31	Dried	12	B7	
2102 10 39	Other	12	B7	
2102 10 90	Other	14,7	B7	
2102 20	Inactive yeasts; other single-cell micro-organisms, dead			
	Inactive yeasts			
2102 20 11	In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8,3	B5	

CN 2012	Description	Base rate	Category	Comment
2102 20 19	Other	5,1	A	
2102 20 90	Other	0	A	
2102 30 00	Prepared baking powders	6,1	A	
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
2103 10 00	Soya sauce	7,7	A	
2103 20 00	Tomato ketchup and other tomato sauces	10,2	B3	
2103 30	Mustard flour and meal and prepared mustard			
2103 30 10	Mustard flour and meal	0	A	
2103 30 90	Prepared mustard	9	A	
2103 90	Other			
2103 90 10	Mango chutney, liquid	0	A	

CN 2012	Description	Base rate	Category	Comment
2103 90 30	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	0	A	
2103 90 90	Other	7,7	A	
2104	Soups and broths and preparations therefor; homogenised composite food preparations			
2104 10 00	Soups and broths and preparations therefor	11,5	A	
2104 20 00	Homogenised composite food preparations	14,1	B3	

CN 2012	Description	Base rate	Category	Comment
2105 00	Ice cream and other edible ice, whether or not containing cocoa			
2105 00 10	- Containing no milkfats or containing less than 3 % by weight of such fats	8,6 + 20,2 EUR/100 kg MAX 19,4 + 9,4 EUR/100 kg	B5	
	- Containing by weight of milkfats			
2105 00 91	- - 3 % or more but less than 7 %	8 + 38,5 EUR/100 kg MAX 18,1 + 7 EUR/100 kg	B5	
2105 00 99	- - 7 % or more	7,9 + 54 EUR/100 kg MAX 17,8 + 6,9 EUR/100 kg	B5	
2106	Food preparations not elsewhere specified or included			
2106 10	- Protein concentrates and textured protein substances			

CN 2012	Description	Base rate	Category	Comment
2106 10 20	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	B3	
2106 10 80	Other	0 + EA	B3	
2106 90	Other			
2106 90 20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17,3 MIN 1 EUR/%vol/hl	B5	
	Flavoured or coloured sugar syrups			
2106 90 30	Isoglucose syrups	42,7 EUR/100 kg/net mas	B7	
	Other			
2106 90 51	Lactose syrup	14 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
2106 90 55	Glucose syrup and maltodextrine syrup	20 EUR/100 kg	B7	
2106 90 59	Other	0,4 EUR/100 kg/net/%sacc har.	B7	
	Other			
2106 90 92	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	A	
2106 90 98	Other	9 + EA	B3	
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR			
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			

CN 2012	Description	Base rate	Category	Comment
2201 10	Mineral waters and aerated waters			
- -	Natural mineral waters			
2201 10 11	Not carbonated	0	A	
2201 10 19	Other	0	A	
2201 10 90	Other	0	A	
2201 90 00	Other	0	A	
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			
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9,6	B3	

CN 2012	Description	Base rate	Category	Comment
2202 90	- Other			
2202 90 10	-- Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	9,6	B5	
	-- Other, containing by weight of fat obtained from the products of headings 0401 to 0404			
2202 90 91	--- Less than 0,2 %	6,4 + 13,7 EUR/100 kg	B5	
2202 90 95	--- 0,2 % or more but less than 2 %	5,5 + 12,1 EUR/100 kg	B5	
2202 90 99	--- 2 % or more	5,4 + 21,2 EUR/100 kg	B5	
2203 00	Beer made from malt			
	- In containers holding 10 litres or less			
2203 00 01	-- In bottles	0	A	
2203 00 09	-- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2203 00 10	In containers holding more than 10 litres	0	A	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009			
2204 10	Sparkling wine			
--	With a protected designation of origin (PDO)			
2204 10 11	Champagne	32 EUR/hl	A	
2204 10 91	Asti spumante	32 EUR/hl	A	
2204 10 93	Other	32 EUR/hl	A	
2204 10 94	With a protected geographical indication (PGI)	32 EUR/hl	A	
2204 10 96	Other varietal wines	32 EUR/hl	A	
2204 10 98	Other	32 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
2204 21	In containers holding 2 litres or less			
---	Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C			
2204 21 06	With a protected designation of origin (PDO)	32 EUR/hl	A	
2204 21 07	With a protected geographical indication (PGI)	32 EUR/hl	A	
2204 21 08	Other varietal wines	32 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 21 09	Other	32 EUR/hl	A	
	Other			
	Produced in the Community			
	Of an actual alcoholic strength by volume not exceeding 15 % vol			
	Wine with a protected designation of origin (PDO)			
	White			
2204 21 11	Alsace	15,4 EUR/hl	A	
2204 21 12	Bordeaux	15,4 EUR/hl	A	
2204 21 13	Bourgogne (Burgundy)	15,4 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 21 17	----- Val de Loire (Loire Valley)	15,4 EUR/hl	A	
2204 21 18	----- Mosel	15,4 EUR/hl	A	
2204 21 19	----- Pfalz	15,4 EUR/hl	A	
2204 21 22	----- Rheinhesen	15,4 EUR/hl	A	
2204 21 23	----- Tokaj	15,8 EUR/hl	A	
2204 21 24	----- Lazio (Latium)	15,4 EUR/hl	A	
2204 21 26	----- Toscana (Tuscany)	15,4 EUR/hl	A	
2204 21 27	----- Trentino, Alto Adige and Friuli	15,4 EUR/hl	A	
2204 21 28	----- Veneto	15,4 EUR/hl	A	
2204 21 32	----- Vinho Verde	15,4 EUR/hl	A	
2204 21 34	----- Penedés	15,4 EUR/hl	A	
2204 21 36	----- Rioja	15,4 EUR/hl	A	
2204 21 37	----- Valencia	15,4 EUR/hl	A	
2204 21 38	----- Other	15,4 EUR/hl	A	
	----- Other			

CN 2012	Description	Base rate	Category	Comment
2204 21 42	----- Bordeaux	15,4 EUR/hl	A	
2204 21 43	----- Bourgogne (Burgundy)	15,4 EUR/hl	A	
2204 21 44	----- Beaujolais	15,4 EUR/hl	A	
2204 21 46	----- Côtes-du-Rhône	15,4 EUR/hl	A	
2204 21 47	----- Languedoc-Roussillon	15,4 EUR/hl	A	
2204 21 48	----- Val de Loire (Loire Valley)	15,4 EUR/hl	A	
2204 21 62	----- Piemonte (Piedmont)	15,4 EUR/hl	A	
2204 21 66	----- Toscana (Tuscany)	15,4 EUR/hl	A	
2204 21 67	----- Trentino and Alto Adige	15,4 EUR/hl	A	
2204 21 68	----- Veneto	15,4 EUR/hl	A	
2204 21 69	----- Dão, Bairrada and Douro	15,4 EUR/hl	A	
2204 21 71	----- Navarra	15,4 EUR/hl	A	
2204 21 74	----- Penedés	15,4 EUR/hl	A	
2204 21 76	----- Rioja	15,4 EUR/hl	A	
2204 21 77	----- Valdepeñas	15,4 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 21 78	----- Other	15,4 EUR/hl	A	
	----- Wine with a protected geographical indication (PGI)			
2204 21 79	----- White	15,4 EUR/hl	A	
2204 21 80	----- Other	15,4 EUR/hl	A	
	----- Other varietal wines			
2204 21 81	----- White	15,4 EUR/hl	A	
2204 21 82	----- Other	15,4 EUR/hl	A	
	----- Other			
2204 21 83	----- White	15,4 EUR/hl	A	
2204 21 84	----- Other	15,4 EUR/hl	A	
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol			
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			

CN 2012	Description	Base rate	Category	Comment
2204 21 85	Madeira and Setubal muscatel	15,8 EUR/hl	A	
2204 21 86	Sherry	15,8 EUR/hl	A	
2204 21 87	Marsala	20,9 EUR/hl	A	
2204 21 88	Samos and Muscat de Lemnos	20,9 EUR/hl	A	
2204 21 89	Port	15,8 EUR/hl	A	
2204 21 90	Other	20,9 EUR/hl	A	
2204 21 91	Other	20,9 EUR/hl	A	
2204 21 92	Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 EUR/%vol/hl	A	
	Other			
	Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			

CN 2012	Description	Base rate	Category	Comment
2204 21 93	White	20,9 EUR/hl	A	
2204 21 94	Other	20,9 EUR/hl	A	
	Other varietal wines			
2204 21 95	White	20,9 EUR/hl	A	
2204 21 96	Other	20,9 EUR/hl	A	
	Other			
2204 21 97	White	20,9 EUR/hl	A	
2204 21 98	Other	20,9 EUR/hl	A	
2204 29	Other			
2204 29 10	Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
	Other			
	Produced in the Community			
	Of an actual alcoholic strength by volume not exceeding 15 % vol			
	Wine with a protected designation of origin (PDO)			
	White			
2204 29 11	Tokaj	14,2 EUR/hl	A	
2204 29 12	Bordeaux	12,1 EUR/hl	A	
2204 29 13	Bourgogne (Burgundy)	12,1 EUR/hl	A	
2204 29 17	Val de Loire (Loire Valley)	12,1 EUR/hl	A	
2204 29 18	Other	12,1 EUR/hl	A	
	Other			
2204 29 42	Bordeaux	12,1 EUR/hl	A	
2204 29 43	Bourgogne (Burgundy)	12,1 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 29 44	----- Beaujolais	12,1 EUR/hl	A	
2204 29 46	----- Côtes-du-Rhône	12,1 EUR/hl	A	
2204 29 47	----- Languedoc-Roussillon	12,1 EUR/hl	A	
2204 29 48	----- Val de Loire (Loire Valley)	12,1 EUR/hl	A	
2204 29 58	----- Other	12,1 EUR/hl	A	
	----- Wine with a protected geographical indication (PGI)			
2204 29 79	----- White	12,1 EUR/hl	A	
2204 29 80	----- Other	12,1 EUR/hl	A	
	----- Other varietal wines			
2204 29 81	----- White	12,1 EUR/hl	A	
2204 29 82	----- Other	12,1 EUR/hl	A	
	----- Other			
2204 29 83	----- White	12,1 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 29 84	----- Other	12,1 EUR/hl	A	
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol			
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			
2204 29 85	----- Madeira and Setubal muscatel	13,1 EUR/hl	A	
2204 29 86	----- Sherry	13,1 EUR/hl	A	
2204 29 87	----- Marsala	20,9 EUR/hl	A	
2204 29 88	----- Samos and Muscat de Lemnos	20,9 EUR/hl	A	
2204 29 89	----- Port	13,1 EUR/hl	A	
2204 29 90	----- Other	20,9 EUR/hl	A	
2204 29 91	----- Other	20,9 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2204 29 92	Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 EUR/%vol/hl	A	
	Other			
	Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			
2204 29 93	White	20,9 EUR/hl	A	
2204 29 94	Other	20,9 EUR/hl	A	
	Other varietal wines			
2204 29 95	White	20,9 EUR/hl	A	
2204 29 96	Other	20,9 EUR/hl	A	
	Other			
2204 29 97	White	20,9 EUR/hl	A	
2204 29 98	Other	20,9 EUR/hl	A	
2204 30	Other grape must			

CN 2012	Description	Base rate	Category	Comment
2204 30 10	In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	A	
	Other			
	Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol			
2204 30 92	Concentrated	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
2204 30 94	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
	Other			
2204 30 96	Concentrated	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
2204 30 98	Other	Entry Prices	A + EP	See Annex 2-A, Section A, paragraph 1(k)
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
2205 10	In containers holding 2 litres or less			

CN 2012	Description	Base rate	Category	Comment
2205 10 10	Of an actual alcoholic strength by volume of 18 % vol or less	10,9 EUR/hl	B7	
2205 10 90	Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 EUR/%vol/hl + 6,4 EUR R/hl	B7	
2205 90	Other			
2205 90 10	Of an actual alcoholic strength by volume of 18 % vol or less	9 EUR/hl	B7	
2205 90 90	Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 EUR/%vol/hl	A	
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			

CN 2012	Description	Base rate	Category	Comment
2206 00 10	Piquette	1,3 EUR/% vol/hl MIN 7,2 EUR/hl	A	
-	Other			
--	Sparkling			
2206 00 31	Cider and perry	19,2 EUR/hl	A	
2206 00 39	Other	19,2 EUR/hl	A	
--	Still, in containers holding			
---	2 litres or less			
2206 00 51	Cider and perry	7,7 EUR/hl	A	
2206 00 59	Other	7,7 EUR/hl	A	
---	More than 2 litres			
2206 00 81	Cider and perry	5,76 EUR/hl	A	
2206 00 89	Other	5,76 EUR/hl	A	

CN 2012	Description	Base rate	Category	Comment
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength			
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 EUR/hl	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 17
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	10,2 EUR/hl	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 17
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages			
2208 20	- Spirits obtained by distilling grape wine or grape marc			
	- - In containers holding 2 litres or less			

CN 2012	Description	Base rate	Category	Comment
2208 20 12	Cognac	0	A	
2208 20 14	Armagnac	0	A	
2208 20 26	Grappa	0	A	
2208 20 27	Brandy de Jerez	0	A	
2208 20 29	Other	0	A	
--	In containers holding more than 2 litres			
2208 20 40	Raw distillate	0	A	
---	Other			
2208 20 62	Cognac	0	A	
2208 20 64	Armagnac	0	A	
2208 20 86	Grappa	0	A	
2208 20 87	Brandy de Jerez	0	A	
2208 20 89	Other	0	A	
2208 30	Whiskies			
--	Bourbon whiskey, in containers holding			

CN 2012	Description	Base rate	Category	Comment
2208 30 11	2 litres or less	0	A	
2208 30 19	More than 2 litres	0	A	
	Scotch whisky			
2208 30 30	Single malt whisky	0	A	
	Blended malt whisky, in containers holding			
2208 30 41	2 litres or less	0	A	
2208 30 49	More than 2 litres	0	A	
	Single grain whisky and blended grain whisky, in containers holding			
2208 30 61	2 litres or less	0	A	
2208 30 69	More than 2 litres	0	A	
	Other blended whisky, in containers holding			
2208 30 71	2 litres or less	0	A	
2208 30 79	More than 2 litres	0	A	
	Other, in containers holding			

CN 2012	Description	Base rate	Category	Comment
2208 30 82	2 litres or less	0	A	
2208 30 88	More than 2 litres	0	A	
2208 40	Rum and other spirits obtained by distilling fermented sugar-cane products			
--	In containers holding 2 litres or less			
2208 40 11	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/%vol/hl + 3,2 EU R/hl	B7	
---	Other			
2208 40 31	Of a value exceeding EUR 7,9 per litre of pure alcohol	0	A	
2208 40 39	Other	0,6 EUR/%vol/hl + 3,2 EU R/hl	B7	
--	In containers holding more than 2 litres			

CN 2012	Description	Base rate	Category	Comment
2208 40 51	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 EUR/% vol/hl	B7	
	Other			
2208 40 91	Of a value exceeding EUR 2 per litre of pure alcohol	0	A	
2208 40 99	Other	0,6 EUR/% vol/hl	B7	
2208 50	Gin and Geneva			
	Gin, in containers holding			
2208 50 11	2 litres or less	0	A	
2208 50 19	More than 2 litres	0	A	
	Geneva, in containers holding			
2208 50 91	2 litres or less	0	A	
2208 50 99	More than 2 litres	0	A	

CN 2012	Description	Base rate	Category	Comment
2208 60	Vodka			
- -	Of an alcoholic strength by volume of 45,4 % vol or less in containers holding			
2208 60 11	2 litres or less	0	A	
2208 60 19	More than 2 litres	0	A	
- -	Of an alcoholic strength by volume of more than 45,4 % vol in containers holding			
2208 60 91	2 litres or less	0	A	
2208 60 99	More than 2 litres	0	A	
2208 70	Liqueurs and cordials			
2208 70 10	In containers holding 2 litres or less	0	A	
2208 70 90	In containers holding more than 2 litres	0	A	
2208 90	Other			
- -	Arrack, in containers holding			

CN 2012	Description	Description	Base rate	Category	Comment
2208 90 11	---	2 litres or less	0	A	
2208 90 19	---	More than 2 litres	0	A	
	--	Plum, pear or cherry spirit (excluding liqueurs), in containers holding			
2208 90 33	---	2 litres or less	0	A	
2208 90 38	---	More than 2 litres	0	A	
	--	Other spirits and other spirituous beverages, in containers holding			
	---	2 litres or less			
2208 90 41	----	Ouzo	0	A	
	----	Other			
	-----	Spirits (excluding liqueurs)			
	-----	Distilled from fruit			
2208 90 45	-----	Calvados	0	A	

CN 2012	Description	Base rate	Category	Comment
2208 90 48	----- Other	0	A	
	----- Other			
2208 90 54	----- Tequila	0	A	
2208 90 56	----- Other	0	A	
2208 90 69	----- Other spirituous beverages	0	A	
	--- More than 2 litres			
	----- Spirits (excluding liqueurs)			
2208 90 71	----- Distilled from fruit	0	A	
2208 90 75	----- Tequila	0	A	
2208 90 77	----- Other	0	A	
2208 90 78	----- Other spirituous beverages	0	A	
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding			

CN 2012	Description	Base rate	Category	Comment
2208 90 91	2 litres or less	1 EUR/% vol/hl + 6,4 EUR/hl	B7	
2208 90 99	More than 2 litres	1 EUR/% vol/hl	B7	
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid			
	Wine vinegar, in containers holding			
2209 00 11	2 litres or less	6,4 EUR/hl	A	
2209 00 19	More than 2 litres	4,8 EUR/hl	A	
	Other, in containers holding			
2209 00 91	2 litres or less	5,12 EUR/hl	A	
2209 00 99	More than 2 litres	3,84 EUR/hl	A	
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER			

CN 2012	Description	Base rate	Category	Comment
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves			
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	0	A	
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	A	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants			
2302 10	- Of maize (corn)			

CN 2012	Description	Base rate	Category	Comment
2302 10 10	With a starch content not exceeding 35 % by weight	44 EUR/1000 kg	A	
2302 10 90	Other	89 EUR/1000 kg	A	
2302 30	Of wheat			
2302 30 10	Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 EUR/1000 kg	A	
2302 30 90	Other	89 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
2302 40	- Of other cereals			
	-- Of rice			
2302 40 02	--- With a starch content not exceeding 35 % by weight	44 EUR/1000 kg	A	
2302 40 08	--- Other	89 EUR/1000 kg	A	
	-- Other			
2302 40 10	--- Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
2302 40 90	Other	89 EUR/1000 kg	A	
2302 50 00	Of leguminous plants	5,1	A	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets			
2303 10	Residues of starch manufacture and similar residues			
- -	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product			
2303 10 11	Exceeding 40 % by weight	320 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
2303 10 19	Not exceeding 40 % by weight	0	A	
2303 10 90	Other	0	A	
2303 20	Beet-pulp, bagasse and other waste of sugar manufacture			
2303 20 10	Beet-pulp	0	A	
2303 20 90	Other	0	A	
2303 30 00	Brewing or distilling dregs and waste	0	A	
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0	A	
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	0	A	

CN 2012	Description	Base rate	Category	Comment
2306	Oilcake 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			
2306 10 00	- Of cotton seeds	0	A	
2306 20 00	- Of linseed	0	A	
2306 30 00	- Of sunflower seeds	0	A	
	- Of rape or colza seeds			
2306 41 00	- - Of low erucic acid rape or colza seeds	0	A	
2306 49 00	- - Other	0	A	
2306 50 00	- Of coconut or copra	0	A	
2306 60 00	- Of palm nuts or kernels	0	A	
2306 90	- Other			

CN 2012	Description	Base rate	Category	Comment
2306 90 05	Of maize (corn) germ	0	A	
	Other			
	Oilcake and other residues resulting from the extraction of olive oil			
2306 90 11	Containing 3 % or less by weight of olive oil	0	A	
2306 90 19	Containing more than 3 % by weight of olive oil	48 EUR/1000 kg	A	
2306 90 90	Other	0	A	
2307 00	Wine lees; argol			
	Wine lees			
2307 00 11	Having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	0	A	

CN 2012	Description	Base rate	Category	Comment
2307 00 19	Other	1,62 EUR/kg/tot/alc	A	
2307 00 90	Argol	0	A	
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included			
-	Grape marc			
2308 00 11	Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	0	A	
2308 00 19	Other	1,62 EUR/kg/tot/alc	A	
2308 00 40	Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	0	A	

CN 2012	Description	Base rate	Category	Comment
2308 00 90	Other	1,6	A	
2309	Preparations of a kind used in animal feeding			
2309 10	Dog or cat food, put up for retail sale			
- -	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products			
- - -	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup			
- - - -	Containing no starch or containing 10 % or less by weight of starch			

CN 2012	Description	Base rate	Category	Comment
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	0	A	
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/1000 kg	A	
2309 10 15	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1000 kg	A	
2309 10 19	----- Containing not less than 75 % by weight of milk products	948 EUR/1000 kg	A	
	----- Containing more than 10 % but not more than 30 % by weight of starch			
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	0	A	

CN 2012	Description	Base rate	Category	Comment
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1000 kg	A	
2309 10 39	----- Containing not less than 50 % by weight of milk products	888 EUR/1000 kg	A	
	---- Containing more than 30 % by weight of starch			
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 EUR/1000 kg	A	
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1000 kg	A	
2309 10 59	----- Containing not less than 50 % by weight of milk products	730 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
2309 10 70	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1000 kg	A	
2309 10 90	Other	9,6	A	
2309 90	Other			
2309 90 10	Fish or marine mammal solubles	3,8	A	
2309 90 20	Products referred to in additional note 5 to this chapter	0	A	
	Other, including premixes			
	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products			

CN 2012	Description	Base rate	Category	Comment
-----	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup			
-----	Containing no starch or containing 10 % or less by weight of starch			
2309 90 31	Containing no milk products or containing less than 10 % by weight of such products	23 EUR/1000 kg	A	
2309 90 33	Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/1000 kg	A	
2309 90 35	Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1000 kg	A	
2309 90 39	Containing not less than 75 % by weight of milk products	948 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
-----	Containing more than 10 % but not more than 30 % by weight of starch			
2309 90 41	Containing no milk products or containing less than 10 % by weight of such products	55 EUR/1000 kg	A	
2309 90 43	Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1000 kg	A	
2309 90 49	Containing not less than 50 % by weight of milk products	888 EUR/1000 kg	A	
-----	Containing more than 30 % by weight of starch			
2309 90 51	Containing no milk products or containing less than 10 % by weight of such products	102 EUR/1000 kg	A	

CN 2012	Description	Base rate	Category	Comment
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1000 kg	A	
2309 90 59	----- Containing not less than 50 % by weight of milk products	730 EUR/1000 kg	A	
2309 90 70	----- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1000 kg	A	
	--- Other			
2309 90 91	----- Beet-pulp with added molasses	12	A	
2309 90 96	----- Other	9,6	A	
24	CHAPTER 24 - TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			

CN 2012	Description	Base rate	Category	Comment
2401	Unmanufactured tobacco; tobacco refuse			
2401 10	Tobacco, not stemmed/stripped			
2401 10 35	Light air-cured tobacco	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	
2401 10 60	Sun-cured Oriental type tobacco	11,2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	B7	
2401 10 70	Dark air-cured tobacco	11,2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	B7	
2401 10 85	Flue-cured tobacco	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	
2401 10 95	Other	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
2401 20	Tobacco, partly or wholly stemmed/stripped			
2401 20 35	Light air-cured tobacco	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	
2401 20 60	Sun-cured Oriental type tobacco	11,2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	B7	
2401 20 70	Dark air-cured tobacco	11,2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	B7	
2401 20 85	Flue-cured tobacco	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	
2401 20 95	Other	18,4 MIN 22 EUR/100 kg MAX 24 EUR/100 kg	B7	
2401 30 00	Tobacco refuse	11,2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	B7	

CN 2012	Description	Base rate	Category	Comment
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	26	B7	
2402 20	- Cigarettes containing tobacco			
2402 20 10	- - Containing cloves	10	B7	
2402 20 90	- - Other	57,6	B7	
2402 90 00	- Other	57,6	B7	
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences			

CN 2012	Description	Base rate	Category	Comment
-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403 11 00	Water-pipe tobacco specified in subheading note 1 to this chapter	74,9	B7	
2403 19	Other			
2403 19 10	In immediate packings of a net content not exceeding 500 g	74,9	B7	
2403 19 90	Other	74,9	B7	
-	Other			
2403 91 00	'Homogenised' or 'reconstituted' tobacco	16,6	B7	
2403 99	Other			
2403 99 10	Chewing tobacco and snuff	41,6	B7	
2403 99 90	Other	16,6	B7	

CN 2012	Description	Base rate	Category	Comment
25	CHAPTER 25 - SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT			
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water			
2501 00 10	- Sea water and salt liquors	0	A	
	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents			

CN 2012	Description	Base rate	Category	Comment
2501 00 31	For chemical transformation (separation of Na from Cl) for the manufacture of other products	0	A	
	Other			
2501 00 51	Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	1,7 EUR/1000 kg	A	
	Other			
2501 00 91	Salt suitable for human consumption	2,6 EUR/1000 kg	A	
2501 00 99	Other	2,6 EUR/1000 kg	A	
2502 00 00	Unroasted iron pyrites	0	A	

CN 2012	Description	Base rate	Category	Comment
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur			
2503 00 10	Crude or unrefined sulphur	0	A	
2503 00 90	Other	1,7	A	
2504	Natural graphite			
2504 10 00	In powder or in flakes	0	A	
2504 90 00	Other	0	A	
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26			
2505 10 00	Silica sands and quartz sands	0	A	

CN 2012	Description	Base rate	Category	Comment
2505 90 00	Other	0	A	
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2506 10 00	Quartz	0	A	
2506 20 00	Quartzite	0	A	
2507 00	Kaolin and other kaolinic clays, whether or not calcined			
2507 00 20	Kaolin	0	A	
2507 00 80	Other kaolinic clays	0	A	
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths			

CN 2012	Description	Base rate	Category	Comment
2508 10 00	Bentonite	0	A	
2508 30 00	Fireclay	0	A	
2508 40 00	Other clays	0	A	
2508 50 00	Andalusite, kyanite and sillimanite	0	A	
2508 60 00	Mullite	0	A	
2508 70 00	Chamotte or dinas earths	0	A	
2509 00 00	Chalk	0	A	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk			
2510 10 00	Unground	0	A	
2510 20 00	Ground	0	A	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816			

CN 2012	Description	Base rate	Category	Comment
2511 10 00	Natural barium sulphate (barytes)	0	A	
2511 20 00	Natural barium carbonate (witherite)	0	A	
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	0	A	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated			
2513 10 00	Pumice stone	0	A	
2513 20 00	Emery, natural corundum, natural garnet and other natural abrasives	0	A	

CN 2012	Description	Base rate	Category	Comment
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A	
2515	Marble, travertine, ecausine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
-	Marble and travertine			

CN 2012	Description	Base rate	Category	Comment
2515 11 00	Crude or roughly trimmed	0	A	
2515 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A	
2515 20 00	Ecaussine and other calcareous monumental or building stone; alabaster	0	A	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
-	Granite			

CN 2012	Description	Base rate	Category	Comment
2516 11 00	Crude or roughly trimmed	0	A	
2516 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A	
2516 20 00	Sandstone	0	A	
2516 90 00	Other monumental or building stone	0	A	
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated			

CN 2012	Description	Base rate	Category	Comment
2517 10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated			
2517 10 10	Pebbles, gravel, shingle and flint	0	A	
2517 10 20	Limestone, dolomite and other calcareous stone, broken or crushed	0	A	
2517 10 80	Other	0	A	
2517 20 00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 251710	0	A	

CN 2012	Description	Base rate	Category	Comment
2517 30 00	Tarred macadam	0	A	
-	Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated			
2517 41 00	Of marble	0	A	
2517 49 00	Other	0	A	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix			
2518 10 00	Dolomite, not calcined or sintered	0	A	
2518 20 00	Calcined or sintered dolomite	0	A	
2518 30 00	Dolomite ramming mix	0	A	

CN 2012	Description	Base rate	Category	Comment
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure			
2519 10 00	- Natural magnesium carbonate (magnesite)	0	A	
2519 90	- Other			
2519 90 10	-- Magnesium oxide, other than calcined natural magnesium carbonate	1,7	A	
2519 90 30	-- Dead-burned (sintered) magnesia	0	A	
2519 90 90	-- Other	0	A	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders			

CN 2012	Description	Base rate	Category	Comment
2520 10 00	Gypsum; anhydrite	0	A	
2520 20 00	Plasters	0	A	
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	0	A	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825			
2522 10 00	Quicklime	1,7	A	
2522 20 00	Slaked lime	1,7	A	
2522 30 00	Hydraulic lime	1,7	A	
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers			

CN 2012	Description	Base rate	Category	Comment
2523 10 00	Cement clinkers	1,7	A	
	Portland cement			
2523 21 00	White cement, whether or not artificially coloured	1,7	A	
2523 29 00	Other	1,7	A	
2523 30 00	Aluminous cement	1,7	A	
2523 90 00	Other hydraulic cements	1,7	A	
2524	Asbestos			
2524 10 00	Crocidolite	0	A	
2524 90 00	Other	0	A	
2525	Mica, including splittings; mica waste			
2525 10 00	Crude mica and mica rifted into sheets or splittings	0	A	
2525 20 00	Mica powder	0	A	
2525 30 00	Mica waste	0	A	

CN 2012	Description	Base rate	Category	Comment
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc			
2526 10 00	- Not crushed, not powdered	0	A	
2526 20 00	- Crushed or powdered	0	A	
2528 00 00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight	0	A	
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar			

CN 2012	Description	Base rate	Category	Comment
2529 10 00	Feldspar	0	A	
	Fluorspar			
2529 21 00	Containing by weight 97 % or less of calcium fluoride	0	A	
2529 22 00	Containing by weight more than 97 % of calcium fluoride	0	A	
2529 30 00	Leucite; nepheline and nepheline syenite	0	A	
2530	Mineral substances not elsewhere specified or included			
2530 10 00	Vermiculite, perlite and chlorites, unexpanded	0	A	
2530 20 00	Kieserite, epsomite (natural magnesium sulphates)	0	A	
2530 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
26	CHAPTER 26 - ORES, SLAG AND ASH			
2601	Iron ores and concentrates, including roasted iron pyrites			
-	Iron ores and concentrates, other than roasted iron pyrites			
2601 11 00	Non-agglomerated	0	A	
2601 12 00	Agglomerated	0	A	
2601 20 00	Roasted iron pyrites	0	A	
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0	A	
2603 00 00	Copper ores and concentrates	0	A	
2604 00 00	Nickel ores and concentrates	0	A	
2605 00 00	Cobalt ores and concentrates	0	A	

CN 2012	Description	Base rate	Category	Comment
2606 00 00	Aluminium ores and concentrates	0	A	
2607 00 00	Lead ores and concentrates	0	A	
2608 00 00	Zinc ores and concentrates	0	A	
2609 00 00	Tin ores and concentrates	0	A	
2610 00 00	Chromium ores and concentrates	0	A	
2611 00 00	Tungsten ores and concentrates	0	A	
2612	Uranium or thorium ores and concentrates			
2612 10	Uranium ores and concentrates			
2612 10 10	Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	0	A	
2612 10 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2612 20	Thorium ores and concentrates			
2612 20 10	Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	0	A	
2612 20 90	Other	0	A	
2613	Molybdenum ores and concentrates			
2613 10 00	Roasted	0	A	
2613 90 00	Other	0	A	
2614 00 00	Titanium ores and concentrates	0	A	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates			
2615 10 00	Zirconium ores and concentrates	0	A	
2615 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2616	Precious-metal ores and concentrates			
2616 10 00	- Silver ores and concentrates	0	A	
2616 90 00	- Other	0	A	
2617	Other ores and concentrates			
2617 10 00	- Antimony ores and concentrates	0	A	
2617 90 00	- Other	0	A	
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	0	A	
2619 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel			
2619 00 20	- Waste suitable for the recovery of iron or manganese	0	A	
2619 00 90	- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds			
-	Containing mainly zinc			
2620 11 00	Hard zinc spelter	0	A	
2620 19 00	Other	0	A	
-	Containing mainly lead			
2620 21 00	Leaded gasoline sludges and leaded anti-knock compound sludges	0	A	
2620 29 00	Other	0	A	
2620 30 00	Containing mainly copper	0	A	
2620 40 00	Containing mainly aluminium	0	A	

CN 2012	Description	Base rate	Category	Comment
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A	
	- Other			
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A	
2620 99	-- Other			
2620 99 10	--- Containing mainly nickel	0	A	
2620 99 20	--- Containing mainly niobium or tantalum	0	A	
2620 99 40	--- Containing mainly tin	0	A	
2620 99 60	--- Containing mainly titanium	0	A	
2620 99 95	--- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste			
2621 10 00	Ash and residues from the incineration of municipal waste	0	A	
2621 90 00	Other	0	A	
27	CHAPTER 27 - MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES			
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal			
-	Coal, whether or not pulverised, but not agglomerated			
2701 11 00	Anthracite	0	A	
2701 12	Bituminous coal			

CN 2012	Description	Base rate	Category	Comment
2701 12 10	Coking coal	0	A	
2701 12 90	Other	0	A	
2701 19 00	Other coal	0	A	
2701 20 00	Briquettes, ovoids and similar solid fuels manufactured from coal	0	A	
2702	Lignite, whether or not agglomerated, excluding jet			
2702 10 00	Lignite, whether or not pulverised, but not agglomerated	0	A	
2702 20 00	Agglomerated lignite	0	A	
2703 00 00	Peat (including peat litter), whether or not agglomerated	0	A	
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon			
-	Coke and semi-coke of coal			

CN 2012	Description	Base rate	Category	Comment
2704 00 11	For the manufacture of electrodes	0	A	
2704 00 19	Other	0	A	
2704 00 30	Coke and semi-coke of lignite	0	A	
2704 00 90	Other	0	A	
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	0	A	
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	0	A	
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents			

CN 2012	Description	Base rate	Category	Comment
2707 10	Benzol (benzene)			
2707 10 10	For use as a power or heating fuel	3	A	
2707 10 90	For other purposes	0	A	
2707 20	Toluol (toluene)			
2707 20 10	For use as a power or heating fuel	3	A	
2707 20 90	For other purposes	0	A	
2707 30	Xylol (xylenes)			
2707 30 10	For use as a power or heating fuel	3	A	
2707 30 90	For other purposes	0	A	
2707 40 00	Naphthalene	0	A	
2707 50	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method			

CN 2012	Description	Base rate	Category	Comment
2707 50 10	For use as power or heating fuels	3	A	
2707 50 90	For other purposes	0	A	
-	Other			
2707 91 00	Creosote oils	1,7	A	
2707 99	Other			
- - -	Crude oils			
2707 99 11	Crude light oils of which 90 % or more by volume distills at temperatures of up to 200 °C	1,7	A	
2707 99 19	Other	0	A	
2707 99 20	Sulphuretted toppings; anthracene	0	A	
2707 99 50	Basic products	1,7	A	
2707 99 80	Phenols	1,2	A	
- - -	Other			

CN 2012	Description	Base rate	Category	Comment
2707 99 91	For the manufacture of the products of heading 2803	0	A	
2707 99 99	Other	1,7	A	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars			
2708 10 00	Pitch	0	A	
2708 20 00	Pitch coke	0	A	
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude			
2709 00 10	Natural gas condensates	0	A	
2709 00 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2710	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils</p>			
	<p>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils</p>			

CN 2012	Description	Base rate	Category	Comment
2710 12	Light oils and preparations			
2710 12 11	For undergoing a specific process	0	A	
2710 12 15	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12 11	0	A	
	For other purposes			
	Special spirits			
2710 12 21	White spirit	4,7	A	
2710 12 25	Other	4,7	A	
	Other			
	Motor spirit			
2710 12 31	Aviation spirit	4,7	A	
	Other, with a lead content			
	Not exceeding 0,013 g per litre			

CN 2012	Description	Base rate	Category	Comment
2710 12 41	----- With an octane number (RON) of less than 95	4,7	A	
2710 12 45	----- With an octane number (RON) of 95 or more but less than 98	4,7	A	
2710 12 49	----- With an octane number (RON) of 98 or more	4,7	A	
	----- Exceeding 0,013 g per litre			
2710 12 51	----- With an octane number (RON) of less than 98	4,7	A	
2710 12 59	----- With an octane number (RON) of 98 or more	4,7	A	
2710 12 70	----- Spirit type jet fuel	4,7	A	
2710 12 90	----- Other light oils	4,7	A	

CN 2012	Description	Base rate	Category	Comment
2710 19	Other			
	Medium oils			
2710 19 11	For undergoing a specific process	0	A	
2710 19 15	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11	0	A	
	For other purposes			
	Kerosene			
2710 19 21	Jet fuel	4,7	A	
2710 19 25	Other	4,7	A	
2710 19 29	Other	4,7	A	
	Heavy oils			
	Gas oils			
2710 19 31	For undergoing a specific process	0	A	

CN 2012	Description	Base rate	Category	Comment
2710 19 35	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31	0	A	
	For other purposes			
2710 19 43	With a sulphur content not exceeding 0,001 % by weight	0	A	
2710 19 46	With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight	0	A	
2710 19 47	With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight	0	A	
2710 19 48	With a sulphur content exceeding 0,1 % by weight	3,5	A	
	Fuel oils			
2710 19 51	For undergoing a specific process	0	A	

CN 2012	Description	Base rate	Category	Comment
2710 19 55	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51	0	A	
	For other purposes			
2710 19 62	With a sulphur content not exceeding 0,1 % by weight	3,5	A	
2710 19 64	With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight	3,5	A	
2710 19 68	With a sulphur content exceeding 1 % by weight	3,5	A	
	Lubricating oils; other oils			
2710 19 71	For undergoing a specific process	0	A	

CN 2012	Description	Base rate	Category	Comment
2710 19 75	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71	0	A	
	For other purposes			
2710 19 81	Motor oils, compressor lube oils, turbine lube oils	3,7	A	
2710 19 83	Liquids for hydraulic purposes	3,7	A	
2710 19 85	White oils, liquid paraffin	3,7	A	
2710 19 87	Gear oils and reductor oils	3,7	A	
2710 19 91	Metal-working compounds, mould-release oils, anti-corrosion oils	3,7	A	
2710 19 93	Electrical insulating oils	3,7	A	
2710 19 99	Other lubricating oils and other oils	3,7	A	

CN 2012	Description	Base rate	Category	Comment
2710 20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils			
	-- Gas oils			
2710 20 11	--- With a sulphur content not exceeding 0,001 % by weight	0	A	
2710 20 15	--- With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight	0	A	

CN 2012	Description	Base rate	Category	Comment
2710 20 17	With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight	0	A	
2710 20 19	With a sulphur content exceeding 0,1 % by weight	3,5	A	
	Fuel oils			
2710 20 31	With a sulphur content not exceeding 0,1 % by weight	3,5	A	
2710 20 35	With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight	3,5	A	
2710 20 39	With a sulphur content exceeding 1 % by weight	3,5	A	
2710 20 90	Other oils	3,7	A	
	Waste oils			

CN 2012	Description	Base rate	Category	Comment
2710 91 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3,5	A	
2710 99 00	Other	3,5	A	
2711	Petroleum gases and other gaseous hydrocarbons			
-	Liquefied			
2711 11 00	Natural gas	0	A	
2711 12	Propane			
---	Propane of a purity of not less than 99 %			
2711 12 11	For use as a power or heating fuel	8	A	
2711 12 19	For other purposes	0	A	
---	Other			
2711 12 91	For undergoing a specific process	0	A	

CN 2012	Description	Base rate	Category	Comment
2711 12 93	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91	0	A	
	For other purposes			
2711 12 94	Of a purity exceeding 90 % but of less than 99 %	0,7	A	
2711 12 97	Other	0,7	A	
2711 13	Butanes			
2711 13 10	For undergoing a specific process	0	A	
2711 13 30	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10	0	A	
	For other purposes			
2711 13 91	Of a purity exceeding 90 % but of less than 95 %	0,7	A	

CN 2012	Description	Base rate	Category	Comment
2711 13 97	Other	0,7	A	
2711 14 00	Ethylene, propylene, butylene and butadiene	0	A	
2711 19 00	Other	0	A	
-	In gaseous state			
2711 21 00	Natural gas	0	A	
2711 29 00	Other	0	A	
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			
2712 10	Petroleum jelly			
2712 10 10	Crude	0	A	

CN 2012	Description	Base rate	Category	Comment
2712 10 90	Other	2,2	A	
2712 20	Paraffin wax containing by weight less than 0,75 % of oil			
2712 20 10	Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1560	0	A	
2712 20 90	Other	2,2	A	
2712 90	Other			
	Ozokerite, lignite wax or peat wax (natural products)			
2712 90 11	Crude	0,7	A	
2712 90 19	Other	2,2	A	
	Other			
	Crude			
2712 90 31	For undergoing a specific process	0	A	

CN 2012	Description	Base rate	Category	Comment
2712 90 33	For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31	0	A	
2712 90 39	For other purposes	0,7	A	
	Other			
2712 90 91	Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	0	A	
2712 90 99	Other	2,2	A	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals			
-	Petroleum coke			

CN 2012	Description	Base rate	Category	Comment
2713 11 00	Not calcined	0	A	
2713 12 00	Calcined	0	A	
2713 20 00	Petroleum bitumen	0	A	
2713 90	Other residues of petroleum oils or of oils obtained from bituminous minerals			
2713 90 10	For the manufacture of the products of heading 2803	0	A	
2713 90 90	Other	0,7	A	
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks			
2714 10 00	Bituminous or oil-shale and tar sands	0	A	
2714 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	0	A	
2716 00 00	Electrical energy	0	A	
28	CHAPTER 28 - INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES			
	I. CHEMICAL ELEMENTS			
2801	Fluorine, chlorine, bromine and iodine			
2801 10 00	- Chlorine	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2801 20 00	Iodine	0	A	
2801 30	Fluorine; bromine			
2801 30 10	Fluorine	5	A	
2801 30 90	Bromine	5,5	A	
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	4,6	A	
2803 00 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	0	A	
2804	Hydrogen, rare gases and other non-metals			
2804 10 00	Hydrogen	3,7	A	
-	Rare gases			
2804 21 00	Argon	5	A	
2804 29	Other			
2804 29 10	Helium	0	A	

CN 2012	Description	Base rate	Category	Comment
2804 29 90	Other	5	A	
2804 30 00	Nitrogen	5,5	A	
2804 40 00	Oxygen	5	A	
2804 50	Boron; tellurium			
2804 50 10	Boron	5,5	A	
2804 50 90	Tellurium	2,1	A	
	Silicon			
2804 61 00	Containing by weight not less than 99,99 % of silicon	0	A	
2804 69 00	Other	5,5	B3	
2804 70 00	Phosphorus	5,5	A	
2804 80 00	Arsenic	2,1	A	
2804 90 00	Selenium	0	A	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury			
	Alkali or alkaline-earth metals			

CN 2012	Description	Base rate	Category	Comment
2805 11 00	Sodium	5	B3	
2805 12 00	Calcium	5,5	B3	
2805 19	Other			
2805 19 10	Strontium and barium	5,5	B3	
2805 19 90	Other	4,1	A	
2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed			
2805 30 10	Intermixtures or interalloys	5,5	B3	
2805 30 90	Other	2,7	A	
2805 40	Mercury			
2805 40 10	In flasks of a net content of 34,5 kg (standard weight), of a fob value, per flask, not exceeding EUR 224	3	A	
2805 40 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid			
2806 10 00	- Hydrogen chloride (hydrochloric acid)	5,5	A	
2806 20 00	- Chlorosulphuric acid	5,5	A	
2807 00 00	Sulphuric acid; oleum	3	A	
2808 00 00	Nitric acid; sulphonitric acids	5,5	A	
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined			
2809 10 00	- Diphosphorus pentaoxide	5,5	A	
2809 20 00	- Phosphoric acid and polyphosphoric acids	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2810 00	Oxides of boron; boric acids			
2810 00 10	Diboron trioxide	0	A	
2810 00 90	Other	3,7	A	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals			
-	Other inorganic acids			
2811 11 00	Hydrogen fluoride (hydrofluoric acid)	5,5	A	
2811 19	Other			
2811 19 10	Hydrogen bromide (hydrobromic acid)	0	A	
2811 19 20	Hydrogen cyanide (hydrocyanic acid)	5,3	A	

CN 2012	Description	Base rate	Category	Comment
2811 19 80	Other	5,3	A	
	Other inorganic oxygen compounds of non-metals			
2811 21 00	Carbon dioxide	5,5	A	
2811 22 00	Silicon dioxide	4,6	A	
2811 29	Other			
2811 29 05	Sulphur dioxide	5,5	A	
2811 29 10	Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	4,6	A	
2811 29 30	Nitrogen oxides	5	A	
2811 29 90	Other	5,3	A	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812	Halides and halide oxides of non-metals			
2812 10	Chlorides and chloride oxides			
	Of phosphorus			

CN 2012	Description	Base rate	Category	Comment
2812 10 11	Phosphorus trichloride oxide (phosphoryl trichloride)	5,5	A	
2812 10 15	Phosphorus trichloride	5,5	A	
2812 10 16	Phosphorus pentachloride	5,5	A	
2812 10 18	Other	5,5	A	
--	Other			
2812 10 91	Disulphur dichloride	5,5	A	
2812 10 93	Sulphur dichloride	5,5	A	
2812 10 94	Phosgene (carbonyl chloride)	5,5	A	
2812 10 95	Thionyl dichloride (thionyl chloride)	5,5	A	
2812 10 99	Other	5,5	A	
2812 90 00	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2813	Sulphides of non-metals; commercial phosphorus trisulphide			
2813 10 00	- Carbon disulphide	5,5	A	
2813 90	- Other			
2813 90 10	-- Phosphorus sulphides, commercial phosphorus trisulphide	5,3	A	
2813 90 90	-- Other	3,7	A	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
2814	Ammonia, anhydrous or in aqueous solution			
2814 10 00	- Anhydrous ammonia	5,5	A	
2814 20 00	- Ammonia in aqueous solution	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium			
-	Sodium hydroxide (caustic soda)			
2815 11 00	Solid	5,5	A	
2815 12 00	In aqueous solution (soda lye or liquid soda)	5,5	A	
2815 20 00	Potassium hydroxide (caustic potash)	5,5	A	
2815 30 00	Peroxides of sodium or potassium	5,5	A	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium			
2816 10 00	Hydroxide and peroxide of magnesium	4,1	A	

CN 2012	Description	Base rate	Category	Comment
2816 40 00	Oxides, hydroxides and peroxides, of strontium or barium	5,5	A	
2817 00 00	Zinc oxide; zinc peroxide	5,5	A	
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide			
2818 10	Artificial corundum, whether or not chemically defined			
--	With an aluminium oxide content of 98,5 % by weight or more			
2818 10 11	With less than 50 % of the total weight having a particle size of more than 10 mm	5,2	A	
2818 10 19	With 50 % or more of the total weight having a particle size of more than 10 mm	5,2	A	
--	With an aluminium oxide content of less than 98,5 % by weight			

CN 2012	Description	Base rate	Category	Comment
2818 10 91	With less than 50 % of the total weight having a particle size of more than 10 mm	5,2	A	
2818 10 99	With 50 % or more of the total weight having a particle size of more than 10 mm	5,2	A	
2818 20 00	Aluminium oxide, other than artificial corundum	4	A	
2818 30 00	Aluminium hydroxide	5,5	B3	
2819	Chromium oxides and hydroxides			
2819 10 00	Chromium trioxide	5,5	A	
2819 90	Other			
2819 90 10	Chromium dioxide	3,7	A	
2819 90 90	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2820	Manganese oxides			
2820 10 00	- Manganese dioxide	5,3	A	
2820 90	- Other			
2820 90 10	- - Manganese oxide containing by weight 77 % or more of manganese	0	A	
2820 90 90	- - Other	5,5	A	
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃			
2821 10 00	- Iron oxides and hydroxides	4,6	A	
2821 20 00	- Earth colours	4,6	A	
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	4,6	A	
2823 00 00	Titanium oxides	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2824	Lead oxides; red lead and orange lead			
2824 10 00	- Lead monoxide (litharge, massicot)	5,5	A	
2824 90 00	- Other	5,5	A	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides			
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	5,5	A	
2825 20 00	- Lithium oxide and hydroxide	5,3	A	
2825 30 00	- Vanadium oxides and hydroxides	5,5	A	
2825 40 00	- Nickel oxides and hydroxides	0	A	
2825 50 00	- Copper oxides and hydroxides	3,2	A	
2825 60 00	- Germanium oxides and zirconium dioxide	5,5	A	
2825 70 00	- Molybdenum oxides and hydroxides	5,3	A	
2825 80 00	- Antimony oxides	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2825 90	- Other			
	-- Calcium oxide, hydroxide and peroxide			
2825 90 11	--- Calcium hydroxide of a purity of 98 % or more calculated on the dry weight, in the form of particles of which: - not more than 1 % by weight have a particle-size exceeding 75 micrometres and - not more than 4 % by weight have a particle-size of less than 1,3 micrometres	0	A	
2825 90 19	--- Other	4,6	A	
2825 90 20	-- Beryllium oxide and hydroxide	5,3	A	
2825 90 40	-- Tungsten oxides and hydroxides	4,6	A	
2825 90 60	-- Cadmium oxide	0	A	
2825 90 85	-- Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts			
	Fluorides			
2826 12 00	Of aluminium	5,3	A	
2826 19	Other			
2826 19 10	Of ammonium or of sodium	5,5	A	
2826 19 90	Other	5,3	A	
2826 30 00	Sodium hexafluoroaluminate (synthetic cryolite)	5,5	A	
2826 90	Other			
2826 90 10	Dipotassium hexafluoroaluminat	5	A	
2826 90 80	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides			
2827 10 00	- Ammonium chloride	5,5	B3	
2827 20 00	- Calcium chloride	4,6	A	
	- Other chlorides			
2827 31 00	-- Of magnesium	4,6	A	
2827 32 00	-- Of aluminium	5,5	A	
2827 35 00	-- Of nickel	5,5	A	
2827 39	-- Other			
2827 39 10	--- Of tin	4,1	A	
2827 39 20	--- Of iron	2,1	A	
2827 39 30	--- Of cobalt	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2827 39 85	Other	5,5	A	
	Chloride oxides and chloride hydroxides			
2827 41 00	Of copper	3,2	A	
2827 49	Other			
2827 49 10	Of lead	3,2	A	
2827 49 90	Other	5,3	A	
	Bromides and bromide oxides			
2827 51 00	Bromides of sodium or of potassium	5,5	A	
2827 59 00	Other	5,5	A	
2827 60 00	Iodides and iodide oxides	5,5	A	
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites			
2828 10 00	Commercial calcium hypochlorite and other calcium hypochlorites	5,5	A	
2828 90 00	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates			
-	Chlorates			
2829 11 00	Of sodium	5,5	A	
2829 19 00	Other	5,5	A	
2829 90	Other			
2829 90 10	Perchlorates	4,8	A	
2829 90 40	Bromates of potassium or of sodium	0	A	
2829 90 80	Other	5,5	A	
2830	Sulphides; polysulphides, whether or not chemically defined			
2830 10 00	Sodium sulphides	5,5	B3	
2830 90	Other			
2830 90 11	Sulphides of calcium, of antimony or of iron	4,6	A	

CN 2012	Description	Base rate	Category	Comment
2830 90 85	Other	5,5	A	
2831	Dithionites and sulphonylates			
2831 10 00	Of sodium	5,5	A	
2831 90 00	Other	5,5	A	
2832	Sulphites; thiosulphates			
2832 10 00	Sodium sulphites	5,5	A	
2832 20 00	Other sulphites	5,5	A	
2832 30 00	Thiosulphates	5,5	A	
2833	Sulphates; alums; peroxosulphates (persulphates)			
	Sodium sulphates			
2833 11 00	Disodium sulphate	5,5	A	
2833 19 00	Other	5,5	A	
	Other sulphates			

CN 2012	Description	Base rate	Category	Comment
2833 21 00	-- Of magnesium	5,5	A	
2833 22 00	-- Of aluminium	5,5	A	
2833 24 00	-- Of nickel	5	A	
2833 25 00	-- Of copper	3,2	A	
2833 27 00	-- Of barium	5,5	A	
2833 29	-- Other			
2833 29 20	--- Of cadmium; of chromium; of zinc	5,5	A	
2833 29 30	--- Of cobalt; of titanium	5,3	A	
2833 29 60	--- Of lead	4,6	A	
2833 29 80	--- Other	5	A	
2833 30 00	- Alums	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2833 40 00	Peroxosulphates (persulphates)	5,5	A	
2834	Nitrites; nitrates			
2834 10 00	Nitrites	5,5	A	
	Nitrates			
2834 21 00	Of potassium	5,5	A	
2834 29	Other			
2834 29 20	Of barium; of beryllium; of cadmium; of cobalt; of nickel; of lead	5,5	A	
2834 29 40	Of copper	4,6	A	
2834 29 80	Other	3	A	
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined			

CN 2012	Description	Base rate	Category	Comment
2835 10 00	Phosphinates (hypophosphites) and phosphonates (phosphites)	5,5	B3	
-	Phosphates			
2835 22 00	Of mono- or disodium	5,5	B3	
2835 24 00	Of potassium	5,5	B3	
2835 25 00	Calcium hydrogenorthophosphate ('dicalcium phosphate')	5,5	B3	
2835 26 00	Other phosphates of calcium	5,5	B3	
2835 29	Other			
2835 29 10	Of triammonium	5,3	A	
2835 29 30	Of trisodium	5,5	B3	
2835 29 90	Other	5,5	B3	
-	Polyphosphates			

CN 2012	Description	Base rate	Category	Comment
2835 31 00	Sodium triphosphate (sodium tripolyphosphate)	5,5	B3	
2835 39 00	Other	5,5	B3	
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate			
2836 20 00	Sodium carbonate	5,5	B3	
2836 30 00	Sodium hydrogencarbonate (sodium bicarbonate)	5,5	A	
2836 40 00	Potassium carbonates	5,5	B3	
2836 50 00	Calcium carbonate	5	A	
2836 60 00	Barium carbonate	5,5	B3	
-	Other			
2836 91 00	Lithium carbonates	5,5	A	
2836 92 00	Strontium carbonate	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2836 99	Other			
	Carbonates			
2836 99 11	Of magnesium; of copper	3,7	A	
2836 99 17	Other	5,5	A	
2836 99 90	Peroxocarbonates (percarbonates)	5,5	A	
2837	Cyanides, cyanide oxides and complex cyanides			
	Cyanides and cyanide oxides			
2837 11 00	Of sodium	5,5	A	
2837 19 00	Other	5,5	A	
2837 20 00	Complex cyanides	5,5	A	
2839	Silicates; commercial alkali metal silicates			
	Of sodium			
2839 11 00	Sodium metasilicates	5	A	
2839 19 00	Other	5	A	
2839 90 00	Other	5	A	

CN 2012	Description	Base rate	Category	Comment
2840	Borates; peroxoborates (perborates)			
-	Disodium tetraborate (refined borax)			
2840 11 00	Anhydrous	0	A	
2840 19	Other			
2840 19 10	Disodium tetraborate pentahydrate	0	A	
2840 19 90	Other	5,3	A	
2840 20	Other borates			
2840 20 10	Borates of sodium, anhydrous	0	A	
2840 20 90	Other	5,3	A	
2840 30 00	Peroxoborates (perborates)	5,5	A	
2841	Salts of oxometallic or peroxometallic acids			
2841 30 00	Sodium dichromate	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2841 50 00	Other chromates and dichromates; peroxochromates	5,5	A	
-	Manganites, manganates and permanganates			
2841 61 00	Potassium permanganate	5,5	B3	
2841 69 00	Other	5,5	A	
2841 70 00	Molybdates	5,5	A	
2841 80 00	Tungstates (wolframates)	5,5	A	
2841 90	Other			
2841 90 30	Zincates and vanadates	4,6	A	
2841 90 85	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides			
2842 10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5,5	A	
2842 90	- Other			
2842 90 10	- - Salts, double salts or complex salts of selenium or tellurium acids	5,3	A	
2842 90 80	- - Other	5,5	A	



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ANNEX 3 – PART 2/3

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

Appendix 2-A-1 (Part 2)

CN 2012	Description	Base rate	Category	Comment
	VI. MISCELLANEOUS			
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals			
2843 10	Colloidal precious metals			
2843 10 10	Silver	5,3	A	
2843 10 90	Other	3,7	A	
	Silver compounds			
2843 21 00	Silver nitrate	5,5	A	
2843 29 00	Other	5,5	A	
2843 30 00	Gold compounds	3	A	
2843 90	Other compounds; amalgams			
2843 90 10	Amalgams	5,3	A	
2843 90 90	Other	3	A	

CN 2012	Description	Base rate	Category	Comment
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products			
2844 10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds			
	-- Natural uranium			
2844 10 10	--- Crude; waste and scrap (Euratom)	0	A	
2844 10 30	--- Worked (Euratom)	0	A	
2844 10 50	-- Ferro-uranium	0	A	
2844 10 90	-- Other (Euratom)	0	A	

CN 2012	Description	Base rate	Category	Comment
2844 20	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products			
--	Uranium enriched in U 235 and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products			
2844 20 25	Ferro-uranium	0	A	

CN 2012	Description	Base rate	Category	Comment
2844 20 35	Other (Euratom)	0	A	
--	Plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing plutonium or compounds of these products			
---	Mixtures of uranium and plutonium			
2844 20 51	Ferro-uranium	0	A	
2844 20 59	Other (Euratom)	0	A	
2844 20 99	Other	0	A	
-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products			

CN 2012	Description	Base rate	Category	Comment
--	Uranium depleted in U 235; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product			
2844 30 11	Cermetes	5,5	A	
2844 30 19	Other	2,9	A	
--	Thorium; alloys, dispersions (including cermetes), ceramic products and mixtures containing thorium or compounds of this product			
2844 30 51	Cermetes	5,5	A	
---	Other			
-----	Crude, waste and scrap (Euratom)	0	A	
-----	Worked			

CN 2012	Description	Base rate	Category	Comment
2844 30 61	Bars, rods, angles, shapes and sections, sheets and strips (Euratom)	0	A	
2844 30 69	Other (Euratom)	0	A	
--	Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together			
2844 30 91	Of thorium or of uranium depleted in U 235, whether or not mixed together (Euratom), other than thorium salts	0	A	
2844 30 99	Other	0	A	
2844 40	Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues			

CN 2012	Description	Base rate	Category	Comment
2844 40 10	Uranium derived from U 233 and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	0	A	
--	Other			
2844 40 20	Artificial radioactive isotopes (Euratom)	0	A	
2844 40 30	Compounds of artificial radioactive isotopes (Euratom)	0	A	
2844 40 80	Other	0	A	
2844 50 00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	0	A	

CN 2012	Description	Base rate	Category	Comment
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined			
2845 10 00	Heavy water (deuterium oxide) (Euratom)	5,5	B3	
2845 90	Other			
2845 90 10	Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Euratom)	5,5	B3	
2845 90 90	Other	5,5	A	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals			

CN 2012	Description	Base rate	Category	Comment
2846 10 00	- Cerium compounds	3,2	A	
2846 90 00	- Other	3,2	A	
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	5,5	A	
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5,5	A	
2849	Carbides, whether or not chemically defined			
2849 10 00	- Of calcium	5,5	A	
2849 20 00	- Of silicon	5,5	B3	
2849 90	- Other			
2849 90 10	-- Of boron	4,1	A	
2849 90 30	-- Of tungsten	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2849 90 50	Of aluminium; of chromium; of molybdenum; of vanadium; of tantalum; of titanium	5,5	A	
2849 90 90	Other	5,3	A	
2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849			
2850 00 20	Hydrides; nitrides	4,6	A	
2850 00 60	Azides; silicides	5,5	B3	
2850 00 90	Borides	5,3	A	
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams			
2852 10 00	Chemically defined	5,5	A	
2852 90 00	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals			
2853 00 10	- Distilled and conductivity water and water of similar purity	2,7	A	
2853 00 30	- Liquid air (whether or not rare gases have been removed); compressed air	4,1	A	
2853 00 50	- Cyanogen chloride	5,5	A	
2853 00 90	- Other	5,5	A	
29	CHAPTER 29 - ORGANIC CHEMICALS			
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

CN 2012	Description	Base rate	Category	Comment
2901	Acyclic hydrocarbons			
2901 10 00	Saturated	0	A	
-	Unsaturated			
2901 21 00	Ethylene	0	A	
2901 22 00	Propene (propylene)	0	A	
2901 23 00	Butene (butylene) and isomers thereof	0	A	
2901 24 00	Buta-1,3-diene and isoprene	0	A	
2901 29 00	Other	0	A	
2902	Cyclic hydrocarbons			
-	Cyclanes, cyclenes and cycloterpenes			
2902 11 00	Cyclohexane	0	A	
2902 19 00	Other	0	A	
2902 20 00	Benzene	0	A	
2902 30 00	Toluene	0	A	
-	Xylenes			
2902 41 00	o-Xylene	0	A	
2902 42 00	m-Xylene	0	A	

CN 2012	Description	Base rate	Category	Comment
2902 43 00	p-Xylene	0	A	
2902 44 00	Mixed xylene isomers	0	A	
2902 50 00	Styrene	0	A	
2902 60 00	Ethylbenzene	0	A	
2902 70 00	Cumene	0	A	
2902 90 00	Other	0	A	
2903	Halogenated derivatives of hydrocarbons			
-	Saturated chlorinated derivatives of acyclic hydrocarbons			
2903 11 00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5,5	B3	
2903 12 00	Dichloromethane (methylene chloride)	5,5	B3	
2903 13 00	Chloroform (trichloromethane)	5,5	B3	
2903 14 00	Carbon tetrachloride	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 15 00	Ethylene dichloride (ISO) (1,2-dichloroethane)	5,5	B3	
2903 19	Other			
2903 19 10	1,1,1-Trichloroethane (methylchloroform)	5,5	B3	
2903 19 80	Other	5,5	B3	
-	Unsaturated chlorinated derivatives of acyclic hydrocarbons			
2903 21 00	Vinyl chloride (chloroethylene)	5,5	B3	
2903 22 00	Trichloroethylene	5,5	B3	
2903 23 00	Tetrachloroethylene (perchloroethylene)	5,5	B3	
2903 29 00	Other	5,5	B3	
-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons			
2903 31 00	Ethylene dibromide (ISO) (1,2-dibromoethane)	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 39	Other			
	Bromides			
2903 39 11	Bromomethane (methyl bromide)	5,5	B3	
2903 39 15	Dibromomethane	0	A	
2903 39 19	Other	5,5	B3	
2903 39 90	Fluorides and iodides	5,5	B3	
-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens			
2903 71 00	Chlorodifluoromethane	5,5	B3	
2903 72 00	Dichlorotrifluoroethanes	5,5	B3	
2903 73 00	Dichlorofluoroethanes	5,5	B3	
2903 74 00	Chlorodifluoroethanes	5,5	B3	
2903 75 00	Dichloropentafluoropropanes	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes			
2903 76 10	Bromochlorodifluoromethane	5,5	B3	
2903 76 20	Bromotrifluoromethane	5,5	B3	
2903 76 90	Dibromotetrafluoroethanes	5,5	B3	
2903 77	Other, perhalogenated only with fluorine and chlorine			
2903 77 10	Trichlorofluoromethane	5,5	B3	
2903 77 20	Dichlorodifluoromethane	5,5	B3	
2903 77 30	Trichlorotrifluoroethanes	5,5	B3	
2903 77 40	Dichlorotetrafluoroethanes	5,5	B3	
2903 77 50	Chloropentafluoroethane	5,5	B3	
2903 77 90	Other	5,5	B3	
2903 78 00	Other perhalogenated derivatives	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 79	Other			
	Halogenated only with fluorine and chlorine			
2903 79 11	Of methane, ethane or propane (HCFCs)	5,5	B3	
2903 79 19	Other	5,5	B3	
	Halogenated only with fluorine and bromine			
2903 79 21	Of methane, ethane or propane	5,5	B3	
2903 79 29	Other	5,5	B3	
2903 79 90	Other	5,5	B3	
-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons			
2903 81 00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 82 00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5,5	B3	
2903 89	Other			
2903 89 10	1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes	0	A	
2903 89 90	Other	5,5	B3	
-	Halogenated derivatives of aromatic hydrocarbons			
2903 91 00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5,5	B3	
2903 92 00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2903 99	Other			
2903 99 10	2,3,4,5,6-Pentabromoethylbenzene	0	A	
2903 99 90	Other	5,5	B3	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated			
2904 10 00	Derivatives containing only sulpho groups, their salts and ethyl esters	5,5	A	
2904 20 00	Derivatives containing only nitro or only nitroso groups	5,5	A	
2904 90	Other			
2904 90 40	Trichloronitromethane (chloropicrin)	5,5	A	
2904 90 95	Other	5,5	A	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

CN 2012	Description	Base rate	Category	Comment
2905	Acyclic alcohols and their halogenated, sulphonated, nitrosated or nitrosated derivatives			
-	Saturated monohydric alcohols			
2905 11 00	Methanol (methyl alcohol)	5,5	B3	
2905 12 00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5,5	B3	
2905 13 00	Butan-1-ol (n-butyl alcohol)	5,5	B3	
2905 14	Other butanols			
2905 14 10	2-Methylpropan-2-ol (tert-butyl alcohol)	4,6	A	
2905 14 90	Other	5,5	B3	
2905 16	Octanol (octyl alcohol) and isomers thereof			
2905 16 20	Octan-2-ol	0	A	
2905 16 85	Other	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2905 17 00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5,5	B3	
2905 19 00	Other	5,5	B3	
-	Unsaturated monohydric alcohols			
2905 22 00	Acyclic terpene alcohols	5,5	B3	
2905 29	Other			
2905 29 10	Allyl alcohol	5,5	B3	
2905 29 90	Other	5,5	B3	
-	Diols			
2905 31 00	Ethylene glycol (ethanediol)	5,5	B3	
2905 32 00	Propylene glycol (propane-1,2-diol)	5,5	B3	
2905 39	Other			
2905 39 20	Butane-1,3-diol	0	A	
2905 39 25	Butane-1,4-diol	5,5	B3	
2905 39 30	2,4,7,9-Tetramethyldec-5-yne-4,7-diol	0	A	

CN 2012	Description	Base rate	Category	Comment
2905 39 95	Other	5,5	B3	
	Other polyhydric alcohols			
2905 41 00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5,5	B3	
2905 42 00	Pentaerythritol	5,5	B3	
2905 43 00	Mannitol	9,6 + 125,8 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
2905 44	D-glucitol (sorbitol)			
	In aqueous solution			
2905 44 11	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
2905 44 19	Other	9 + 37,8 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
	Other			
2905 44 91	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
2905 44 99	Other	9	B7	

CN 2012	Description	Base rate	Category	Comment
2905 45 00	Glycerol	3,8	A	
2905 49 00	Other	5,5	B3	
-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols			
2905 51 00	Ethchlorvynol (INN)	0	A	
2905 59	Other			
2905 59 91	2,2-Bis(bromomethyl)propanediol	0	A	
2905 59 98	Other	5,5	B3	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Cyclanic, cyclenic or cycloterpenic			
2906 11 00	Menthol	5,5	A	
2906 12 00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5,5	A	
2906 13	Sterols and inositols			
2906 13 10	Sterols	5,5	A	
2906 13 90	Inositols	0	A	

CN 2012	Description	Base rate	Category	Comment
2906 19 00	Other	5,5	A	
	Aromatic			
2906 21 00	Benzyl alcohol	5,5	A	
2906 29 00	Other	5,5	A	
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907	Phenols; phenol-alcohols			
	Monophenols			
2907 11 00	Phenol (hydroxybenzene) and its salts	3	A	
2907 12 00	Cresols and their salts	2,1	A	
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	5,5	A	
2907 15	Naphthols and their salts			
2907 15 10	1-Naphthol	0	A	

CN 2012	Description	Base rate	Category	Comment
2907 15 90	Other	5,5	B3	
2907 19	Other			
2907 19 10	Xylenols and their salts	2,1	A	
2907 19 90	Other	5,5	A	
-	Polyphenols; phenol-alcohols			
2907 21 00	Resorcinol and its salts	5,5	A	
2907 22 00	Hydroquinone (quinol) and its salts	5,5	B3	
2907 23 00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5,5	A	
2907 29 00	Other	5,5	A	
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols			

CN 2012	Description	Base rate	Category	Comment
-	Derivatives containing only halogen substituents and their salts			
2908 11 00	Pentachlorophenol (ISO)	5,5	A	
2908 19 00	Other	5,5	A	
-	Other			
2908 91 00	Dinoseb (ISO) and its salts	5,5	A	
2908 92 00	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5,5	A	
2908 99 00	Other	5,5	A	
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

CN 2012	Description	Base rate	Category	Comment
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 11 00	Diethyl ether	5,5	B3	
2909 19	Other			
2909 19 10	Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	5,5	B3	
2909 19 90	Other	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2909 20 00	Cyclanic, cyclic or cycloaliphatic ethers and their halogenated, sulphated, nitrated or nitrosated derivatives	5,5	B3	
2909 30	Aromatic ethers and their halogenated, sulphated, nitrated or nitrosated derivatives			
2909 30 10	Diphenyl ether	0	A	
	Derivatives halogenated only with bromine			
2909 30 31	Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-bis(pentabromophenoxy)benzene	0	A	
2909 30 35	1,2-Bis(2,4,6-tribromophenoxy)ethane, for the manufacture of acrylonitrile-butadiene-styrene (ABS)	0	A	

CN 2012	Description	Base rate	Category	Comment
2909 30 38	Other	5,5	B3	
2909 30 90	Other	5,5	B3	
-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 41 00	2,2'-Oxydiethanol (diethylene glycol, digol)	5,5	B3	
2909 43 00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5,5	B3	
2909 44 00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5,5	B3	
2909 49	Other			
2909 49 11	2-(2-Chloroethoxy)ethanol	0	A	
2909 49 80	Other	5,5	B3	
2909 50 00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	B3	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2910 10 00	- Oxirane (ethylene oxide)	5,5	A	
2910 20 00	- Methylloxirane (propylene oxide)	5,5	A	
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5,5	A	
2910 40 00	- Dieldrin (ISO, INN)	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2910 90 00	Other	5,5	A	
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	A	
	V. ALDEHYDE-FUNCTION COMPOUNDS			
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde			
-	Acyclic aldehydes without other oxygen function			
2912 11 00	Methanal (formaldehyde)	5,5	A	
2912 12 00	Ethanal (acetaldehyde)	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2912 19 00	Other	5,5	A	
	Cyclic aldehydes without other oxygen function			
2912 21 00	Benzaldehyde	5,5	A	
2912 29 00	Other	5,5	A	
	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function			
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5,5	B3	
2912 42 00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5,5	A	
2912 49 00	Other	5,5	A	
2912 50 00	Cyclic polymers of aldehydes	5,5	A	
2912 60 00	Paraformaldehyde	5,5	A	
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	5,5	A	

CN 2012	Description	Base rate	Category	Comment
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Acyclic ketones without other oxygen function			
2914 11 00	Acetone	5,5	B3	
2914 12 00	Butanone (methyl ethyl ketone)	5,5	A	
2914 13 00	4-Methylpentan-2-one (methyl isobutyl ketone)	5,5	A	
2914 19	Other			
2914 19 10	5-Methylhexan-2-one	0	A	
2914 19 90	Other	5,5	A	

CN 2012	Description	Base rate	Category	Comment
-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function			
2914 22 00	Cyclohexanone and methylcyclohexanones	5,5	A	
2914 23 00	Ionones and methylionones	5,5	A	
2914 29 00	Other	5,5	B3	
-	Aromatic ketones without other oxygen function			
2914 31 00	Phenylacetone (phenylpropan-2-one)	5,5	A	
2914 39 00	Other	5,5	A	
2914 40	Ketone-alcohols and ketone-aldehydes			
2914 40 10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2914 40 90	Other	3	A	
2914 50 00	Ketone-phenols and ketones with other oxygen function	5,5	A	
-	Quinones			
2914 61 00	Anthraquinone	5,5	A	
2914 69	Other			
2914 69 10	1,4-Naphthoquinone	0	A	
2914 69 90	Other	5,5	A	
2914 70 00	Halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	A	
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

CN 2012	Description	Base rate	Category	Comment
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Formic acid, its salts and esters			
2915 11 00	Formic acid	5,5	B3	
2915 12 00	Salts of formic acid	5,5	B3	
2915 13 00	Esters of formic acid	5,5	B3	
-	Acetic acid and its salts; acetic anhydride			
2915 21 00	Acetic acid	5,5	B3	
2915 24 00	Acetic anhydride	5,5	B3	
2915 29 00	Other	5,5	B3	
-	Esters of acetic acid			

CN 2012	Description	Base rate	Category	Comment
2915 31 00	Ethyl acetate	5,5	B3	
2915 32 00	Vinyl acetate	5,5	B3	
2915 33 00	n-Butyl acetate	5,5	B3	
2915 36 00	Dinoseb (ISO) acetate	5,5	B3	
2915 39 00	Other	5,5	B3	
2915 40 00	Mono-, di- or trichloroacetic acids, their salts and esters	5,5	B3	
2915 50 00	Propionic acid, its salts and esters	4,2	A	
2915 60	Butanoic acids, pentanoic acids, their salts and esters			
	Butanoic acids and their salts and esters			
2915 60 11	1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	0	A	
2915 60 19	Other	5,5	B3	

CN 2012	Description	Base rate	Category	Comment
2915 60 90	-- Pentanoic acids and their salts and esters	5,5	B3	
2915 70	- Palmitic acid, stearic acid, their salts and esters			
2915 70 40	-- Palmitic acid and its salts and esters	5,5	B3	
2915 70 50	-- Stearic acid and its salts and esters	5,5	B3	
2915 90	- Other			
2915 90 30	-- Lauric acid and its salts and esters	5,5	B3	
2915 90 70	-- Other	5,5	B3	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			

CN 2012	Description	Base rate	Category	Comment
-	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 11 00	Acrylic acid and its salts	6,5	B3	
2916 12 00	Esters of acrylic acid	6,5	B3	
2916 13 00	Methacrylic acid and its salts	6,5	A	
2916 14 00	Esters of methacrylic acid	6,5	B3	
2916 15 00	Oleic, linoleic or linolenic acids, their salts and esters	6,5	A	
2916 16 00	Binapacryl (ISO)	6,5	A	
2916 19	Other			
2916 19 10	Undecenoic acids and their salts and esters	5,9	A	
2916 19 40	Crotonic acid	0	A	
2916 19 95	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2916 20 00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6,5	A	
-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 31 00	Benzoic acid, its salts and esters	6,5	A	
2916 32 00	Benzoyl peroxide and benzoyl chloride	6,5	A	
2916 34 00	Phenylacetic acid and its salts	0	A	
2916 39	Other			
2916 39 10	Esters of phenylacetic acid	0	A	
2916 39 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 11 00	Oxalic acid, its salts and esters	6,5	B3	
2917 12 00	Adipic acid, its salts and esters	6,5	B3	
2917 13	Azelaic acid, sebacic acid, their salts and esters			
2917 13 10	Sebacic acid	0	A	
2917 13 90	Other	6	A	
2917 14 00	Maleic anhydride	6,5	B3	
2917 19	Other			

CN 2012	Description	Base rate	Category	Comment
2917 19 10	Malonic acid, its salts and esters	6,5	A	
2917 19 90	Other	6,3	A	
2917 20 00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6	A	
-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 32 00	Dioctyl orthophthalates	6,5	B3	
2917 33 00	Dinonyl or didecyl orthophthalates	6,5	A	
2917 34 00	Other esters of orthophthalic acid	6,5	A	
2917 35 00	Phthalic anhydride	6,5	B3	
2917 36 00	Terephthalic acid and its salts	6,5	B3	
2917 37 00	Dimethyl terephthalate	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2917 39	Other			
2917 39 20	Ester or anhydride of tetrabromophthalic acid; benzene-1,2,4-tricarboxylic acid; isophthaloyl dichloride, containing by weight 0,8 % or less of terephthaloyl dichloride; naphthalene-1,4,5,8-tetracarboxylic acid; tetrachlorophthalic anhydride; sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	0	A	
2917 39 95	Other	6,5	A	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			

CN 2012	Description	Base rate	Category	Comment
-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 11 00	Lactic acid, its salts and esters	6,5	A	
2918 12 00	Tartaric acid	6,5	A	
2918 13 00	Salts and esters of tartaric acid	6,5	A	
2918 14 00	Citric acid	6,5	B3	
2918 15 00	Salts and esters of citric acid	6,5	B3	
2918 16 00	Gluconic acid, its salts and esters	6,5	A	
2918 18 00	Chlorobenzilate (ISO)	6,5	A	
2918 19	Other			
2918 19 30	Cholic acid, 3- α , 12- α -dihydroxy-5- β -chololan-24-oic acid (deoxycholic acid), their salts and esters	6,3	A	

CN 2012	Description	Base rate	Category	Comment
2918 19 40	2,2-Bis(hydroxymethyl)propionic acid	0	A	
2918 19 50	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6,5	A	
2918 19 98	Other	6,5	A	
-	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 21 00	Salicylic acid and its salts	6,5	B3	
2918 22 00	o-Acetylsalicylic acid, its salts and esters	6,5	B3	
2918 23 00	Other esters of salicylic acid and their salts	6,5	A	
2918 29 00	Other	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
2918 30 00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6,5	A	
-	Other			
2918 91 00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6,5	A	
2918 99	Other			
2918 99 40	2,6-Dimethoxybenzoic acid; dicamba (ISO); sodium phenoxyacetate	0	A	
2918 99 90	Other	6,5	A	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

CN 2012	Description	Base rate	Category	Comment
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives			
2919 10 00	- Tris(2,3-dibromopropyl) phosphate	6,5	A	
2919 90 00	- Other	6,5	A	
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
--	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2920 19 00	Other	6,5	A	
2920 90	Other			
2920 90 10	Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6,5	A	
2920 90 20	Dimethyl phosphonate (dimethyl phosphite)	6,5	A	
2920 90 30	Trimethyl phosphite (trimethoxyphosphine)	6,5	A	
2920 90 40	Triethyl phosphite	6,5	A	
2920 90 50	Diethyl phosphonate (diethyl hydrogenphosphite) (diethyl phosphite)	6,5	A	
2920 90 85	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
	IX. NITROGEN-FUNCTION COMPOUNDS			
2921	Amine-function compounds			
-	Acyclic monoamines and their derivatives; salts thereof			
2921 11 00	Methylamine, di- or trimethylamine and their salts	6,5	B3	
2921 19	Other			
2921 19 40	1,1,3,3-Tetramethylbutylamine	0	A	
2921 19 50	Diethylamine and its salts	5,7	B3	
2921 19 60	2-(N,N-Diethylamino)ethyl chloride hydrochloride, 2-(N,N-diisopropylamino)ethyl chloride hydrochloride, and 2-(N,N-dimethylamino)ethyl chloride hydrochloride	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
2921 19 99	Other	6,5	B3	
-	Acyclic polyamines and their derivatives; salts thereof			
2921 21 00	Ethylenediamine and its salts	6	B3	
2921 22 00	Hexamethylenediamine and its salts	6,5	B3	
2921 29 00	Other	6	B3	
2921 30	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof			
2921 30 10	Cyclohexylamine and cyclohexyldimethylamine, and their salts	6,3	B3	
2921 30 91	Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	0	A	

CN 2012	Description	Base rate	Category	Comment
2921 30 99	Other	6,5	B3	
	Aromatic monoamines and their derivatives; salts thereof			
2921 41 00	Aniline and its salts	6,5	B3	
2921 42 00	Aniline derivatives and their salts	6,5	B3	
2921 43 00	Toluidines and their derivatives; salts thereof	6,5	B3	
2921 44 00	Diphenylamine and its derivatives; salts thereof	6,5	B3	
2921 45 00	1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β-naphthylamine) and their derivatives; salts thereof	6,5	B3	
2921 46 00	Amfetamine (INN), benzfetamine (INN), dexametfetamine (INN), etilametfetamine (INN), fencametfamin (INN), lefetamine (INN), levametfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	0	A	

CN 2012	Description	Base rate	Category	Comment
2921 49 00	Other	6,5	B3	
	Aromatic polyamines and their derivatives; salts thereof			
2921 51	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof			
	o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof			
2921 51 11	m-Phenylenediamine, of a purity by weight of 99 % or more and containing: - 1 % or less by weight of water, - 200 mg/kg or less of o-phenylenediamine and - 450 mg/kg or less of p-phenylenediamine	0	A	

CN 2012	Description	Base rate	Category	Comment
2921 51 19	Other	6,5	B3	
2921 51 90	Other	6,5	B3	
2921 59	Other			
2921 59 50	m-Phenylenebis(methylamine); 2,2'-dichloro-4,4'-methylenediamiline; 4,4'-bi-o-toluidine; 1,8-naphthylenediamine	0	A	
2921 59 90	Other	6,5	B3	
2922	Oxygen-function amino-compounds			
-	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 11 00	Monoethanolamine and its salts	6,5	B3	
2922 12 00	Diethanolamine and its salts	6,5	B3	
2922 13	Triethanolamine and its salts			
2922 13 10	Triethanolamine	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
2922 13 90	Salts of triethanolamine	6,5	B3	
2922 14 00	Dextropropoxyphene (INN) and its salts	0	A	
2922 19	Other			
2922 19 10	N-Ethyl-diethanolamine	6,5	B3	
2922 19 20	2,2'-Methyliminodiethanol (N-methyl-diethanolamine)	6,5	B3	
2922 19 30	2-(N,N-Diisopropylamino)ethanol	6,5	B3	
2922 19 85	Other	6,5	B3	
-	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 21 00	Amino-hydroxynaphthalenesulphonic acids and their salts	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
2922 29 00	Other	6,5	B3	
-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof			
2922 31 00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A	
2922 39 00	Other	6,5	B3	
-	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof			
2922 41 00	Lysine and its esters; salts thereof	6,3	B3	
2922 42 00	Glutamic acid and its salts	6,5	B3	
2922 43 00	Anthranilic acid and its salts	6,5	B3	
2922 44 00	Tilidine (INN) and its salts	0	A	

CN 2012	Description	Base rate	Category	Comment
2922 49	Other			
2922 49 20	β-Alanine	0	A	
2922 49 85	Other	6,5	B3	
2922 50 00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6,5	B3	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined			
2923 10 00	Choline and its salts	6,5	A	
2923 20 00	Lecithins and other phosphoaminolipids	5,7	A	
2923 90 00	Other	6,5	A	
2924	Carboxyamide-function compounds; amide-function compounds of carbonic acid			

CN 2012	Description	Base rate	Category	Comment
-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof			
2924 11 00	Meprobamate (INN)	0	A	
2924 12 00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6,5	B3	
2924 19 00	Other	6,5	B3	
-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof			
2924 21 00	Ureines and their derivatives; salts thereof	6,5	B3	
2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6,5	A	
2924 24 00	Ethinamate (INN)	0	A	

CN 2012	Description	Base rate	Category	Comment
2924 29	Other			
2924 29 10	Lidocaine (INN)	0	A	
2924 29 98	Other	6,5	B3	
2925	Carboxymide-function compounds (including saccharin and its salts) and imine-function compounds			
-	Imides and their derivatives; salts thereof			
2925 11 00	Saccharin and its salts	6,5	A	
2925 12 00	Glutethimide (INN)	0	A	
2925 19	Other			
2925 19 20	3,3',4,4',5,5',6,6'-Octabromo-N,N'-ethylenediphthalimide; N,N'-ethylenebis(4,5-dibromohexahydro-3,6-methanophthalimide)	0	A	

CN 2012	Description	Base rate	Category	Comment
2925 19 95	Other	6,5	A	
-	Imines and their derivatives; salts thereof			
2925 21 00	Chlordimeform (ISO)	6,5	A	
2925 29 00	Other	6,5	A	
2926	Nitrile-function compounds			
2926 10 00	Acrylonitrile	6,5	B3	
2926 20 00	1-Cyanoguanidine (dicyandiamide)	6,5	A	
2926 30 00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6,5	A	
2926 90	Other			
2926 90 20	Isophthalonitrile	6	A	
2926 90 95	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2927 00 00	Diazo-, azo- or azoxy-compounds	6,5	B3	
2928 00	Organic derivatives of hydrazine or of hydroxylamine			
2928 00 10	N,N-Bis(2-methoxyethyl)hydroxylamine	0	A	
2928 00 90	Other	6,5	A	
2929	Compounds with other nitrogen function			
2929 10 00	Isocyanates	6,5	B3	
2929 90 00	Other	6,5	A	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
2930	Organo-sulphur compounds			
2930 20 00	Thiocarbamates and dithiocarbamates	6,5	A	
2930 30 00	Thiuram mono-, di- or tetrasulphides	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2930 40	Methionine			
2930 40 10	Methionine (INN)	0	A	
2930 40 90	Other	6,5	B3	
2930 50 00	Captafol (ISO) and methamidophos (ISO)	6,5	B3	
2930 90	Other			
2930 90 13	Cysteine and cystine	6,5	B3	
2930 90 16	Derivatives of cysteine or cystine	6,5	B3	
2930 90 20	Thiodiglycol (INN) (2,2'-thiodiethanol)	6,5	B3	
2930 90 30	DL-2-hydroxy-4-(methylthio)butyric acid	0	A	
2930 90 40	2,2'-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate]	0	A	
2930 90 50	Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m-phenylenediamine and 2-methyl-4,6-bis(methylthio)-m-phenylenediamine	0	A	

CN 2012	Description	Base rate	Category	Comment
2930 90 60	2-(N,N-Diethylamino)ethanethiol	6,5	B3	
2930 90 99	Other	6,5	B3	
2931	Other organo-inorganic compounds			
2931 10 00	Tetramethyl lead and tetraethyl lead	6,5	A	
2931 20 00	Tributyltin compounds	6,5	A	
2931 90	Other			
2931 90 10	Dimethyl methylphosphonate	6,5	A	
2931 90 20	Methylphosphonyl difluoride (methylphosphonic difluoride)	6,5	A	
2931 90 30	Methylphosphonyl dichloride (methylphosphonic dichloride)	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2931 90 40	<p>--</p> <p>(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate; bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate; 2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide; dimethyl propylphosphonate; diethyl ethylphosphonate; sodium 3-(trihydroxysilyl)propyl methylphosphonate; mixtures consisting mainly of methylphosphonic acid and (aminoiminomethyl)urea (in the ratio 50:50)</p>	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2931 90 90	Other	6,5	A	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only			
-	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure			
2932 11 00	Tetrahydrofuran	6,5	A	
2932 12 00	2-Furaldehyde (furfuraldehyde)	6,5	B3	
2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6,5	B3	
2932 19 00	Other	6,5	A	
2932 20	Lactones			

CN 2012	Description	Base rate	Category	Comment
2932 20 10	<p>--</p> <p>Phenolphthalein; 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3'-Chloro-6'-cyclohexylaminospiro[isobenzofuran-1(3H),9'-xanthen]-3-one; 6'-(N-Ethyl-p-toluidino)-2'-methylspiro[isobenzofuran-1(3H),9'-xanthen]-3-one; Methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate</p>	0	A	

CN 2012	Description	Base rate	Category	Comment
2932 20 20	gamma-Butyrolactone	6,5	A	
2932 20 90	Other	6,5	B3	
-	Other			
2932 91 00	Isosafrole	6,5	A	
2932 92 00	1-(1,3-Benzodioxol-5-yl)propan-2-one	6,5	A	
2932 93 00	Piperonal	6,5	A	
2932 94 00	Safrole	6,5	A	
2932 95 00	Tetrahydrocannabinols (all isomers)	6,5	A	
2932 99 00	Other	6,5	A	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only			
-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure			

CN 2012	Description	Base rate	Category	Comment
2933 11	Phenazone (antipyrin) and its derivatives			
2933 11 10	Propyphenazone (INN)	0	A	
2933 11 90	Other	6,5	A	
2933 19	Other			
2933 19 10	Phenylbutazone (INN)	0	A	
2933 19 90	Other	6,5	A	
-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure			
2933 21 00	Hydantoin and its derivatives	6,5	A	
2933 29	Other			

CN 2012	Description	Base rate	Category	Comment
2933 29 10	Naphazoline hydrochloride (INN) and naphazoline nitrate (INN); phenolamine (INN); tolazoline hydrochloride (INN)	0	A	
2933 29 90	Other	6,5	A	
-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure			
2933 31 00	Pyridine and its salts	5,3	A	
2933 32 00	Piperidine and its salts	6,5	A	
2933 33 00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2933 39	Other			
2933 39 10	Iproniazid (INN); ketobemidone hydrochloride (INN); pyridostigmine bromide (INN)	0	A	
2933 39 20	2,3,5,6-Tetrachloropyridine	0	A	
2933 39 25	3,6-Dichloropyridine-2-carboxylic acid	0	A	
2933 39 35	2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	0	A	
2933 39 40	2-Butoxyethyl(3,5,6-trichloro-2-pyridyloxy)acetate	0	A	
2933 39 45	3,5-Dichloro-2,4,6-trifluoropyridine	0	A	
2933 39 50	Fluroxypyr (ISO), methyl ester	4	A	
2933 39 55	4-Methylpyridine	0	A	

CN 2012	Description	Base rate	Category	Comment
2933 39 99	Other	6,5	A	
-	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused			
2933 41 00	Levorphanol (INN) and its salts	0	A	
2933 49	Other			
2933 49 10	Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	5,5	A	
2933 49 30	Dextromethorphan (INN) and its salts	0	A	
2933 49 90	Other	6,5	A	
-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure			

CN 2012	Description	Base rate	Category	Comment
2933 52 00	Malonylurea (barbituric acid) and its salts	6,5	A	
2933 53	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof			
2933 53 10	Phenobarbital (INN), barbital (INN), and their salts	0	A	
2933 53 90	Other	6,5	A	
2933 54 00	Other derivatives of malonylurea (barbituric acid); salts thereof	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2933 55 00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A	
2933 59	Other			
2933 59 10	Diazinon (ISO)	0	A	
2933 59 20	1,4-Diazabicyclo[2.2.2]octane (triethylenediamine)	0	A	
2933 59 95	Other	6,5	A	
-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure			
2933 61 00	Melamine	6,5	B3	
2933 69	Other			
2933 69 10	Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine)	5,5	A	

CN 2012	Description	Base rate	Category	Comment
2933 69 40	Methenamine (INN) (hexamethylenetetramine); 2,6-di-tert-butyl-4-[4,6-bis(octylthio)-1,3,5-triazin-2-ylamino]phenol	0	A	
2933 69 80	Other	6,5	A	
-	Lactams			
2933 71 00	6-Hexanelactam (epsilon-caprolactam)	6,5	A	
2933 72 00	Clobazam (INN) and methyprylon (INN)	0	A	
2933 79 00	Other lactams	6,5	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
2933 91	<p>--</p> <p>Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof</p>			

CN 2012	Description	Base rate	Category	Comment
2933 91 10	Chlordiazepoxide (INN)	0	A	
2933 91 90	Other	6,5	A	
2933 99	Other			
2933 99 20	Indole, 3-methylindole (skatole), 6-allyl-6,7-dihydro-5H-dibenz[c,e]azepine (azapetine), phenindamine (INN) and their salts; imipramine hydrochloride (INN)	5,5	A	
2933 99 50	2,4-Di-tert-butyl-6-(5-chlorobenzotriazol-2-yl)phenol	0	A	
2933 99 80	Other	6,5	A	
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds			
2934 10 00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6,5	A	

CN 2012	Description	Base rate	Category	Comment
2934 20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused			
2934 20 20	Di(benzothiazol-2-yl)disulphide; benzothiazole-2-thiol (mercaptobenzothiazole) and its salts	6,5	A	
2934 20 80	Other	6,5	A	
2934 30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused			
2934 30 10	Thiethylperazine (INN); thioridazine (INN) and its salts	0	A	

CN 2012	Description	Base rate	Category	Comment
2934 30 90	Other	6,5	A	
	Other			
2934 91 00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A	
2934 99	Other			
2934 99 60	Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates; furazolidone (INN); 7-aminocephalosporanic acid; salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid; 1-[2-(1,3-dioxan-2-yl)ethyl]-2-methylpyridinium bromide	0	A	

CN 2012	Description	Base rate	Category	Comment
2934 99 90	Other	6,5	A	
2935 00	Sulphonamides			
2935 00 30	3-[1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam (ISO)	0	A	
2935 00 90	Other	6,5	B3	
	XI. PROVITAMINS, VITAMINS AND HORMONES			
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent			
	Vitamins and their derivatives, unmixed			

CN 2012	Description	Base rate	Category	Comment
2936 21 00	Vitamins A and their derivatives	0	A	
2936 22 00	Vitamin B1 and its derivatives	0	A	
2936 23 00	Vitamin B2 and its derivatives	0	A	
2936 24 00	D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	0	A	
2936 25 00	Vitamin B6 and its derivatives	0	A	
2936 26 00	Vitamin B12 and its derivatives	0	A	
2936 27 00	Vitamin C and its derivatives	0	A	
2936 28 00	Vitamin E and its derivatives	0	A	
2936 29 00	Other vitamins and their derivatives	0	A	
2936 90 00	Other, including natural concentrates	0	A	
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones			

CN 2012	Description	Base rate	Category	Comment
-	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues			
2937 11 00	Somatotropin, its derivatives and structural analogues	0	A	
2937 12 00	Insulin and its salts	0	A	
2937 19 00	Other	0	A	
-	Steroidal hormones, their derivatives and structural analogues			
2937 21 00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A	
2937 22 00	Halogenated derivatives of corticosteroidal hormones	0	A	

CN 2012	Description	Base rate	Category	Comment
2937 23 00	Oestrogens and progestogens	0	A	
2937 29 00	Other	0	A	
2937 50 00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A	
2937 90 00	Other	0	A	
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			

CN 2012	Description	Base rate	Category	Comment
2938 10 00	Rutioside (rutin) and its derivatives	6,5	A	
2938 90	Other			
2938 90 10	Digitalis glycosides	6	A	
2938 90 30	Glycyrrhizic acid and glycyrrhizates	5,7	A	
2938 90 90	Other	6,5	A	
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			
-	Alkaloids of opium and their derivatives; salts thereof			
2939 11 00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A	

CN 2012	Description	Base rate	Category	Comment
2939 19 00	Other	0	A	
2939 20 00	Alkaloids of cinchona and their derivatives; salts thereof	0	A	
2939 30 00	Caffeine and its salts	0	A	
	Ephedrine and its salts			
2939 41 00	Ephedrine and its salts	0	A	
2939 42 00	Pseudoephedrine (INN) and its salts	0	A	
2939 43 00	Cathine (INN) and its salts	0	A	
2939 44 00	Norephedrine and its salts	0	A	
2939 49 00	Other	0	A	
-	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof			
2939 51 00	Fenetylline (INN) and its salts	0	A	

CN 2012	Description	Base rate	Category	Comment
2939 59 00	Other	0	A	
-	Alkaloids of rye ergot and their derivatives; salts thereof			
2939 61 00	Ergometrine (INN) and its salts	0	A	
2939 62 00	Ergotamine (INN) and its salts	0	A	
2939 63 00	Lysergic acid and its salts	0	A	
2939 69 00	Other	0	A	
-	Other			
2939 91 00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	A	
2939 99 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
	XIII. OTHER ORGANIC COMPOUNDS			
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	6,5	B3	
2941	Antibiotics			
2941 10 00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A	
2941 20	Streptomycins and their derivatives; salts thereof			
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	5,3	A	
2941 20 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
2941 30 00	Tetracyclines and their derivatives; salts thereof	0	A	
2941 40 00	Chloramphenicol and its derivatives; salts thereof	0	A	
2941 50 00	Erythromycin and its derivatives; salts thereof	0	A	
2941 90 00	Other	0	A	
2942 00 00	Other organic compounds	6,5	A	
30	CHAPTER 30 - PHARMACEUTICAL PRODUCTS			
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included			

CN 2012	Description	Base rate	Category	Comment
3001 20	Extracts of glands or other organs or of their secretions			
3001 20 10	Of human origin	0	A	
3001 20 90	Other	0	A	
3001 90	Other			
3001 90 20	Of human origin	0	A	
	Other			
3001 90 91	Heparin and its salts	0	A	
3001 90 98	Other	0	A	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products			
3002 10	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes			

CN 2012	Description	Base rate	Category	Comment
3002 10 10	Antisera	0	A	
	Other			
3002 10 91	Haemoglobin, blood globulins and serum globulins	0	A	
	Other			
3002 10 95	Of human origin	0	A	
3002 10 99	Other	0	A	
3002 20 00	Vaccines for human medicine	0	A	
3002 30 00	Vaccines for veterinary medicine	0	A	
3002 90	Other			
3002 90 10	Human blood	0	A	
3002 90 30	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	0	A	
3002 90 50	Cultures of micro-organisms	0	A	
3002 90 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale			
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	A	
3003 20 00	- Containing other antibiotics	0	A	
	- Containing hormones or other products of heading 2937 but not containing antibiotics			
3003 31 00	-- Containing insulin	0	A	
3003 39 00	-- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3003 40 00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	0	A	
3003 90 00	Other	0	A	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale			
3004 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	A	

CN 2012	Description	Base rate	Category	Comment
3004 20 00	Containing other antibiotics	0	A	
-	Containing hormones or other products of heading 2937 but not containing antibiotics			
3004 31 00	Containing insulin	0	A	
3004 32 00	Containing corticosteroid hormones, their derivatives or structural analogues	0	A	
3004 39 00	Other	0	A	
3004 40 00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	0	A	
3004 50 00	Other medicaments containing vitamins or other products of heading 2936	0	A	
3004 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			
3005 10 00	- Adhesive dressings and other articles having an adhesive layer	0	A	
3005 90	- Other			
3005 90 10	-- Wadding and articles of wadding	0	A	
	-- Other			
	--- Of textile materials			
3005 90 31	---- Gauze and articles of gauze	0	A	
3005 90 50	----- Other	0	A	
3005 90 99	----- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3006	Pharmaceutical goods specified in note 4 to this chapter			
3006 10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable			
3006 10 10	-- Sterile surgical catgut	0	A	
3006 10 30	-- Sterile surgical or dental adhesion barriers, whether or not absorbable	0	A	

CN 2012	Description	Base rate	Category	Comment
3006 10 90	-- Other	0	A	
3006 20 00	Blood-grouping reagents	0	A	
3006 30 00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	A	
3006 40 00	Dental cements and other dental fillings; bone reconstruction cements	0	A	
3006 50 00	First-aid boxes and kits	0	A	
3006 60 00	Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0	A	

CN 2012	Description	Base rate	Category	Comment
3006 70 00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A	
-	Other			
3006 91 00	Appliances identifiable for ostomy use	0	A	
3006 92 00	Waste pharmaceuticals	0	A	
31	CHAPTER 31 - FERTILISERS			
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	0	A	

CN 2012	Description	Base rate	Category	Comment
3102	Mineral or chemical fertilisers, nitrogenous			
3102 10	Urea, whether or not in aqueous solution			
3102 10 10	Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	6,5	B3	
3102 10 90	Other	6,5	B3	
-	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate			
3102 21 00	Ammonium sulphate	6,5	B3	
3102 29 00	Other	6,5	B3	
3102 30	Ammonium nitrate, whether or not in aqueous solution			
3102 30 10	In aqueous solution	6,5	B3	
3102 30 90	Other	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
3102 40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances			
3102 40 10	With a nitrogen content not exceeding 28 % by weight	6,5	B3	
3102 40 90	With a nitrogen content exceeding 28 % by weight	6,5	B3	
3102 50	Sodium nitrate			
3102 50 10	Natural sodium nitrate	0	A	
3102 50 90	Other	6,5	B3	
3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate	6,5	B3	
3102 80 00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
3102 90 00	Other, including mixtures not specified in the foregoing subheadings	6,5	B3	
3103	Mineral or chemical fertilisers, phosphatic			
3103 10	Superphosphates			
3103 10 10	Containing more than 35 % by weight of diphosphorus pentaoxide	4,8	A	
3103 10 90	Other	4,8	A	
3103 90 00	Other	0	A	
3104	Mineral or chemical fertilisers, potassic			
3104 20	Potassium chloride			

CN 2012	Description	Base rate	Category	Comment
3104 20 10	With a potassium content evaluated as K ₂ O, by weight, not exceeding 40 % on the dry anhydrous product	0	A	
3104 20 50	With a potassium content evaluated as K ₂ O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	0	A	
3104 20 90	With a potassium content evaluated as K ₂ O, by weight, exceeding 62 % on the dry anhydrous product	0	A	
3104 30 00	Potassium sulphate	0	A	
3104 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg			
3105 10 00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6,5	B3	
3105 20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium			
3105 20 10	-- With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	B3	

CN 2012	Description	Base rate	Category	Comment
3105 20 90	Other	6,5	B3	
3105 30 00	Diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	B3	
3105 40 00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	B3	
-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
3105 51 00	Containing nitrates and phosphates	6,5	B3	
3105 59 00	Other	6,5	B3	
3105 60 00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3,2	A	

CN 2012	Description	Base rate	Category	Comment
3105 90	Other			
3105 90 10	Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry anhydrous product	0	A	
	Other			
3105 90 91	With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	B3	
3105 90 99	Other	3,2	A	
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS			

CN 2012	Description	Base rate	Category	Comment
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives			
3201 10 00	Quebracho extract	0	A	
3201 20 00	Wattle extract	3	B3	
3201 90	Other			
3201 90 20	Sumach extract, vallonina extract, oak extract or chestnut extract	5,8	B5	
3201 90 90	Other	5,3	A	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning			
3202 10 00	Synthetic organic tanning substances	5,3	A	
3202 90 00	Other	5,3	A	

CN 2012	Description	Base rate	Category	Comment
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin			
3203 00 10	- Colouring matter of vegetable origin and preparations based thereon	0	A	
3203 00 90	- Colouring matter of animal origin and preparations based thereon	2,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter			
3204 11 00	Disperse dyes and preparations based thereon	6,5	B5	
3204 12 00	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6,5	B5	
3204 13 00	Basic dyes and preparations based thereon	6,5	B5	
3204 14 00	Direct dyes and preparations based thereon	6,5	B5	
3204 15 00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	6,5	B5	
3204 16 00	Reactive dyes and preparations based thereon	6,5	B5	

CN 2012	Description	Base rate	Category	Comment
3204 17 00	Pigments and preparations based thereon	6,5	B5	
3204 19 00	Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	6,5	B5	
3204 20 00	Synthetic organic products of a kind used as fluorescent brightening agents	6	B5	
3204 90 00	Other	6,5	B5	
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Pigments and preparations based on titanium dioxide			
3206 11 00	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6	B5	
3206 19 00	Other	6,5	B5	
3206 20 00	Pigments and preparations based on chromium compounds	6,5	B5	
-	Other colouring matter and other preparations			
3206 41 00	Ultramarine and preparations based thereon	6,5	B5	
3206 42 00	Lithopone and other pigments and preparations based on zinc sulphide	6,5	B5	
3206 49	Other			
3206 49 10	Magnetite	0	A	
3206 49 70	Other	6,5	B5	
3206 50 00	Inorganic products of a kind used as luminophores	5,3	B3	

CN 2012	Description	Base rate	Category	Comment
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes			
3207 10 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6,5	A	
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations			
3207 20 10	-- Engobes (slips)	5,3	A	
3207 20 90	-- Other	6,3	A	

CN 2012	Description	Base rate	Category	Comment
3207 30 00	Liquid lustres and similar preparations	5,3	A	
3207 40	Glass frit and other glass, in the form of powder, granules or flakes			
3207 40 40	Glass in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres; glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	0	A	
3207 40 85	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter			
3208 10	- Based on polyesters			
3208 10 10	-- Solutions as defined in note 4 to this chapter	6,5	A	
3208 10 90	-- Other	6,5	A	
3208 20	- Based on acrylic or vinyl polymers			
3208 20 10	-- Solutions as defined in note 4 to this chapter	6,5	A	
3208 20 90	-- Other	6,5	A	
3208 90	- Other			
	-- Solutions as defined in note 4 to this chapter			

CN 2012	Description	Base rate	Category	Comment
3208 90 11	Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	0	A	
3208 90 13	Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	0	A	
3208 90 19	Other	6,5	A	
	Other			
3208 90 91	Based on synthetic polymers	6,5	A	
3208 90 99	Based on chemically modified natural polymers	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			
3209 10 00	- Based on acrylic or vinyl polymers	6,5	A	
3209 90 00	- Other	6,5	A	
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather			
3210 00 10	- Oil paints and varnishes (including enamels and lacquers)	6,5	A	
3210 00 90	- Other	6,5	A	
3211 00 00	Prepared driers	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale			
3212 10 00	- Stamping foils	6,5	A	
3212 90 00	- Other	6,5	A	
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings			
3213 10 00	- Colours in sets	6,5	A	
3213 90 00	- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like			
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings			
3214 10 10	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	A	
3214 10 90	-- Painters' fillings	5	A	
3214 90 00	- Other	5	A	

CN 2012	Description	Base rate	Category	Comment
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid			
-	Printing ink			
3215 11 00	Black	6,5	A	
3215 19 00	Other	6,5	A	
3215 90 00	Other	6,5	A	
33	CHAPTER 33 - ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS			

CN 2012	Description	Base rate	Category	Comment
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			
-	Essential oils of citrus fruit			
3301 12	Of orange			
3301 12 10	Not deterpenated	7	A	
3301 12 90	Deterpenated	4,4	A	
3301 13	Of lemon			
3301 13 10	Not deterpenated	7	A	
3301 13 90	Deterpenated	4,4	A	
3301 19	Other			
3301 19 20	Not deterpenated	7	A	

CN 2012	Description	Base rate	Category	Comment
3301 19 80	Deterpenated	4,4	A	
-	Essential oils other than those of citrus fruit			
3301 24	Of peppermint (<i>Mentha piperita</i>)			
3301 24 10	Not deterpenated	0	A	
3301 24 90	Deterpenated	2,9	A	
3301 25	Of other mints			
3301 25 10	Not deterpenated	0	A	
3301 25 90	Deterpenated	2,9	A	
3301 29	Other			
---	Of clove, niaouli and ylang-ylang			
3301 29 11	Not deterpenated	0	A	
3301 29 31	Deterpenated	2,3	A	
---	Other			
3301 29 41	Not deterpenated	0	A	
-----	Deterpenated			

CN 2012	Description	Base rate	Category	Comment
3301 29 71	Of geranium; of jasmín; of vetiver	2,3	A	
3301 29 79	Of lavender or of lavandin	2,9	A	
3301 29 91	Other	2,3	A	
3301 30 00	Resinoids	2	A	
3301 90	Other			
3301 90 10	Terpenic by-products of the deterpenation of essential oils	2,3	A	
	Extracted oleoresins			
3301 90 21	Of liquorice and hops	3,2	A	
3301 90 30	Other	0	A	
3301 90 90	Other	3	A	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages			

CN 2012	Description	Base rate	Category	Comment
3302 10	- Of a kind used in the food or drink industries			
	-- Of a kind used in the drink industries			
	--- Preparations containing all flavouring agents characterising a beverage			
3302 10 10	---- Of an actual alcoholic strength by volume exceeding 0,5 %	17,3 MIN 1 EUR/%vol/hl	A	
	---- Other			
3302 10 21	----- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	A	
3302 10 29	----- Other	9 + EA	B7	
3302 10 40	--- Other	0	A	
3302 10 90	-- Of a kind used in the food industries	0	A	
3302 90	- Other			

CN 2012	Description	Base rate	Category	Comment
3302 90 10	Alcoholic solutions	0	A	
3302 90 90	Other	0	A	
3303 00	Perfumes and toilet waters			
3303 00 10	Perfumes	0	A	
3303 00 90	Toilet waters	0	A	
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations			
3304 10 00	Lip make-up preparations	0	A	
3304 20 00	Eye make-up preparations	0	A	
3304 30 00	Manicure or pedicure preparations	0	A	
-	Other			
3304 91 00	Powders, whether or not compressed	0	A	
3304 99 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3305	Preparations for use on the hair			
3305 10 00	Shampoos	0	A	
3305 20 00	Preparations for permanent waving or straightening	0	A	
3305 30 00	Hair lacquers	0	A	
3305 90 00	Other	0	A	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages			
3306 10 00	Dentifrices	0	A	
3306 20 00	Yarn used to clean between the teeth (dental floss)	4	A	
3306 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties			
3307 10 00	- Pre-shave, shaving or aftershave preparations	6,5	A	
3307 20 00	- Personal deodorants and antiperspirants	6,5	A	
3307 30 00	- Perfumed bath salts and other bath preparations	6,5	A	

CN 2012	Description	Base rate	Category	Comment
-	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites			
3307 41 00	'Agarbatti' and other odoriferous preparations which operate by burning	6,5	A	
3307 49 00	Other	6,5	A	
3307 90 00	Other	6,5	A	
34	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			
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			
-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			

CN 2012	Description	Base rate	Category	Comment
3401 11 00	For toilet use (including medicated products)	0	A	
3401 19 00	Other	0	A	
3401 20	Soap in other forms			
3401 20 10	Flakes, wafers, granules or powders	0	A	
3401 20 90	Other	0	A	
3401 30 00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4	A	
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401			

CN 2012	Description	Base rate	Category	Comment
-	Organic surface-active agents, whether or not put up for retail sale			
3402 11	Anionic			
3402 11 10	Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	0	A	
3402 11 90	Other	4	A	
3402 12 00	Cationic	4	A	
3402 13 00	Non-ionic	4	A	
3402 19 00	Other	4	A	
3402 20	Preparations put up for retail sale			
3402 20 20	Surface-active preparations	4	A	

CN 2012	Description	Base rate	Category	Comment
3402 20 90	Washing preparations and cleaning preparations	4	A	
3402 90	Other			
3402 90 10	Surface-active preparations	4	A	
3402 90 90	Washing preparations and cleaning preparations	4	A	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals			

CN 2012	Description	Base rate	Category	Comment
-	Containing petroleum oils or oils obtained from bituminous minerals			
3403 11 00	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	A	
3403 19	Other			
3403 19 10	Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	6,5	A	
3403 19 90	Other	4,6	A	
-	Other			
3403 91 00	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	A	
3403 99 00	Other	4,6	A	

CN 2012	Description	Base rate	Category	Comment
3404	Artificial waxes and prepared waxes			
3404 20 00	Of poly(oxyethylene) (polyethylene glycol)	0	A	
3404 90 00	Other	0	A	
3405	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 3404			
3405 10 00	Polishes, creams and similar preparations, for footwear or leather	0	A	

CN 2012	Description	Base rate	Category	Comment
3405 20 00	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	0	A	
3405 30 00	Polishes and similar preparations for coachwork, other than metal polishes	0	A	
3405 40 00	Scouring pastes and powders and other scouring preparations	0	A	
3405 90	Other			
3405 90 10	Metal polishes	0	A	
3405 90 90	Other	0	A	
3406 00 00	Candles, tapers and the like	0	A	

CN 2012	Description	Base rate	Category	Comment
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0	A	
35	CHAPTER 35 - ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES			

CN 2012	Description	Base rate	Category	Comment
3501	Casein, caseinates and other casein derivatives; casein glues			
3501 10	Casein			
3501 10 10	For the manufacture of regenerated textile fibres	0	A	
3501 10 50	For industrial uses other than the manufacture of foodstuffs or fodder	3,2	A	
3501 10 90	Other	9	B3	
3501 90	Other			
3501 90 10	Casein glues	8,3	A	
3501 90 90	Other	6,4	A	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives			

CN 2012	Description	Base rate	Category	Comment
-	Egg albumin			
3502 11	Dried			
3502 11 10	Unfit, or to be rendered unfit, for human consumption	0	A	
3502 11 90	Other	123,5 EUR/100 kg	B7	
3502 19	Other			
3502 19 10	Unfit, or to be rendered unfit, for human consumption	0	A	
3502 19 90	Other	16,7 EUR/100 kg	B7	
3502 20	Milk albumin, including concentrates of two or more whey proteins			
3502 20 10	Unfit, or to be rendered unfit, for human consumption	0	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
3502 20 91	Dried (for example, in sheets, scales, flakes, powder)	123,5 EUR/100 kg	B7	
3502 20 99	Other	16,7 EUR/100 kg	B7	
3502 90	Other			
	Albumins, other than egg albumin and milk albumin (lactalbumin)			
3502 90 20	Unfit, or to be rendered unfit, for human consumption	0	A	
3502 90 70	Other	6,4	B3	
3502 90 90	Albuminates and other albumin derivatives	7,7	A	
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501			

CN 2012	Description	Base rate	Category	Comment
3503 00 10	Gelatin and derivatives thereof	7,7	A	
3503 00 80	Other	7,7	A	
3504 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed			
3504 00 10	Concentrated milk proteins specified in additional note 1 to this chapter	3,4	A	
3504 00 90	Other	3,4	A	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches			

CN 2012	Description	Base rate	Category	Comment
3505 10	Dextrins and other modified starches			
3505 10 10	Dextrins	9 + 17,7 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
--	Other modified starches			
3505 10 50	Starches, esterified or etherified	7,7	A	
3505 10 90	Other	9 + 17,7 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
3505 20	Glues			
3505 20 10	Containing, by weight, less than 25 % of starches or dextrins or other modified starches	8,3 + 4,5 EUR/100 kg MAX 11,5	B7	
3505 20 30	Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	8,3 + 8,9 EUR/100 kg MAX 11,5	B7	
3505 20 50	Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	8,3 + 14,2 EUR/100 kg MAX 11,5	B7	

CN 2012	Description	Base rate	Category	Comment
3505 20 90	Containing, by weight, 80 % or more of starches or dextrins or other modified starches	8,3 + 17,7 EUR/100 kg MAX 11,5	B7	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg			
3506 10 00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6,5	A	

CN 2012	Description	Base rate	Category	Comment
-	Other			
3506 91 00	Adhesives based on polymers of headings 3901 to 3913 or on rubber	6,5	A	
3506 99 00	Other	6,5	A	
3507	Enzymes; prepared enzymes not elsewhere specified or included			
3507 10 00	Rennet and concentrates thereof	6,3	B5	
3507 90	Other			
3507 90 30	Lipoprotein lipase; aspergillus alkaline protease	0	A	
3507 90 90	Other	6,3	B5	
36	CHAPTER 36 - EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS			

CN 2012	Description	Base rate	Category	Comment
3601 00 00	Propellent powders	5,7	A	
3602 00 00	Prepared explosives, other than propellent powders	6,5	A	
3603 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators			
3603 00 10	Safety fuses; detonating fuses	6	A	
3603 00 90	Other	6,5	A	
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
3604 10 00	Fireworks	6,5	A	
3604 90 00	Other	6,5	A	
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter			
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6,5	A	
3606 90	- Other			
3606 90 10	-- Ferro-cerium and other pyrophoric alloys in all forms	6	A	
3606 90 90	-- Other	6,5	A	
37	CHAPTER 37 - PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS			

CN 2012	Description	Base rate	Category	Comment
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			
3701 10 00	- For X-ray	6,5	A	
3701 20 00	- Instant print film	6,5	A	
3701 30 00	- Other plates and film, with any side exceeding 255 mm	6,5	A	
-	Other			
3701 91 00	-- For colour photography (polychrome)	6,5	A	
3701 99 00	-- Other	6,5	A	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed			

CN 2012	Description	Base rate	Category	Comment
3702 10 00	- For X-ray	6,5	A	
	- Other film, without perforations, of a width not exceeding 105 mm			
3702 31	-- For colour photography (polychrome)			
3702 31 91	--- Colour negative film: - of a width of 75 mm or more but not exceeding 105 mm and - of a length of 100 m or more for the manufacture of instant-picture film-packs	0	A	
3702 31 97	--- Other	6,5	A	
3702 32	-- Other, with silver halide emulsion			
	--- Of a width not exceeding 35 mm			
3702 32 10	---- Microfilm; film for the graphic arts	6,5	A	
3702 32 20	---- Other	5,3	A	
3702 32 85	--- Of a width exceeding 35 mm	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3702 39 00	Other	6,5	A	
	Other film, without perforations, of a width exceeding 105 mm			
3702 41 00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6,5	A	
3702 42 00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6,5	A	
3702 43 00	Of a width exceeding 610 mm and of a length not exceeding 200 m	6,5	A	
3702 44 00	Of a width exceeding 105 mm but not exceeding 610 mm	6,5	A	
	Other film, for colour photography (polychrome)			

CN 2012	Description	Base rate	Category	Comment
3702 52 00	Of a width not exceeding 16 mm	5,3	A	
3702 53 00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5,3	A	
3702 54 00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	A	
3702 55 00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5,3	A	
3702 56 00	Of a width exceeding 35 mm	6,5	A	
-	Other			
3702 96	Of a width not exceeding 35 mm and of a length not exceeding 30 m			

CN 2012	Description	Base rate	Category	Comment
3702 96 10	Microfilm; film for the graphic arts	6,5	A	
3702 96 90	Other	5,3	A	
3702 97	Of a width not exceeding 35 mm and of a length exceeding 30 m			
3702 97 10	Microfilm; film for the graphic arts	6,5	A	
3702 97 90	Other	5,3	A	
3702 98 00	Of a width exceeding 35 mm	6,5	A	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed			
3703 10 00	In rolls of a width exceeding 610 mm	6,5	A	
3703 20 00	Other, for colour photography (polychrome)	6,5	A	
3703 90 00	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed			
3704 00 10	Plates and film	0	A	
3704 00 90	Other	6,5	A	
3705	Photographic plates and film, exposed and developed, other than cinematographic film			
3705 10 00	For offset reproduction	5,3	A	
3705 90	Other			
3705 90 10	Microfilms	3,2	A	
3705 90 90	Other	5,3	A	

CN 2012	Description	Base rate	Category	Comment
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack			
3706 10	Of a width of 35 mm or more			
3706 10 20	Consisting only of soundtrack; negatives; intermediate positives	0	A	
3706 10 99	Other positives	6,5 MAX 5 EUR/100 m	A	
3706 90	Other			
3706 90 52	Consisting only of soundtrack; negatives; intermediate positives; newsreels	0	A	
	Other, of a width of			
3706 90 91	Less than 10 mm	0	A	
3706 90 99	10 mm or more	5,4 MAX 3,5 EUR/100 m	A	

CN 2012	Description	Base rate	Category	Comment
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use			
3707 10 00	- Sensitising emulsions	6	A	
3707 90	- Other			
3707 90 20	-- Developers and fixers	6	A	
3707 90 90	-- Other	6	A	
38	CHAPTER 38 - MISCELLANEOUS CHEMICAL PRODUCTS			

CN 2012	Description	Base rate	Category	Comment
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures			
3801 10 00	Artificial graphite	3,6	A	
3801 20	Colloidal or semi-colloidal graphite			
3801 20 10	Colloidal graphite in suspension in oil; semi-colloidal graphite	6,5	A	
3801 20 90	Other	4,1	A	
3801 30 00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5,3	A	
3801 90 00	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black			
3802 10 00	Activated carbon	3,2	A	
3802 90 00	Other	5,7	A	
3803 00	Tall oil, whether or not refined			
3803 00 10	Crude	0	A	
3803 00 90	Other	4,1	A	
3804 00 00	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 3803	5	A	

CN 2012	Description	Base rate	Category	Comment
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent			
3805 10	- Gum, wood or sulphate turpentine oils			
3805 10 10	-- Gum turpentine	4	A	
3805 10 30	-- Wood turpentine	3,7	A	
3805 10 90	-- Sulphate turpentine	3,2	A	
3805 90	- Other			
3805 90 10	-- Pine oil	3,7	A	
3805 90 90	-- Other	3,4	A	

CN 2012	Description	Base rate	Category	Comment
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rosin gums			
3806 10 00	- Rosin and resin acids	5	A	
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4,2	A	
3806 30 00	- Ester gums	6,5	A	
3806 90 00	- Other	4,2	A	
3807 00	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			
3807 00 10	- Wood tar	2,1	A	
3807 00 90	- Other	4,6	A	

CN 2012	Description	Base rate	Category	Comment
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)			
3808 50 00	Goods specified in subheading note 1 to this chapter	6	A	
-	Other			
3808 91	Insecticides			
3808 91 10	Based on pyrethroids	6	A	
3808 91 20	Based on chlorinated hydrocarbons	6	A	
3808 91 30	Based on carbamates	6	A	
3808 91 40	Based on organophosphorus compounds	6	A	

CN 2012	Description	Base rate	Category	Comment
3808 91 90	Other	6	A	
3808 92	Fungicides			
	Inorganic			
3808 92 10	Preparations based on copper compounds	4,6	A	
3808 92 20	Other	6	A	
	Other			
3808 92 30	Based on dithiocarbamates	6	A	
3808 92 40	Based on benzimidazoles	6	A	
3808 92 50	Based on diazoles or triazoles	6	A	
3808 92 60	Based on diazines or morpholines	6	A	
3808 92 90	Other	6	A	

CN 2012	Description	Base rate	Category	Comment
3808 93	Herbicides, anti-sprouting products and plant-growth regulators			
	Herbicides			
3808 93 11	Based on phenoxy-phytohormones	6	A	
3808 93 13	Based on triazines	6	A	
3808 93 15	Based on amides	6	A	
3808 93 17	Based on carbamates	6	A	
3808 93 21	Based on dinitroaniline derivatives	6	A	
3808 93 23	Based on derivatives of urea, of uracil or of sulphonylurea	6	A	
3808 93 27	Other	6	A	
3808 93 30	Anti-sprouting products	6	A	
3808 93 90	Plant-growth regulators	6,5	A	
3808 94	Disinfectants			
3808 94 10	Based on quaternary ammonium salts	6	A	

CN 2012	Description	Base rate	Category	Comment
3808 94 20	Based on halogenated compounds	6	A	
3808 94 90	Other	6	A	
3808 99	Other			
3808 99 10	Rodenticides	6	A	
3808 99 90	Other	6	A	
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			
3809 10	With a basis of amylaceous substances			

CN 2012	Description	Base rate	Category	Comment
3809 10 10	Containing by weight of such substances less than 55 %	8,3 + 8,9 EUR/100 kg MAX 12,8	B7	
3809 10 30	Containing by weight of such substances 55 % or more but less than 70 %	8,3 + 12,4 EUR/100 kg MAX 12,8	B7	
3809 10 50	Containing by weight of such substances 70 % or more but less than 83 %	8,3 + 15,1 EUR/100 kg MAX 12,8	B7	
3809 10 90	Containing by weight of such substances 83 % or more	8,3 + 17,7 EUR/100 kg MAX 12,8	B7	
-	Other			
3809 91 00	Of a kind used in the textile or like industries	6,3	A	
3809 92 00	Of a kind used in the paper or like industries	6,3	A	
3809 93 00	Of a kind used in the leather or like industries	6,3	A	

CN 2012	Description	Base rate	Category	Comment
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			
3810 10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6,5	A	
3810 90	- Other			

CN 2012	Description	Base rate	Category	Comment
3810 90 10	Preparations of a kind used as cores or coatings for welding electrodes and rods	4,1	A	
3810 90 90	Other	5	A	
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			
-	Anti-knock preparations			
3811 11	Based on lead compounds			
3811 11 10	Based on tetraethyl-lead	6,5	A	
3811 11 90	Other	5,8	A	

CN 2012	Description	Base rate	Category	Comment
3811 19 00	Other	5,8	A	
-	Additives for lubricating oils			
3811 21 00	Containing petroleum oils or oils obtained from bituminous minerals	5,3	A	
3811 29 00	Other	5,8	A	
3811 90 00	Other	5,8	A	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics			
3812 10 00	Prepared rubber accelerators	6,3	A	

CN 2012	Description	Base rate	Category	Comment
3812 20	Compound plasticisers for rubber or plastics			
3812 20 10	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	0	A	
3812 20 90	Other	6,5	A	
3812 30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics			
	Anti-oxidising preparations			
3812 30 21	Mixtures of oligomers of 1,2-dihydro-2,2,4-trimethylquinoline	6,5	A	
3812 30 29	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3812 30 80	Other	6,5	A	
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	6,5	A	
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers			
3814 00 10	Based on butyl acetate	6,5	A	
3814 00 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included			
-	Supported catalysts			
3815 11 00	With nickel or nickel compounds as the active substance	6,5	A	
3815 12 00	With precious metal or precious-metal compounds as the active substance	6,5	A	
3815 19	Other			

CN 2012	Description	Base rate	Category	Comment
3815 19 10	Catalyst in the form of grains of which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight: - 20 % or more but not more than 35 % of copper and - 2 % or more but not more than 3 % of bismuth, and of an apparent specific gravity of 0,2 or more but not exceeding 1,0	0	A	
3815 19 90	Other	6,5	A	
3815 90	Other			

CN 2012	Description	Base rate	Category	Comment
3815 90 10	Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	0	A	
3815 90 90	Other	6,5	A	
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	2,7	A	
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902			
3817 00 50	Linear alkylbenzene	6,3	A	
3817 00 80	Other	6,3	A	

CN 2012	Description	Base rate	Category	Comment
3818 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics			
3818 00 10	Doped silicon	0	A	
3818 00 90	Other	0	A	
3819 00 00	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	6,5	A	
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3821 00 00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	A	
3822 00 00	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	0	A	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols			
	-			

CN 2012	Description	Base rate	Category	Comment
3823 11 00	Stearic acid	5,1	A	
3823 12 00	Oleic acid	4,5	A	
3823 13 00	Tall oil fatty acids	2,9	A	
3823 19	Other			
3823 19 10	Distilled fatty acids	2,9	A	
3823 19 30	Fatty acid distillate	2,9	A	
3823 19 90	Other	2,9	A	
3823 70 00	Industrial fatty alcohols	3,8	A	
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			

CN 2012	Description	Base rate	Category	Comment
3824 10 00	Prepared binders for foundry moulds or cores	6,5	A	
3824 30 00	Non-agglomerated metal carbides mixed together or with metallic binders	5,3	A	
3824 40 00	Prepared additives for cements, mortars or concretes	6,5	A	
3824 50	Non-refractory mortars and concretes			
3824 50 10	Concrete ready to pour	6,5	A	
3824 50 90	Other	6,5	A	
3824 60	Sorbitol other than that of subheading 2905 44			
--	In aqueous solution			

CN 2012	Description	Base rate	Category	Comment
3824 60 11	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 EUR/100 kg	B7	
3824 60 19	Other	9 + 37,8 EUR/100 kg	TRQ	See Annex 2-A, Section B, Sub-Section 1, paragraph 18
	Other			
3824 60 91	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 EUR/100 kg	B7	
3824 60 99	Other	9 + 53,7 EUR/100 kg	B7	
-	Mixtures containing halogenated derivatives of methane, ethane or propane			
3824 71 00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3824 72 00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6,5	A	
3824 73 00	Containing hydrobromofluorocarbons (HBFCs)	6,5	A	
3824 74 00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6,5	A	
3824 75 00	Containing carbon tetrachloride	6,5	A	
3824 76 00	Containing 1,1,1-trichloroethane (methyl chloroform)	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3824 77 00	Containing bromomethane (methyl bromide) or bromochloromethane	6,5	A	
3824 78 00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6,5	A	
3824 79 00	Other	6,5	A	
-	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate			
3824 81 00	Containing oxirane (ethylene oxide)	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3824 82 00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6,5	A	
3824 83 00	Containing tris(2,3-dibromopropyl) phosphate	6,5	A	
3824 90	Other			
3824 90 10	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	5,7	A	
3824 90 15	Ion-exchangers	6,5	A	
3824 90 20	Getters for vacuum tubes	6	A	

CN 2012	Description	Base rate	Category	Comment
3824 90 25	Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5,1	A	
3824 90 30	Naphthenic acids, their water-insoluble salts and their esters	3,2	A	
3824 90 35	Anti-rust preparations containing amines as active constituents	6,5	A	
3824 90 40	Inorganic composite solvents and thinners for varnishes and similar products	6,5	A	
--	Other			
3824 90 45	Anti-scaling and similar compounds	6,5	A	
3824 90 50	Preparations for electroplating	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3824 90 55	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6,5	A	
3824 90 58	Nicotine patches (transdermal systems), intended to assist smokers to stop smoking	0	A	
	Products and preparations for pharmaceutical or surgical uses			
3824 90 61	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of <i>Streptomyces tenebrarius</i> , whether or not dried, for use in the manufacture of human medicaments of heading 3004	0	A	

CN 2012	Description	Base rate	Category	Comment
3824 90 62	Intermediate products from the manufacture of monensin salts	0	A	
3824 90 64	Other	6,5	A	
3824 90 65	Auxiliary products for foundries (other than those of subheading 3824 10 00)	6,5	A	
3824 90 70	Fireproofing, waterproofing and similar protective preparations used in the building industry	6,5	A	
	Other			
3824 90 75	Lithium niobate wafer, undoped	0	A	
3824 90 80	Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	0	A	

CN 2012	Description	Base rate	Category	Comment
3824 90 85	3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	0	A	
3824 90 87	Mixtures consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl phosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate, and mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6,5	A	
3824 90 97	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter			
3825 10 00	Municipal waste	6,5	A	
3825 20 00	Sewage sludge	6,5	A	
3825 30 00	Clinical waste	6,5	A	
	Waste organic solvents			
3825 41 00	Halogenated	6,5	A	
3825 49 00	Other	6,5	A	
3825 50 00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6,5	A	

CN 2012	Description	Base rate	Category	Comment
-	Other wastes from chemical or allied industries			
3825 61 00	Mainly containing organic constituents	6,5	A	
3825 69 00	Other	6,5	A	
3825 90	Other			
3825 90 10	Alkaline iron oxide for the purification of gas	5	A	
3825 90 90	Other	6,5	A	
3826 00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals			

CN 2012	Description	Base rate	Category	Comment
3826 00 10	Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE)	6,5	A	
3826 00 90	Other	6,5	A	
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF			
	I. PRIMARY FORMS			
3901	Polymers of ethylene, in primary forms			
3901 10	Polyethylene having a specific gravity of less than 0,94			
3901 10 10	Linear polyethylene	6,5	A	
3901 10 90	Other	6,5	A	
3901 20	Polyethylene having a specific gravity of 0,94 or more			

CN 2012	Description	Base rate	Category	Comment
3901 20 10	Polyethylene in one of the forms mentioned in note 6(b) to this chapter, of a specific gravity of 0,958 or more at 23 °C, containing: -50 mg/kg or less of aluminium, -2 mg/kg or less of calcium, -2 mg/kg or less of chromium, -2 mg/kg or less of iron, -2 mg/kg or less of nickel, -2 mg/kg or less of titanium and -8 mg/kg or less of vanadium, for the manufacture of chlorosulphonated polyethylene	0	A	
3901 20 90	Other	6,5	A	
3901 30 00	Ethylene-vinyl acetate copolymers	6,5	A	
3901 90	Other			

CN 2012	Description	Base rate	Category	Comment
3901 90 30	<p>--</p> <p>Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid; A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter</p>	0	A	
3901 90 90	<p>--</p> <p>Other</p>	6,5	A	
3902	<p>Polymers of propylene or of other olefins, in primary forms</p>			

CN 2012	Description	Base rate	Category	Comment
3902 10 00	Polypropylene	6,5	A	
3902 20 00	Polyisobutylene	6,5	A	
3902 30 00	Propylene copolymers	6,5	A	
3902 90	Other			
3902 90 10	A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	0	A	
3902 90 20	Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6(b) to this chapter	0	A	

CN 2012	Description	Base rate	Category	Comment
3902 90 90	Other	6,5	A	
3903	Polymers of styrene, in primary forms			
-	Polystyrene			
3903 11 00	Expansible	6,5	A	
3903 19 00	Other	6,5	A	
3903 20 00	Styrene-acrylonitrile (SAN) copolymers	6,5	A	
3903 30 00	Acrylonitrile-butadiene-styrene (ABS) copolymers	6,5	A	
3903 90	Other			
3903 90 10	Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	0	A	

CN 2012	Description	Base rate	Category	Comment
3903 90 20	Brominated polystyrene, containing by weight 58 % or more but not more than 71 % of bromine, in one of the forms mentioned in note 6(b) to this chapter	0	A	
3903 90 90	Other	6,5	A	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms			
3904 10 00	Poly(vinyl chloride), not mixed with any other substances	6,5	A	
-	Other poly(vinyl chloride)			
3904 21 00	Non-plasticised	6,5	A	
3904 22 00	Plasticised	6,5	A	
3904 30 00	Vinyl chloride-vinyl acetate copolymers	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3904 40 00	Other vinyl chloride copolymers	6,5	A	
3904 50	Vinylidene chloride polymers			
3904 50 10	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	0	A	
3904 50 90	Other	6,5	A	
-	Fluoropolymers			
3904 61 00	Polytetrafluoroethylene	6,5	A	
3904 69	Other			
3904 69 10	Poly(vinyl fluoride), in one of the forms mentioned in note 6(b) to this chapter	0	A	
3904 69 20	Fluoroelastomers FKM	6,5	A	
3904 69 80	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3904 90 00	Other	6,5	A	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms			
-	Poly(vinyl acetate)			
3905 12 00	In aqueous dispersion	6,5	A	
3905 19 00	Other	6,5	A	
-	Vinyl acetate copolymers			
3905 21 00	In aqueous dispersion	6,5	A	
3905 29 00	Other	6,5	A	
3905 30 00	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	6,5	A	
-	Other			
3905 91 00	Copolymers	6,5	A	
3905 99	Other			

CN 2012	Description	Base rate	Category	Comment
3905 99 10	<p>--- Poly(vinyl formal), in one of the forms mentioned in note 6(b) to this chapter, of a molecular weight of 10 000 or more but not exceeding 40 000 and containing by weight: -9,5 % or more but not more than 13 % of acetyl groups evaluated as vinyl acetate and -5 % or more but not more than 6,5 % of hydroxy groups evaluated as vinyl alcohol</p>	0	A	
3905 99 90	<p>--- Other</p>	6,5	A	
3906	Acrylic polymers in primary forms			
3906 10 00	Poly(methyl methacrylate)	6,5	A	
3906 90	Other			
3906 90 10	Poly[N-(3-hydroxyimino-1,1-dimethylbutyl)acrylamide]	0	A	

CN 2012	Description	Base rate	Category	Comment
3906 90 20	Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate, in the form of a solution in N,N-dimethylacetamide, containing by weight 55 % or more of copolymer	0	A	
3906 90 30	Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2-ethylhexyl acrylate	0	A	
3906 90 40	Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR)	0	A	

CN 2012	Description	Base rate	Category	Comment
3906 90 50	Polymerisation product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	0	A	
3906 90 60	Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica	5	A	
3906 90 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms			
3907 10 00	Polyacetals	6,5	A	
3907 20	Other polyethers			
--	Polyether alcohols			
3907 20 11	Polyethylene glycols	6,5	A	
3907 20 20	Other	6,5	A	
--	Other			
3907 20 91	Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	0	A	
3907 20 99	Other	6,5	A	
3907 30 00	Epoxide resins	6,5	A	
3907 40 00	Polycarbonates	6,5	A	
3907 50 00	Alkyd resins	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3907 60	Poly(ethylene terephthalate)			
3907 60 20	Having a viscosity number of 78 ml/g or higher	6,5	A	
3907 60 80	Other	6,5	A	
3907 70 00	Poly(lactic acid)	6,5	A	
-	Other polyesters			
3907 91	Unsaturated			
3907 91 10	Liquid	6,5	A	
3907 91 90	Other	6,5	A	
3907 99	Other			
3907 99 10	Poly(ethylene naphthalene-2,6-dicarboxylate)	0	A	
3907 99 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3908	Polyamides in primary forms			
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	6,5	A	
3908 90 00	- Other	6,5	A	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms			
3909 10 00	- Urea resins; thiourea resins	6,5	A	
3909 20 00	- Melamine resins	6,5	A	
3909 30 00	- Other amino-resins	6,5	A	
3909 40 00	- Phenolic resins	6,5	A	
3909 50	- Polyurethanes			
3909 50 10	-- Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	0	A	

CN 2012	Description	Base rate	Category	Comment
3909 50 90	Other	6,5	A	
3910 00 00	Silicones in primary forms	6,5	A	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms			
3911 10 00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	6,5	A	
3911 90	Other			
--	Condensation or rearrangement polymerisation products whether or not chemically modified			

CN 2012	Description	Base rate	Category	Comment
3911 90 11	Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene), in one of the forms mentioned in note 6(b) to this chapter	3,5	A	
3911 90 13	Poly(thio-1,4-phenylene)	0	A	
3911 90 19	Other	6,5	A	
	Other			
3911 90 92	Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer; hydrogenerated copolymers of vinyltoluene and a-methylstyrene	0	A	

CN 2012	Description	Base rate	Category	Comment
3911 90 99	Other	6,5	A	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms			
-	Cellulose acetates			
3912 11 00	Non-plasticised	6,5	A	
3912 12 00	Plasticised	6,5	A	
3912 20	Cellulose nitrates (including collodions)			
--	Non-plasticised			
3912 20 11	Collodions and celloidin	6,5	A	
3912 20 19	Other	6	A	
3912 20 90	Plasticised	6,5	A	
-	Cellulose ethers			
3912 31 00	Carboxymethylcellulose and its salts	6,5	A	
3912 39	Other			

CN 2012	Description	Base rate	Category	Comment
3912 39 20	Hydroxypropylcellulose	0	A	
3912 39 85	Other	6,5	A	
3912 90	Other			
3912 90 10	Cellulose esters	6,4	A	
3912 90 90	Other	6,5	A	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms			
3913 10 00	Alginic acid, its salts and esters	5	A	
3913 90 00	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	6,5	A	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915	Waste, parings and scrap, of plastics			
3915 10 00	- Of polymers of ethylene	6,5	A	
3915 20 00	- Of polymers of styrene	6,5	A	
3915 30 00	- Of polymers of vinyl chloride	6,5	A	
3915 90	- Of other plastics			
3915 90 11	-- Of polymers of propylene	6,5	A	
3915 90 80	-- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics			
3916 10 00	- Of polymers of ethylene	6,5	A	
3916 20 00	- Of polymers of vinyl chloride	6,5	A	
3916 90	- Of other plastics			
3916 90 10	-- Of condensation or rearrangement polymerisation products, whether or not chemically modified	6,5	A	
3916 90 50	-- Of addition polymerisation products	6,5	A	
3916 90 90	-- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics			
3917 10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials			
3917 10 10	-- Of hardened protein	5,3	A	
3917 10 90	-- Of cellulosic materials	6,5	A	
	- Tubes, pipes and hoses, rigid			
3917 21	-- Of polymers of ethylene			
3917 21 10	--- Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 21 90	--- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3917 22	Of polymers of propylene			
3917 22 10	Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 22 90	Other	6,5	A	
3917 23	Of polymers of vinyl chloride			
3917 23 10	Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5	A	
3917 23 90	Other	6,5	A	
3917 29 00	Of other plastics	6,5	A	
-	Other tubes, pipes and hoses			

CN 2012	Description	Base rate	Category	Comment
3917 31 00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	6,5	A	
3917 32 00	Other, not reinforced or otherwise combined with other materials, without fittings	6,5	A	
3917 33 00	Other, not reinforced or otherwise combined with other materials, with fittings	6,5	A	
3917 39 00	Other	6,5	A	
3917 40 00	Fittings	6,5	A	
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter			

CN 2012	Description	Base rate	Category	Comment
3918 10	Of polymers of vinyl chloride			
3918 10 10	Consisting of a support impregnated, coated or covered with poly(vinyl chloride)	6,5	A	
3918 10 90	Other	6,5	A	
3918 90 00	Of other plastics	6,5	A	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls			
3919 10	In rolls of a width not exceeding 20 cm			
	Strips, the coating of which consists of unvulcanised natural or synthetic rubber			

CN 2012	Description	Base rate	Category	Comment
3919 10 12	Of poly(vinyl chloride) or of polyethylene	6,3	A	
3919 10 15	Of polypropylene	6,3	A	
3919 10 19	Other	6,3	A	
3919 10 80	Other	6,5	A	
3919 90 00	Other	6,5	A	
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials			
3920 10	Of polymers of ethylene			
	Of a thickness not exceeding 0,125 mm			

CN 2012	Description	Base rate	Category	Comment
---	Of polyethylene having a specific gravity of			
-----	Less than 0,94			
3920 10 23	Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	0	A	
3920 10 24	Stretch film, not printed	6,5	A	
3920 10 25	Other	6,5	A	
3920 10 28	0,94 or more	6,5	A	
3920 10 40	Other	6,5	A	
--	Of a thickness exceeding 0,125 mm			

CN 2012	Description	Base rate	Category	Comment
3920 10 81	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent	0	A	
3920 10 89	Other	6,5	A	
3920 20	Of polymers of propylene			
	Of a thickness not exceeding 0,10 mm			
3920 20 21	Biaxially oriented	6,5	A	
3920 20 29	Other	6,5	A	
3920 20 80	Of a thickness exceeding 0,10 mm	6,5	A	
3920 30 00	Of polymers of styrene	6,5	A	
	Of polymers of vinyl chloride			

CN 2012	Description	Base rate	Category	Comment
3920 43	Containing by weight not less than 6 % of plasticisers			
3920 43 10	Of a thickness not exceeding 1 mm	6,5	A	
3920 43 90	Of a thickness exceeding 1 mm	6,5	A	
3920 49	Other			
3920 49 10	Of a thickness not exceeding 1 mm	6,5	A	
3920 49 90	Of a thickness exceeding 1 mm	6,5	A	
-	Of acrylic polymers			
3920 51 00	Of poly(methyl methacrylate)	6,5	A	
3920 59	Other			

CN 2012	Description	Base rate	Category	Comment
3920 59 10	Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	0	A	
3920 59 90	Other	6,5	A	
-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters			
3920 61 00	Of polycarbonates	6,5	A	
3920 62	Of poly(ethylene terephthalate)			
---	Of a thickness not exceeding 0,35 mm			

CN 2012	Description	Base rate	Category	Comment
3920 62 12	Poly(ethylene terephthalate) film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks; poly(ethylene terephthalate) film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates	0	A	
3920 62 19	Other	6,5	A	
3920 62 90	Of a thickness exceeding 0,35 mm	6,5	A	
3920 63 00	Of unsaturated polyesters	6,5	A	
3920 69 00	Of other polyesters	6,5	A	
-	Of cellulose or its chemical derivatives			

CN 2012	Description	Base rate	Category	Comment
3920 71 00	-- Of regenerated cellulose	6,5	A	
3920 73	-- Of cellulose acetate			
3920 73 10	--- Film in rolls or in strips, for cinematography or photography	6,3	A	
3920 73 80	--- Other	6,5	A	
3920 79	-- Of other cellulose derivatives			
3920 79 10	--- Of vulcanised fibre	5,7	A	
3920 79 90	--- Other	6,5	A	
-	- Of other plastics			
3920 91 00	-- Of poly(vinyl butyral)	6,1	A	
3920 92 00	-- Of polyamides	6,5	A	
3920 93 00	-- Of amino-resins	6,5	A	
3920 94 00	-- Of phenolic resins	6,5	A	
3920 99	-- Of other plastics			

CN 2012	Description	Base rate	Category	Comment
---	Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3920 99 21	Polyimide sheet and strip, uncoated, or coated or covered solely with plastic	0	A	
3920 99 28	Other	6,5	A	
---	Of addition polymerisation products			
3920 99 52	Poly(vinyl fluoride) sheet; biaxially oriented poly(vinyl alcohol) film, containing by weight 97 % or more of poly(vinyl alcohol), uncoated, of a thickness not exceeding 1 mm	0	A	
3920 99 53	Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells	0	A	

CN 2012	Description	Base rate	Category	Comment
3920 99 59	Other	6,5	A	
3920 99 90	Other	6,5	A	
3921	Other plates, sheets, film, foil and strip, of plastics			
-	Cellular			
3921 11 00	Of polymers of styrene	6,5	A	
3921 12 00	Of polymers of vinyl chloride	6,5	A	
3921 13	Of polyurethanes			
3921 13 10	Flexible	6,5	A	
3921 13 90	Other	6,5	A	
3921 14 00	Of regenerated cellulose	6,5	A	
3921 19 00	Of other plastics	6,5	A	
3921 90	Other			

CN 2012	Description	Base rate	Category	Comment
--	Of condensation or rearrangement polymerisation products, whether or not chemically modified			
3921 90 10	Of polyesters	6,5	A	
3921 90 30	Of phenolic resins	6,5	A	
---	Of amino-resins			
----	Laminated			
3921 90 41	High-pressure laminates with a decorative surface on one or both sides	6,5	A	
3921 90 43	Other	6,5	A	
3921 90 49	Other	6,5	A	
3921 90 55	Other	6,5	A	
3921 90 60	Of addition polymerisation products	6,5	A	
3921 90 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3922	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics			
3922 10 00	- Baths, shower-baths, sinks and washbasins	6,5	A	
3922 20 00	- Lavatory seats and covers	6,5	A	
3922 90 00	- Other	6,5	A	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics			
3923 10 00	- Boxes, cases, crates and similar articles	6,5	A	
-	Sacks and bags (including cones)			

CN 2012	Description	Base rate	Category	Comment
3923 21 00	Of polymers of ethylene	6,5	A	
3923 29	Of other plastics			
3923 29 10	Of poly(vinyl chloride)	6,5	A	
3923 29 90	Other	6,5	A	
3923 30	Carboys, bottles, flasks and similar articles			
3923 30 10	Of a capacity not exceeding two litres	6,5	A	
3923 30 90	Of a capacity exceeding two litres	6,5	A	
3923 40	Spools, cops, bobbins and similar supports			
3923 40 10	Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like of heading 8523	5,3	A	
3923 40 90	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3923 50	Stoppers, lids, caps and other closures			
3923 50 10	Caps and capsules for bottles	6,5	A	
3923 50 90	Other	6,5	A	
3923 90 00	Other	6,5	A	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics			
3924 10 00	Tableware and kitchenware	6,5	A	
3924 90 00	Other	6,5	A	
3925	Builders' ware of plastics, not elsewhere specified or included			
3925 10 00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6,5	A	

CN 2012	Description	Base rate	Category	Comment
3925 20 00	Doors, windows and their frames and thresholds for doors	6,5	A	
3925 30 00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	6,5	A	
3925 90	Other			
3925 90 10	Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	6,5	A	
3925 90 20	Trunking, ducting and cable trays for electrical circuits	6,5	A	
3925 90 80	Other	6,5	A	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914			

CN 2012	Description	Base rate	Category	Comment
3926 10 00	Office or school supplies	6,5	A	
3926 20 00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6,5	A	
3926 30 00	Fittings for furniture, coachwork or the like	6,5	A	
3926 40 00	Statuettes and other ornamental articles	6,5	A	
3926 90	Other			
3926 90 50	Perforated buckets and similar articles used to filter water at the entrance to drains	6,5	A	
--	Other			
3926 90 92	Made from sheet	6,5	A	
3926 90 97	Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF			
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip			
4001 10 00	Natural rubber latex, whether or not prevulcanised	0	A	
-	Natural rubber in other forms			
4001 21 00	Smoked sheets	0	A	
4001 22 00	Technically specified natural rubber (TSNR)	0	A	
4001 29 00	Other	0	A	
4001 30 00	Balata, gutta-percha, guayule, chicle and similar natural gums	0	A	

CN 2012	Description	Base rate	Category	Comment
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip			
-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)			
4002 11 00	Latex	0	A	
4002 19	Other			
4002 19 10	Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	0	A	

CN 2012	Description	Base rate	Category	Comment
4002 19 20	Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	0	A	
4002 19 30	Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	0	A	
4002 19 90	Other	0	A	
4002 20 00	Butadiene rubber (BR)	0	A	
-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)			
4002 31 00	Isobutene-isoprene (butyl) rubber (IIR)	0	A	
4002 39 00	Other	0	A	
-	Chloroprene (chlorobutadiene) rubber (CR)			

CN 2012	Description	Base rate	Category	Comment
4002 41 00	Latex	0	A	
4002 49 00	Other	0	A	
-	Acrylonitrile-butadiene rubber (NBR)			
4002 51 00	Latex	0	A	
4002 59 00	Other	0	A	
4002 60 00	Isoprene rubber (IR)	0	A	
4002 70 00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A	
4002 80 00	Mixtures of any product of heading 4001 with any product of this heading	0	A	
-	Other			
4002 91 00	Latex	0	A	
4002 99	Other			
4002 99 10	Products modified by the incorporation of plastics	2,9	A	

CN 2012	Description	Base rate	Category	Comment
4002 99 90	Other	0	A	
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	0	A	
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	0	A	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip			
4005 10 00	Compounded with carbon black or silica	0	A	
4005 20 00	Solutions; dispersions other than those of subheading 4005 10	0	A	
-	Other			
4005 91 00	Plates, sheets and strip	0	A	
4005 99 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber			
4006 10 00	'Camel-back' strips for retreading rubber tyres	0	A	
4006 90 00	Other	0	A	
4007 00 00	Vulcanised rubber thread and cord	3	A	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber			
	Of cellular rubber			
4008 11 00	Plates, sheets and strip	3	A	
4008 19 00	Other	2,9	A	
	Of non-cellular rubber			

CN 2012	Description	Base rate	Category	Comment
4008 21	-- Plates, sheets and strip			
4008 21 10	--- Floor coverings and mats	3	A	
4008 21 90	--- Other	3	A	
4008 29 00	-- Other	2,9	A	
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			
-	Not reinforced or otherwise combined with other materials			
4009 11 00	-- Without fittings	3	A	
4009 12 00	-- With fittings	3	A	
-	Reinforced or otherwise combined only with metal			

CN 2012	Description	Base rate	Category	Comment
4009 21 00	-- Without fittings	3	A	
4009 22 00	-- With fittings	3	A	
-	Reinforced or otherwise combined only with textile materials			
4009 31 00	-- Without fittings	3	A	
4009 32 00	-- With fittings	3	A	
-	Reinforced or otherwise combined with other materials			
4009 41 00	-- Without fittings	3	A	
4009 42 00	-- With fittings	3	A	
4010	Conveyor or transmission belts or belting, of vulcanised rubber			
-	Conveyor belts or belting			
4010 11 00	-- Reinforced only with metal	6,5	B5	
4010 12 00	-- Reinforced only with textile materials	6,5	B5	

CN 2012	Description	Base rate	Category	Comment
4010 19 00	Other	6,5	B5	
	Transmission belts or belting			
4010 31 00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	B5	
4010 32 00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	B5	
4010 33 00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6,5	B5	

CN 2012	Description	Base rate	Category	Comment
4010 34 00	-- 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	6,5	B5	
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6,5	B5	
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6,5	B5	
4010 39 00	-- Other	6,5	B5	
4011	New pneumatic tyres, of rubber			

CN 2012	Description	Base rate	Category	Comment
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	4,5	A	
4011 20	- Of a kind used on buses or lorries			
4011 20 10	-- With a load index not exceeding 121	4,5	A	
4011 20 90	-- With a load index exceeding 121	4,5	A	
4011 30 00	- Of a kind used on aircraft	4,5	A	
4011 40 00	- Of a kind used on motorcycles	4,5	A	
4011 50 00	- Of a kind used on bicycles	4	A	
	- Other, having a 'herring-bone' or similar tread			
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	4	A	

CN 2012	Description	Base rate	Category	Comment
4011 62 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	A	
4011 63 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	A	
4011 69 00	Other	4	A	
-	Other			
4011 92 00	Of a kind used on agricultural or forestry vehicles and machines	4	A	
4011 93 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	A	

CN 2012	Description	Base rate	Category	Comment
4011 94 00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	A	
4011 99 00	Other	4	A	
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber			
-	Retreaded tyres			
4012 11 00	Of a kind used on motor cars (including station wagons and racing cars)	4,5	A	
4012 12 00	Of a kind used on buses or lorries	4,5	A	
4012 13 00	Of a kind used on aircraft	4,5	A	
4012 19 00	Other	4,5	A	

CN 2012	Description	Base rate	Category	Comment
4012 20 00	Used pneumatic tyres	4,5	A	
4012 90	Other			
4012 90 20	Solid or cushion tyres	2,5	A	
4012 90 30	Tyre treads	2,5	A	
4012 90 90	Tyre flaps	4	A	
4013	Inner tubes, of rubber			
4013 10 00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	4	A	
4013 20 00	Of a kind used on bicycles	4	A	
4013 90 00	Other	4	A	
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber			

CN 2012	Description	Base rate	Category	Comment
4014 10 00	Sheath contraceptives	0	A	
4014 90 00	Other	0	A	
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber			
-	Gloves, mittens and mitts			
4015 11 00	Surgical	2	A	
4015 19 00	Other	2,7	A	
4015 90 00	Other	5	A	
4016	Other articles of vulcanised rubber other than hard rubber			
4016 10 00	Of cellular rubber	3,5	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
4016 91 00	Floor coverings and mats	2,5	A	
4016 92 00	Erasers	2,5	A	
4016 93 00	Gaskets, washers and other seals	2,5	A	
4016 94 00	Boat or dock fenders, whether or not inflatable	2,5	A	
4016 95 00	Other inflatable articles	2,5	A	
4016 99	Other			
	For motor vehicles of headings 8701 to 8705			
4016 99 52	Rubber-to-metal bonded parts	2,5	A	
4016 99 57	Other	2,5	A	
	Other			
4016 99 91	Rubber-to-metal bonded parts	2,5	A	
4016 99 97	Other	2,5	A	

CN 2012	Description	Base rate	Category	Comment
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	0	A	
41	CHAPTER 41 - RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER			
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split			

CN 2012	Description	Base rate	Category	Comment
4101 20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			
4101 20 10	Fresh	0	A	
4101 20 30	Wet-salted	0	A	
4101 20 50	Dried or dry-salted	0	A	
4101 20 80	Other	0	A	
4101 50	Whole hides and skins, of a weight exceeding 16 kg			
4101 50 10	Fresh	0	A	
4101 50 30	Wet-salted	0	A	
4101 50 50	Dried or dry-salted	0	A	
4101 50 90	Other	0	A	
4101 90 00	Other, including butts, bends and bellies	0	A	

CN 2012	Description	Base rate	Category	Comment
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter			
4102 10	With wool on			
4102 10 10	Of lambs	0	A	
4102 10 90	Other	0	A	
-	Without wool on			
4102 21 00	Pickled	0	A	
4102 29 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter			
4103 20 00	- Of reptiles	0	A	
4103 30 00	- Of swine	0	A	
4103 90 00	- Other	0	A	
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared			
	In the wet state (including wet-blue)			
-				

CN 2012	Description	Base rate	Category	Comment
4104 11	Full grains, unsplit; grain splits			
4104 11 10	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)	0	A	
	Other			
	Of bovine (including buffalo) animals			
4104 11 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	0	A	
4104 11 59	Other	0	A	
4104 11 90	Other	5,5	A	
4104 19	Other			

CN 2012	Description	Base rate	Category	Comment
4104 19 10	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)	0	A	
	Other			
	Of bovine (including buffalo) animals			
4104 19 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	0	A	
4104 19 59	Other	0	A	
4104 19 90	Other	5,5	A	
-	In the dry state (crust)			
--	Full grains, unsplit; grain splits			

CN 2012	Description	Base rate	Category	Comment
---	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)			
4104 41 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	0	A	

CN 2012	Description	Base rate	Category	Comment
4104 41 19	Other	6,5	A	
	Other			
	Of bovine (including buffalo) animals			
4104 41 51	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m ²)	6,5	A	
4104 41 59	Other	6,5	A	
4104 41 90	Other	5,5	A	
4104 49	Other			
	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m ²)			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4104 49 19	Other	6,5	A	
	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	A	

CN 2012	Description	Base rate	Category	Comment
4104 49 59	Other	6,5	A	
4104 49 90	Other	5,5	A	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
4105 10 00	In the wet state (including wet-blue)	2	A	
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	0	A	
4105 30 90	Other	2	A	

CN 2012	Description	Base rate	Category	Comment
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			
4106 21 00	In the wet state (including wet-blue)	2	A	
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	0	A	
4106 22 90	Other	2	A	
-	Of swine			
4106 31 00	In the wet state (including wet-blue)	2	A	

CN 2012	Description	Base rate	Category	Comment
4106 32 00	In the dry state (crust)	2	A	
4106 40	Of reptiles			
4106 40 10	Vegetable pre-tanned	0	A	
4106 40 90	Other	2	A	
	Other			
4106 91 00	In the wet state (including wet-blue)	2	A	
4106 92 00	In the dry state (crust)	2	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
4107 11 19	Other	6,5	A	
4107 11 90	Other	6,5	A	
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	A	
4107 12 19	Other	6,5	A	
	Other			
4107 12 91	Bovine (including buffalo) leather	5,5	A	

CN 2012	Description	Base rate	Category	Comment
4107 12 99	Equine leather	6,5	A	
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	A	
4107 19 90	Other	6,5	A	
-	Other, including sides			
4107 91	Full grains, unsplit			
4107 91 10	Sole leather	6,5	A	
4107 91 90	Other	6,5	A	
4107 92	Grain splits			
4107 92 10	Bovine (including buffalo) leather	5,5	A	
4107 92 90	Equine leather	6,5	A	
4107 99	Other			
4107 99 10	Bovine (including buffalo) leather	6,5	A	
4107 99 90	Equine leather	6,5	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
4113 20 00	- Of swine	2	A	
4113 30 00	- Of reptiles	2	A	
4113 90 00	- Other	2	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
4114 10 90	Of other animals	2,5	A	
4114 20 00	Patent leather and patent laminated leather; metallised leather	2,5	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	

CN 2012	Description	Base rate	Category	Comment
4202	<p>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, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper</p>			

CN 2012	Description	Base rate	Category	Comment
-	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers			
4202 11	With outer surface of leather or of composition leather			
4202 11 10	Executive-cases, briefcases, school satchels and similar containers	3	A	
4202 11 90	Other	3	A	
4202 12	With outer surface of plastics or of textile materials			
---	In the form of plastic sheeting			
4202 12 11	Executive-cases, briefcases, school satchels and similar containers	9,7	A	

CN 2012	Description	Base rate	Category	Comment
4202 12 19	Other	9,7	A	
4202 12 50	Of moulded plastic material	5,2	A	
	Of other materials, including vulcanised fibre			
4202 12 91	Executive-cases, briefcases, school satchels and similar containers	3,7	A	
4202 12 99	Other	3,7	A	
4202 19	Other			
4202 19 10	Of aluminium	5,7	A	
4202 19 90	Of other materials	3,7	A	
-	Handbags, whether or not with shoulder strap, including those without handle			
4202 21 00	With outer surface of leather or of composition leather	3	A	

CN 2012	Description	Base rate	Category	Comment
4202 22	-- With outer surface of plastic sheeting or of textile materials			
4202 22 10	--- Of plastic sheeting	9,7	A	
4202 22 90	--- Of textile materials	3,7	A	
4202 29 00	-- Other	3,7	A	
-	- Articles of a kind normally carried in the pocket or in the handbag			
4202 31 00	-- With outer surface of leather or of composition leather	3	A	
4202 32	-- With outer surface of plastic sheeting or of textile materials			
4202 32 10	--- Of plastic sheeting	9,7	A	
4202 32 90	--- Of textile materials	3,7	A	

CN 2012	Description	Base rate	Category	Comment
4202 39 00	Other	3,7	A	
	Other			
4202 91	With outer surface of leather or of composition leather			
4202 91 10	Travelling-bags, toilet bags, rucksacks and sports bags	3	A	
4202 91 80	Other	3	A	
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	A	
4202 92 15	Musical instrument cases	6,7	A	

CN 2012	Description	Base rate	Category	Comment
4202 92 19	Other	9,7	A	
	Of textile materials			
4202 92 91	Travelling-bags, toilet bags, rucksacks and sports bags	2,7	A	
4202 92 98	Other	2,7	A	
4202 99 00	Other	3,7	A	
4203	Articles of apparel and clothing accessories, of leather or of composition leather			
4203 10 00	Articles of apparel	4	A	
	Gloves, mittens and mitts			
4203 21 00	Specially designed for use in sports	9	A	
4203 29	Other			
4203 29 10	Protective for all trades	9	A	
4203 29 90	Other	7	A	

CN 2012	Description	Base rate	Category	Comment
4203 30 00	- Belts and bandoliers	5	A	
4203 40 00	- Other clothing accessories	5	A	
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	A	
4205 00 19	-- Other	3	A	
4205 00 90	- Other	2,5	A	
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
4301 60 00	- Of fox, whole, with or without head, tail or paws	0	A	
4301 80 00	- Other furskins, whole, with or without head, tail or paws	0	A	
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
4302 19	Other			
4302 19 15	Of beaver, muskrat or fox	0	A	
4302 19 35	Of rabbit or hare	0	A	
	Of seal			
4302 19 41	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	A	
4302 19 49	Other	2,2	A	
	Of sheep or lambs			
4302 19 75	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	0	A	
4302 19 80	Other	2,2	A	
4302 19 99	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
4302 20 00	Heads, tails, paws and other pieces or cuttings, not assembled	0	A	
4302 30	Whole skins and pieces or cuttings thereof, assembled			
4302 30 10	'Dropped' furskins	2,7	A	
	Other			
4302 30 25	Of rabbit or hare	2,2	A	
	Of seal			
4302 30 51	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	A	
4302 30 55	Other	2,2	A	
4302 30 99	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
4303	Articles of apparel, clothing accessories and other articles of furskin			
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	A	
4303 10 90	Other	3,7	A	
4303 90 00	Other	3,7	A	
4304 00 00	Artificial fur and articles thereof	3,2	A	
44	CHAPTER 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	Wood in chips or particles			
4401 21 00	Coniferous	0	A	
4401 22 00	Non-coniferous	0	A	
-	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms			
4401 31 00	Wood pellets	0	A	

CN 2012	Description	Base rate	Category	Comment
4401 39	Other			
4401 39 10	Sawdust	0	A	
4401 39 90	Other	0	A	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated			
4402 10 00	Of bamboo	0	A	
4402 90 00	Other	0	A	
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	0	A	
4403 20	Other, coniferous			
	Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir (<i>Abies alba</i> Mill.)			

CN 2012	Description	Base rate	Category	Comment
4403 20 11	Sawlogs	0	A	
4403 20 19	Other	0	A	
	Pine of the species ' <i>Pinus sylvestris</i> L.'			
4403 20 31	Sawlogs	0	A	
4403 20 39	Other	0	A	
	Other			
4403 20 91	Sawlogs	0	A	
4403 20 99	Other	0	A	
-	Other, of tropical wood specified in subheading note 2 to this chapter			
4403 41 00	Dark red meranti, light red meranti and meranti bakau	0	A	
4403 49	Other			
4403 49 10	Acajou d'Afrique, iroko and sapelli	0	A	
4403 49 35	Okoumé and sipo	0	A	

CN 2012	Description	Base rate	Category	Comment
4403 49 95	Other	0	A	
	Other			
4403 91	Of oak (<i>Quercus</i> spp.)			
4403 91 10	Sawlogs	0	A	
4403 91 90	Other	0	A	
4403 92	Of beech (<i>Fagus</i> spp.)			
4403 92 10	Sawlogs	0	A	
4403 92 90	Other	0	A	
4403 99	Other			
4403 99 10	Of poplar	0	A	
4403 99 30	Of eucalyptus	0	A	
	Of birch			
4403 99 51	Sawlogs	0	A	
4403 99 59	Other	0	A	
4403 99 95	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4404 20 00	Non-coniferous	0	A	
4405 00 00	Wood wool; wood flour	0	A	
4406	Railway or tramway sleepers (cross-ties) of wood			
4406 10 00	Not impregnated	0	A	
4406 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	Other			
	Planed			
4407 10 31	Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir (<i>Abies alba</i> Mill.)	0	A	
4407 10 33	Pine of the species ' <i>Pinus sylvestris</i> L.'	0	A	
4407 10 38	Other	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
4407 10 91	Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir (<i>Abies alba</i> Mill.)	0	A	
4407 10 93	Pine of the species ' <i>Pinus sylvestris</i> L.'	0	A	
4407 10 98	Other	0	A	
-	Of tropical wood specified in subheading note 2 to this chapter			
4407 21	Mahogany (<i>Swietenia</i> spp.)			
4407 21 10	Sanded; end-jointed, whether or not planed or sanded	2,5	A	
---	Other			
4407 21 91	Planed	2	A	
4407 21 99	Other	0	A	
4407 22	Virola, imbuia and balsa			

CN 2012	Description	Base rate	Category	Comment
4407 22 10	Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	Other			
4407 22 91	Planed	2	A	
4407 22 99	Other	0	A	
4407 25	Dark red meranti, light red meranti and meranti bakau			
4407 25 10	End-jointed, whether or not planed or sanded	2,5	A	
	Other			
4407 25 30	Planed	2	A	
4407 25 50	Sanded	2,5	A	
4407 25 90	Other	0	A	
4407 26	White lauan, white meranti, white seraya, yellow meranti and alan			

CN 2012	Description	Base rate	Category	Comment
4407 26 10	End-jointed, whether or not planed or sanded	2,5	A	
	Other			
4407 26 30	Planed	2	A	
4407 26 50	Sanded	2,5	A	
4407 26 90	Other	0	A	
4407 27	Sapelli			
4407 27 10	Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	Other			
4407 27 91	Planed	2	A	
4407 27 99	Other	0	A	
4407 28	Iroko			

CN 2012	Description	Base rate	Category	Comment
4407 28 10	Sanded; end-jointed, whether or not planed or sanded	2,5	A	
	Other			
4407 28 91	Planed	2	A	
4407 28 99	Other	0	A	
4407 29	Other			
4407 29 15	End-jointed, whether or not planed or sanded	2,5	A	
	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			
	Planed			

CN 2012	Description	Base rate	Category	Comment
4407 29 20	Palissandre de Para, palissandre de Rio and palissandre de Rose	2	A	
4407 29 25	Other	2	A	
4407 29 45	Sanded	2,5	A	
4407 29 60	Other	0	A	
	Other			
4407 29 83	Planned	2	A	
4407 29 85	Sanded	2,5	A	
4407 29 95	Other	0	A	
	Other			
4407 91	Of oak (<i>Quercus</i> spp.)			
4407 91 15	Sanded; end-jointed, whether or not planned or sanded	0	A	
	Other			
	Planned			

CN 2012	Description	Base rate	Category	Comment
4407 91 31	Blocks, strips and friezes for parquet or wood block flooring, not assembled	0	A	
4407 91 39	Other	0	A	
4407 91 90	Other	0	A	
4407 92 00	Of beech (<i>Fagus</i> spp.)	0	A	
4407 93	Of maple (<i>Acer</i> spp.)			
4407 93 10	Planed; end-jointed, whether or not planed or sanded	0	A	
	Other			
4407 93 91	Sanded	2,5	A	
4407 93 99	Other	0	A	
4407 94	Of cherry (<i>Prunus</i> spp.)			
4407 94 10	Planed; end-jointed, whether or not planed or sanded	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
4407 94 91	Sanded	2,5	A	
4407 94 99	Other	0	A	
4407 95	Of ash (<i>Fraxinus</i> spp.)			
4407 95 10	Planed; end-jointed, whether or not planed or sanded	0	A	
	Other			
4407 95 91	Sanded	2,5	A	
4407 95 99	Other	0	A	
4407 99	Other			
4407 99 27	Planed; end-jointed, whether or not planed or sanded	0	A	
	Other			
4407 99 40	Sanded	2,5	A	
	Other			
4407 99 91	Of poplar	0	A	
4407 99 96	Of tropical wood	0	A	
4407 99 98	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	Other			
4408 10 91	Small boards for the manufacture of pencils	0	A	
4408 10 98	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
-	Of tropical wood specified in subheading note 2 to this chapter			
4408 31	Dark red meranti, light red meranti and meranti bakau			
4408 31 11	End-jointed, whether or not planed or sanded	4,9	A	
---	Other			
4408 31 21	Planed	4	A	
4408 31 25	Sanded	4,9	A	
4408 31 30	Other	6	A	
4408 39	Other			
---	Acajou d'Afrique, limba, mahogany (<i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan			

CN 2012	Description	Base rate	Category	Comment
4408 39 15	Sanded; end-jointed, whether or not planed or sanded	4,9	A	
	Other			
4408 39 21	Planed	4	A	
4408 39 30	Other	6	A	
	Other			
4408 39 55	Planed; sanded; end-jointed, whether or not planed or sanded	3	A	
	Other			
4408 39 70	Small boards for the manufacture of pencils	0	A	
	Other			
4408 39 85	Of a thickness not exceeding 1 mm	4	A	

CN 2012	Description	Base rate	Category	Comment
4408 39 95	----- Of a thickness exceeding 1 mm	4	A	
4408 90	- Other			
4408 90 15	-- Planed; sanded; end-jointed, whether or not planed or sanded	3	A	
	-- Other			
4408 90 35	--- Small boards for the manufacture of pencils	0	A	
	--- Other			
4408 90 85	----- Of a thickness not exceeding 1 mm	4	A	
4408 90 95	----- Of a thickness exceeding 1 mm	4	A	
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			

CN 2012	Description	Base rate	Category	Comment
4409 10	Coniferous			
4409 10 11	Mouldings for frames for paintings, photographs, mirrors or similar objects	0	A	
4409 10 18	Other	0	A	
-	Non-coniferous			
4409 21 00	Of bamboo	0	A	
4409 29	Other			
4409 29 10	Mouldings for frames for paintings, photographs, mirrors or similar objects	0	A	
---	Other			
4409 29 91	Blocks, strips and friezes for parquet or wood block flooring, not assembled	0	A	
4409 29 99	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	B5	
4410 11 30	Surface-covered with melamine-impregnated paper	7	B5	
4410 11 50	Surface-covered with decorative laminates of plastics	7	B5	
4410 11 90	Other	7	B5	
4410 12	Oriented strand board (OSB)			
4410 12 10	Unworked or not further worked than sanded	7	B5	

CN 2012	Description	Base rate	Category	Comment
4410 12 90	Other	7	B5	
4410 19 00	Other	7	B5	
4410 90 00	Other	7	B5	
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	B5	
4411 12 90	Other	7	B5	
4411 13	Of a thickness exceeding 5 mm but not exceeding 9 mm			
4411 13 10	Not mechanically worked or surface covered	7	B5	

CN 2012	Description	Base rate	Category	Comment
4411 13 90	Other	7	B5	
4411 14	Of a thickness exceeding 9 mm			
4411 14 10	Not mechanically worked or surface covered	7	B5	
4411 14 90	Other	7	B5	
-	Other			
4411 92	Of a density exceeding 0,8 g/cm ³			
4411 92 10	Not mechanically worked or surface covered	7	B5	
4411 92 90	Other	7	B5	
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	B5	
4411 93 90	Other	7	B5	
4411 94	Of a density not exceeding 0,5 g/cm ³			

CN 2012	Description	Base rate	Category	Comment
4411 94 10	Not mechanically worked or surface covered	7	B5	
4411 94 90	Other	7	B5	
4412	Plywood, veneered panels and similar laminated wood			
4412 10 00	Of bamboo	10	B5	
-	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 2 to this chapter			
4412 31 10	Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany (<i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola or white lauan	10	B5	

CN 2012	Description	Base rate	Category	Comment
4412 31 90	Other	7	B5	
4412 32	Other, with at least one outer ply of non-coniferous wood			
4412 32 10	Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar	7	B5	
4412 32 90	Other	7	B5	
4412 39 00	Other	7	B5	
	Other			
4412 94	Blockboard, laminboard and battenboard			
4412 94 10	With at least one outer ply of non-coniferous wood	10	B5	

CN 2012	Description	Base rate	Category	Comment
4412 94 90	Other	6	B3	
4412 99	Other			
4412 99 30	Containing at least one layer of particle board	6	B3	
	Other			
	With at least one outer ply of non-coniferous wood			
4412 99 40	Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar	10	B5	
4412 99 50	Other	10	B5	
4412 99 85	Other	10	B5	

CN 2012	Description	Base rate	Category	Comment
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	0	A	
4414 00	Wooden frames for paintings, photographs, mirrors or similar objects			
4414 00 10	Of tropical wood specified in additional note 2 to this chapter	2,5	A	
4414 00 90	Of other wood	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4415 10 10	Cases, boxes, crates, drums and similar packings	4	A	
4415 10 90	Cable-drums	3	A	
4415 20	Pallets, box pallets and other load boards; pallet collars			
4415 20 20	Flat pallets; pallet collars	3	A	
4415 20 90	Other	4	A	
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	0	A	
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	0	A	

CN 2012	Description	Base rate	Category	Comment
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes			
4418 10	Windows, French windows and their frames			
4418 10 10	Of tropical wood specified in additional note 2 to this chapter	3	A	
4418 10 50	Coniferous	3	A	
4418 10 90	Of other wood	3	A	
4418 20	Doors and their frames and thresholds			
4418 20 10	Of tropical wood specified in additional note 2 to this chapter	3	A	
4418 20 50	Coniferous	0	A	
4418 20 80	Of other wood	0	A	

CN 2012	Description	Base rate	Category	Comment
4418 40 00	Shuttering for concrete constructional work	0	A	
4418 50 00	Shingles and shakes	0	A	
4418 60 00	Posts and beams	0	A	
-	Assembled flooring panels			
4418 71 00	For mosaic floors	3	A	
4418 72 00	Other, multilayer	0	A	
4418 79 00	Other	0	A	
4418 90	Other			
4418 90 10	Glue-laminated timber	0	A	
4418 90 80	Other	0	A	
4419 00	Tableware and kitchenware, of wood			
4419 00 10	Of tropical wood specified in additional note 2 to this chapter	0	A	
4419 00 90	Of other wood	0	A	

CN 2012	Description	Base rate	Category	Comment
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 specified in additional note 2 to this chapter	3	A	
4420 10 19	Of other wood	0	A	
4420 90	Other			
4420 90 10	Wood marquetry and inlaid wood	4	A	
	Other			
4420 90 91	Of tropical wood specified in additional note 2 to this chapter	3	A	
4420 90 99	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
4421	Other articles of wood			
4421 10 00	Clothes hangers	0	A	
4421 90	Other			
4421 90 91	Of fibreboard	4	A	
4421 90 98	Other	0	A	
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	0	A	
4501 90 00	Other	0	A	
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)	0	A	

CN 2012	Description	Base rate	Category	Comment
4503	Articles of natural cork			
4503 10	Corks and stoppers			
4503 10 10	Cylindrical	4,7	A	
4503 10 90	Other	4,7	A	
4503 90 00	Other	4,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
4504 10 19	Other	4,7	A	
	Other			
4504 10 91	With a binding substance	4,7	A	
4504 10 99	Other	4,7	A	
4504 90	Other			
4504 90 20	Corks and stoppers	4,7	A	
4504 90 80	Other	4,7	A	
46	CHAPTER 46 - MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			

CN 2012	Description	Base rate	Category	Comment
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	A	
4601 21 90	Other	2,2	A	
4601 22	Of rattan			
4601 22 10	Of plaits or similar products of plaiting materials	3,7	A	

CN 2012	Description	Base rate	Category	Comment
4601 22 90	Other	2,2	A	
4601 29	Other			
4601 29 10	Of plaits or similar products of plaiting materials	3,7	A	
4601 29 90	Other	2,2	A	
-	Other			
4601 92	Of bamboo			
4601 92 05	Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A	
	Other			
4601 92 10	Of plaits or similar products of plaiting materials	3,7	A	
4601 92 90	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
4601 93	Of rattan			
4601 93 05	Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A	
	Other			
4601 93 10	Of plaits or similar products of plaiting materials	3,7	A	
4601 93 90	Other	2,2	A	
4601 94	Of other vegetable materials			
4601 94 05	Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A	
	Other			
4601 94 10	Of plaits or similar products of plaiting materials	3,7	A	
4601 94 90	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
4601 99	Other			
4601 99 05	Plaits and similar products of plaiting materials, whether or not assembled into strips	1,7	A	
	Other			
4601 99 10	Of plaits or similar products of plaiting materials	4,7	A	
4601 99 90	Other	2,7	A	
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	A	
4602 12 00	Of rattan	3,7	A	

CN 2012	Description	Base rate	Category	Comment
4602 19	Other			
4602 19 10	Straw envelopes for bottles	1,7	A	
4602 19 90	Other	3,7	A	
4602 90 00	Other	4,7	A	
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	0	A	
4701 00 90	Other	0	A	
4702 00 00	Chemical wood pulp, dissolving grades	0	A	
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades			
-	Unbleached			

CN 2012	Description	Base rate	Category	Comment
4703 11 00	Coniferous	0	A	
4703 19 00	Non-coniferous	0	A	
-	Semi-bleached or bleached			
4703 21 00	Coniferous	0	A	
4703 29 00	Non-coniferous	0	A	
4704	Chemical wood pulp, sulphite, other than dissolving grades			
-	Unbleached			
4704 11 00	Coniferous	0	A	
4704 19 00	Non-coniferous	0	A	
-	Semi-bleached or bleached			
4704 21 00	Coniferous	0	A	
4704 29 00	Non-coniferous	0	A	
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4706 20 00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A	
4706 30 00	Other, of bamboo	0	A	
-	Other			
4706 91 00	Mechanical	0	A	
4706 92 00	Chemical	0	A	
4706 93 00	Obtained by a combination of mechanical and chemical processes	0	A	
4707	Recovered (waste and scrap) paper or paperboard			

CN 2012	Description	Base rate	Category	Comment
4707 10 00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A	
4707 20 00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
4707 30 90	Other	0	A	
4707 90	Other, including unsorted waste and scrap			
4707 90 10	Unsorted	0	A	
4707 90 90	Sorted	0	A	
48	CHAPTER 48 - PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
4801 00 00	Newsprint, in rolls or sheets	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4802 10 00	Handmade paper and paperboard	0	A	
4802 20 00	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	0	A	
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	0	A	
4802 40 90	Other	0	A	
-	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			

CN 2012	Description	Base rate	Category	Comment
4802.54.00	Weighing less than 40 g/m ²	0	A	
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	0	A	
4802.55.25	Weighing 60 g/m ² or more but less than 75 g/m ²	0	A	
4802.55.30	Weighing 75 g/m ² or more but less than 80 g/m ²	0	A	
4802.55.90	Weighing 80 g/m ² or more	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4802 56 20	With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	0	A	
4802 56 80	Other	0	A	
4802 57 00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	0	A	
4802 58	Weighing more than 150 g/m ²			
4802 58 10	In rolls	0	A	
4802 58 90	Other	0	A	
-	Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
4802 61	In rolls			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4802 61 80	Other	0	A	
4802 62 00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	A	
4802 69 00	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4803 00 10	Cellulose wadding	0	A	
-	Creped paper and webs of cellulose fibres (tissues), weighing, per ply			
4803 00 31	Not more than 25 g/m ²	0	A	
4803 00 39	More than 25 g/m ²	0	A	
4803 00 90	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4804 11 11	Weighing less than 150 g/m ²	0	A	
4804 11 15	Weighing 150 g/m ² or more but less than 175 g/m ²	0	A	
4804 11 19	Weighing 175 g/m ² or more	0	A	
4804 11 90	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4804 19 12	Less than 175 g	0	A	
4804 19 19	175 g or more	0	A	
4804 19 30	Other	0	A	
4804 19 90	Other	0	A	
-	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	0	A	
4804 21 90	Other	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
4804 29 90	Other	0	A	
	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	0	A	
4804 31 58	Other	0	A	
4804 31 80	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4804 39 51	Bleached uniformly throughout the mass	0	A	
4804 39 58	Other	0	A	
4804 39 80	Other	0	A	
-	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ²			
4804 41	Unbleached			
4804 41 91	Saturating kraft	0	A	
4804 41 98	Other	0	A	
4804 42 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	0	A	
4804 49 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Other kraft paper and paperboard weighing 225 g/m ² or more			
4804 51 00	Unbleached	0	A	
4804 52 00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A	
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	0	A	
4804 59 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4805 12 00	Straw fluting paper	0	A	
4805 19	Other			
4805 19 10	Wellenstoff	0	A	
4805 19 90	Other	0	A	
-	Testliner (recycled liner board)			
4805 24 00	Weighing 150 g/m ² or less	0	A	
4805 25 00	Weighing more than 150 g/m ²	0	A	
4805 30 00	Sulphite wrapping paper	0	A	
4805 40 00	Filter paper and paperboard	0	A	

CN 2012	Description	Base rate	Category	Comment
4805 50 00	Felt paper and paperboard	0	A	
-	Other			
4805 91 00	Weighing 150 g/m ² or less	0	A	
4805 92 00	Weighing more than 150 g/m ² but less than 225 g/m ²	0	A	
4805 93	Weighing 225 g/m ² or more			
4805 93 20	Made from recovered paper	0	A	
4805 93 80	Other	0	A	
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	0	A	
4806 20 00	Greaseproof papers	0	A	
4806 30 00	Tracing papers	0	A	

CN 2012	Description	Base rate	Category	Comment
4806 40	Glassine and other glazed transparent or translucent papers			
4806 40 10	Glassine papers	0	A	
4806 40 90	Other	0	A	
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	0	A	
4807 00 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4808 40 00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	0	A	
4808 90 00	- Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4809 20 00	Self-copy paper	0	A	
4809 90 00	Other	0	A	
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			

		Description	Base rate	Category	Comment
CN 2012	--				
4810 13 00	--	In rolls	0	A	
4810 14 00	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	A	
4810 19 00	--	Other	0	A	
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
4810 22 00	--	Lightweight coated paper	0	A	

CN 2012	Description	Base rate	Category	Comment
4810 29	Other			
4810 29 30	In rolls	0	A	
4810 29 80	Other	0	A	
-	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	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4810 32 10	Coated with kaolin	0	A	
4810 32 90	Other	0	A	
4810 39 00	Other	0	A	
-	Other paper and paperboard			
4810 92	Multi-ply			
4810 92 10	Each layer bleached	0	A	
4810 92 30	With only one outer layer bleached	0	A	
4810 92 90	Other	0	A	
4810 99	Other			
4810 99 10	Bleached paper and paperboard, coated with kaolin	0	A	
4810 99 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	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	0	A	

CN 2012	Description	Base rate	Category	Comment
4811 41 90	Other	0	A	
4811 49 00	Other	0	A	
-	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)			
4811 51 00	Bleached, weighing more than 150 g/m ²	0	A	
4811 59 00	Other	0	A	
4811 60 00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A	
4811 90 00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	0	A	

CN 2012	Description	Base rate	Category	Comment
4812 00 00	Filter blocks, slabs and plates, of paper pulp	0	A	
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	0	A	
4813 20 00	- In rolls of a width not exceeding 5 cm	0	A	
4813 90	- Other			
4813 90 10	-- In rolls of a width exceeding 5 cm but not exceeding 15 cm	0	A	
4813 90 90	-- Other	0	A	
4814	Wallpaper and similar wallcoverings; window transparencies of paper			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
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	0	A	
4814 90 70	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4816 20 00	Self-copy paper	0	A	
4816 90 00	Other	0	A	
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	0	A	
4817 20 00	Letter cards, plain postcards and correspondence cards	0	A	
4817 30 00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A	

CN 2012	Description	Base rate	Category	Comment
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, bedsheets 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	0	A	
4818 10 90	Weighing, per ply, more than 25 g/m ²	0	A	

CN 2012	Description	Base rate	Category	Comment
4818 20	Handkerchiefs, cleansing or facial tissues and towels			
4818 20 10	Handkerchiefs and cleansing or facial tissues	0	A	
--	Hand towels			
4818 20 91	In rolls	0	A	
4818 20 99	Other	0	A	
4818 30 00	Tablecloths and serviettes	0	A	
4818 50 00	Articles of apparel and clothing accessories	0	A	
4818 90	Other			
4818 90 10	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	0	A	
4818 90 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4819 20 00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A	
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	0	A	

CN 2012	Description	Base rate	Category	Comment
4819 40 00	Other sacks and bags, including cones	0	A	
4819 50 00	Other packing containers, including record sleeves	0	A	
4819 60 00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
4820 10 30	Notebooks, letter pads and memorandum pads	0	A	
4820 10 50	Diaries	0	A	
4820 10 90	Other	0	A	
4820 20 00	Exercise books	0	A	
4820 30 00	Binders (other than book covers), folders and file covers	0	A	
4820 40 00	Manifold business forms and interleaved carbon sets	0	A	

CN 2012	Description	Base rate	Category	Comment
4820 50 00	Albums for samples or for collections	0	A	
4820 90 00	Other	0	A	
4821	Paper or paperboard labels of all kinds, whether or not printed			
4821 10	Printed			
4821 10 10	Self-adhesive	0	A	
4821 10 90	Other	0	A	
4821 90	Other			
4821 90 10	Self-adhesive	0	A	
4821 90 90	Other	0	A	
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)			

CN 2012	Description	Base rate	Category	Comment
4822 10 00	Of a kind used for winding textile yarn	0	A	
4822 90 00	Other	0	A	
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	0	A	
4823 40 00	Rolls, sheets and dials, printed for self-recording apparatus	0	A	
-	Trays, dishes, plates, cups and the like, of paper or paperboard			
4823 61 00	Of bamboo	0	A	

CN 2012	Description	Base rate	Category	Comment
4823 69	Other			
4823 69 10	Trays, dishes and plates	0	A	
4823 69 90	Other	0	A	
4823 70	Moulded or pressed articles of paper pulp			
4823 70 10	Moulded trays and boxes for packing eggs	0	A	
4823 70 90	Other	0	A	
4823 90	Other			
4823 90 40	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	0	A	
4823 90 85	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	Other			
4901 91 00	Dictionaries and encyclopaedias, and serial instalments thereof	0	A	
4901 99 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material			
4902 10 00	Appearing at least four times a week	0	A	
4902 90 00	Other	0	A	
4903 00 00	Children's picture, drawing or colouring books	0	A	
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	0	A	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed			

CN 2012	Description	Base rate	Category	Comment
4905 10 00	Globes	0	A	
-	Other			
4905 91 00	In book form	0	A	
4905 99 00	Other	0	A	
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	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
4907 00 10	Postage, revenue and similar stamps	0	A	
4907 00 30	Banknotes	0	A	
4907 00 90	Other	0	A	
4908	Transfers (decalcomanias)			
4908 10 00	Transfers (decalcomanias), vitrifiable	0	A	
4908 90 00	Other	0	A	
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0	A	
4910 00 00	Calendars of any kind, printed, including calendar blocks	0	A	

CN 2012	Description	Base rate	Category	Comment
4911	Other printed matter, including printed pictures and photographs			
4911 10	Trade advertising material, commercial catalogues and the like			
4911 10 10	Commercial catalogues	0	A	
4911 10 90	Other	0	A	
-	Other			
4911 91 00	Pictures, designs and photographs	0	A	
4911 99 00	Other	0	A	
50	CHAPTER 50 - SILK			
5001 00 00	Silkworm cocoons suitable for reeling	0	A	
5002 00 00	Raw silk (not thrown)	0	A	
5003 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5004 00 90	Other	4	A	
5005 00	Yarn spun from silk waste, not put up for retail sale			
5005 00 10	Unbleached, scoured or bleached	2,9	A	
5005 00 90	Other	2,9	A	
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut			
5006 00 10	Silk yarn	5	A	
5006 00 90	Yarn spun from noil or other silk waste; silkworm gut	2,9	A	

CN 2012	Description	Base rate	Category	Comment
5007	Woven fabrics of silk or of silk waste			
5007 10 00	Fabrics of noil silk	3	A	
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	A	
5007 20 19	Other	6,9	A	
--	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	A	
---	Other			

CN 2012	Description	Base rate	Category	Comment
5007 20 31	Plain-woven	7,5	A	
5007 20 39	Other	7,5	A	
	Other			
5007 20 41	Diaphanous fabrics (open weave)	7,2	A	
	Other			
5007 20 51	Unbleached, scoured or bleached	7,2	A	
5007 20 59	Dyed	7,2	A	
	Of yarns of different colours			
5007 20 61	Of a width exceeding 57 cm but not exceeding 75 cm	7,2	A	
5007 20 69	Other	7,2	A	
5007 20 71	Printed	7,2	A	
5007 90	Other fabrics			
5007 90 10	Unbleached, scoured or bleached	6,9	A	
5007 90 30	Dyed	6,9	A	
5007 90 50	Of yarns of different colours	6,9	A	
5007 90 90	Printed	6,9	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
5101 19 00	Other	0	A	
-	Degreased, not carbonised			
5101 21 00	Shorn wool	0	A	
5101 29 00	Other	0	A	
5101 30 00	Carbonised	0	A	
5102	Fine or coarse animal hair, not carded or combed			
-	Fine animal hair			

CN 2012	Description	Base rate	Category	Comment
5102 11 00	Of Kashmir (cashmere) goats	0	A	
5102 19	Other			
5102 19 10	Of angora rabbit	0	A	
5102 19 30	Of alpaca, llama or vicuna	0	A	
5102 19 40	Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	0	A	
5102 19 90	Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	0	A	
5102 20 00	Coarse animal hair	0	A	
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	0	A	
5103 10 90	Carbonised	0	A	

CN 2012	Description	Base rate	Category	Comment
5103 20 00	Other waste of wool or of fine animal hair	0	A	
5103 30 00	Waste of coarse animal hair	0	A	
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	0	A	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)			
5105 10 00	Carded wool	2	A	
-	Wool tops and other combed wool			
5105 21 00	Combed wool in fragments	2	A	
5105 29 00	Other	2	A	
-	Fine animal hair, carded or combed			
5105 31 00	Of Kashmir (cashmere) goats	2	A	
5105 39 00	Other	2	A	

CN 2012	Description	Base rate	Category	Comment
5105 40 00	Coarse animal hair, carded or combed	2	A	
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	A	
5106 10 90	Other	3,8	A	
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	A	
	Other			
5106 20 91	Unbleached	4	A	
5106 20 99	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5107 10 90	Other	3,8	A	
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	A	
5107 20 30	Other	4	A	
	Other			
	Mixed solely or mainly with synthetic staple fibres			

CN 2012	Description	Base rate	Category	Comment
5107 20 51	Unbleached	4	A	
5107 20 59	Other	4	A	
	Otherwise mixed			
5107 20 91	Unbleached	4	A	
5107 20 99	Other	4	A	
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale			
5108 10	Carded			
5108 10 10	Unbleached	3,2	A	
5108 10 90	Other	3,2	A	
5108 20	Combed			
5108 20 10	Unbleached	3,2	A	
5108 20 90	Other	3,2	A	
5109	Yarn of wool or of fine animal hair, put up for retail sale			

CN 2012	Description	Base rate	Category	Comment
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	A	
5109 10 90	-- Other	5	A	
5109 90 00	- Other	5	A	
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	A	
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			

CN 2012	Description	Base rate	Category	Comment
5111 11 00	Of a weight not exceeding 300 g/m ²	8	A	
5111 19	Other			
5111 19 10	Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	A	
5111 19 90	Of a weight exceeding 450 g/m ²	8	A	
5111 20 00	Other, mixed mainly or solely with man-made filaments	8	A	
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	A	
5111 30 30	Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	A	
5111 30 90	Of a weight exceeding 450 g/m ²	8	A	
5111 90	Other			

CN 2012	Description	Base rate	Category	Comment
5111 90 10	Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	A	
--	Other			
5111 90 91	Of a weight not exceeding 300 g/m ²	8	A	
5111 90 93	Of a weight exceeding 300 g/m ² but not exceeding 450 g/m ²	8	A	
5111 90 99	Of a weight exceeding 450 g/m ²	8	A	
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			
5112 11 00	Of a weight not exceeding 200 g/m ²	8	A	
5112 19	Other			

CN 2012	Description	Base rate	Category	Comment
5112 19 10	Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	A	
5112 19 90	Of a weight exceeding 375 g/m ²	8	A	
5112 20 00	Other, mixed mainly or solely with man-made filaments	8	A	
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	A	
5112 30 30	Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	A	
5112 30 90	Of a weight exceeding 375 g/m ²	8	A	
5112 90	Other			

CN 2012	Description	Base rate	Category	Comment
5112 90 10	Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	A	
--	Other			
5112 90 91	Of a weight not exceeding 200 g/m ²	8	A	
5112 90 93	Of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	8	A	
5112 90 99	Of a weight exceeding 375 g/m ²	8	A	
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	5,3	A	
52	CHAPTER 52 - COTTON			
5201 00	Cotton, not carded or combed			
5201 00 10	Rendered absorbent or bleached	0	A	
5201 00 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
5202	Cotton waste (including yarn waste and garnetted stock)			
5202 10 00	Yarn waste (including thread waste)	0	A	
-	Other			
5202 91 00	Garnetted stock	0	A	
5202 99 00	Other	0	A	
5203 00 00	Cotton, carded or combed	0	A	
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	A	
5204 19 00	Other	4	A	
5204 20 00	Put up for retail sale	5	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
5205 15 90	--- Measuring less than 83,33 decitex (exceeding 120 metric number)	4	A	
-	- Single yarn, of combed fibres			

CN 2012	Description	Base rate	Category	Comment
5205 21 00	Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	A	
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	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
5205 28 00	Measuring less than 83,33 decitex (exceeding 120 metric number)	4	A	
-	Multiple (folded) or cabled yarn, of uncombed fibres			

CN 2012	Description	Base rate	Category	Comment
5205 31 00	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
	- 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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
5205 48 00	Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	4	A	
	- Single yarn, of combed fibres			
5206 21 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
5206 25 00	Measuring less than 125 decitex (exceeding 80 metric number)	4	A	
-	Multiple (folded) or cabled yarn, of uncombed fibres			

CN 2012	Description	Base rate	Category	Comment
5206 31 00	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
	- Multiple (folded) or cabled yarn, of combed fibres			
5206 41 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
5206 45 00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A	
5207	Cotton yarn (other than sewing thread) put up for retail sale			
5207 10 00	Containing 85 % or more by weight of cotton	5	A	
5207 90 00	Other	5	A	
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			

CN 2012	Description	Base rate	Category	Comment
5208 11 10	Fabrics for the manufacture of bandages, dressings and medical gauzes	8	A	
5208 11 90	Other	8	A	
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	A	
5208 12 19	Exceeding 165 cm	8	A	
	Plain weave, weighing more than 130 g/m ² and of a width			
5208 12 96	Not exceeding 165 cm	8	A	
5208 12 99	Exceeding 165 cm	8	A	

CN 2012	Description	Base rate	Category	Comment
5208 13 00	3-thread or 4-thread twill, including cross twill	8	A	
5208 19 00	Other fabrics	8	A	
-	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	A	
5208 21 90	Other	8	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
5208 22 19	Exceeding 165 cm	8	A	
	Plain weave, weighing more than 130 g/m ² and of a width			
5208 22 96	Not exceeding 165 cm	8	A	
5208 22 99	Exceeding 165 cm	8	A	
5208 23 00	3-thread or 4-thread twill, including cross twill	8	A	
5208 29 00	Other fabrics	8	A	
-	Dyed			
5208 31 00	Plain weave, weighing not more than 100 g/m ²	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
5208 32 16	Not exceeding 165 cm	8	A	
5208 32 19	Exceeding 165 cm	8	A	
	Plain weave, weighing more than 130 g/m ² and of a width			
5208 32 96	Not exceeding 165 cm	8	A	
5208 32 99	Exceeding 165 cm	8	A	
5208 33 00	3-thread or 4-thread twill, including cross twill	8	A	
5208 39 00	Other fabrics	8	A	
-	Of yarns of different colours			
5208 41 00	Plain weave, weighing not more than 100 g/m ²	8	A	
5208 42 00	Plain weave, weighing more than 100 g/m ²	8	A	

CN 2012	Description	Base rate	Category	Comment
5208 43 00	3-thread or 4-thread twill, including cross twill	8	A	
5208 49 00	Other fabrics	8	A	
-	Printed			
5208 51 00	Plain weave, weighing not more than 100 g/m ²	8	A	
5208 52 00	Plain weave, weighing more than 100 g/m ²	8	A	
5208 59	Other fabrics			
5208 59 10	3-thread or 4-thread twill, including cross twill	8	A	
5208 59 90	Other	8	A	
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ²			
-	Unbleached			

CN 2012	Description	Base rate	Category	Comment
5209 11 00	Plain weave	8	A	
5209 12 00	3-thread or 4-thread twill, including cross twill	8	A	
5209 19 00	Other fabrics	8	A	
-	Bleached			
5209 21 00	Plain weave	8	A	
5209 22 00	3-thread or 4-thread twill, including cross twill	8	A	
5209 29 00	Other fabrics	8	A	
-	Dyed			
5209 31 00	Plain weave	8	A	
5209 32 00	3-thread or 4-thread twill, including cross twill	8	A	
5209 39 00	Other fabrics	8	A	
-	Of yarns of different colours			

CN 2012	Description	Base rate	Category	Comment
5209 41 00	Plain weave	8	A	
5209 42 00	Denim	8	A	
5209 43 00	Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A	
5209 49 00	Other fabrics	8	A	
-	Printed			
5209 51 00	Plain weave	8	A	
5209 52 00	3-thread or 4-thread twill, including cross twill	8	A	
5209 59 00	Other fabrics	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
5210 11 00	Plain weave	8	A	
5210 19 00	Other fabrics	8	A	
-	Bleached			
5210 21 00	Plain weave	8	A	
5210 29 00	Other fabrics	8	A	
-	Dyed			
5210 31 00	Plain weave	8	A	
5210 32 00	3-thread or 4-thread twill, including cross twill	8	A	
5210 39 00	Other fabrics	8	A	
-	Of yarns of different colours			
5210 41 00	Plain weave	8	A	
5210 49 00	Other fabrics	8	A	
-	Printed			
5210 51 00	Plain weave	8	A	
5210 59 00	Other fabrics	8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5211 12 00	3-thread or 4-thread twill, including cross twill	8	A	
5211 19 00	Other fabrics	8	A	
5211 20 00	Bleached	8	A	
-	Dyed			
5211 31 00	Plain weave	8	A	
5211 32 00	3-thread or 4-thread twill, including cross twill	8	A	

CN 2012	Description	Base rate	Category	Comment
5211 39 00	Other fabrics	8	A	
-	Of yarns of different colours			
5211 41 00	Plain weave	8	A	
5211 42 00	Denim	8	A	
5211 43 00	Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A	
5211 49	Other fabrics			
5211 49 10	Jacquard fabrics	8	A	
5211 49 90	Other	8	A	
-	Printed			
5211 51 00	Plain weave	8	A	
5211 52 00	3-thread or 4-thread twill, including cross twill	8	A	
5211 59 00	Other fabrics	8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5212 11 90	Otherwise mixed	8	A	
5212 12	Bleached			
5212 12 10	Mixed mainly or solely with flax	8	A	
5212 12 90	Otherwise mixed	8	A	
5212 13	Dyed			
5212 13 10	Mixed mainly or solely with flax	8	A	
5212 13 90	Otherwise mixed	8	A	
5212 14	Of yarns of different colours			
5212 14 10	Mixed mainly or solely with flax	8	A	
5212 14 90	Otherwise mixed	8	A	

CN 2012	Description	Base rate	Category	Comment
5212 15	Printed			
5212 15 10	Mixed mainly or solely with flax	8	A	
5212 15 90	Otherwise mixed	8	A	
-	Weighing more than 200 g/m ²			
5212 21	Unbleached			
5212 21 10	Mixed mainly or solely with flax	8	A	
5212 21 90	Otherwise mixed	8	A	
5212 22	Bleached			
5212 22 10	Mixed mainly or solely with flax	8	A	
5212 22 90	Otherwise mixed	8	A	
5212 23	Dyed			
5212 23 10	Mixed mainly or solely with flax	8	A	
5212 23 90	Otherwise mixed	8	A	
5212 24	Of yarns of different colours			
5212 24 10	Mixed mainly or solely with flax	8	A	

CN 2012	Description	Base rate	Category	Comment
5212 24 90	Otherwise mixed	8	A	
5212 25	Printed			
5212 25 10	Mixed mainly or solely with flax	8	A	
5212 25 90	Otherwise mixed	8	A	
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	0	A	
-	Flax, broken, scutched, hackled or otherwise processed, but not spun			
5301 21 00	Broken or scutched	0	A	
5301 29 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
5301 30 00	Flax tow and waste	0	A	
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	0	A	
5302 90 00	Other	0	A	
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	0	A	
5303 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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)	0	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
5306 10 50	Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	A	
5306 10 90	Put up for retail sale	5	A	
5306 20	Multiple (folded) or cabled			
5306 20 10	Not put up for retail sale	4	A	
5306 20 90	Put up for retail sale	5	A	
5307	Yarn of jute or of other textile bast fibres of heading 5303			
5307 10 00	Single	0	A	
5307 20 00	Multiple (folded) or cabled	0	A	
5308	Yarn of other vegetable textile fibres; paper yarn			
5308 10 00	Coir yarn	0	A	
5308 20	True hemp yarn			
5308 20 10	Not put up for retail sale	3	A	

CN 2012	Description	Base rate	Category	Comment
5308 20 90	Put up for retail sale	4,9	A	
5308 90	Other			
	Ramie yarn			
5308 90 12	Measuring 277,8 decitex or more (not exceeding 36 metric number)	4	A	
5308 90 19	Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	A	
5308 90 50	Paper yarn	4	A	
5308 90 90	Other	3,8	A	
5309	Woven fabrics of flax			
-	Containing 85 % or more by weight of flax			
5309 11	Unbleached or bleached			
5309 11 10	Unbleached	8	A	

CN 2012	Description	Base rate	Category	Comment
5309 11 90	Bleached	8	A	
5309 19 00	Other	8	A	
-	Containing less than 85 % by weight of flax			
5309 21 00	Unbleached or bleached	8	A	
5309 29 00	Other	8	A	
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	A	
5310 10 90	Of a width exceeding 150 cm	4	A	
5310 90 00	Other	4	A	
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn			
5311 00 10	Of ramie	8	A	
5311 00 90	Other	5,8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5401 10 14	Other	4	A	
	Other			
5401 10 16	Textured yarn	4	A	
5401 10 18	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
5401 10 90	Put up for retail sale	5	A	
5401 20	Of artificial filaments			
5401 20 10	Not put up for retail sale	4	A	
5401 20 90	Put up for retail sale	5	A	
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	A	
5402 19 00	Other	4	A	
5402 20 00	High-tenacity yarn of polyesters	4	A	
-	Textured yarn			

CN 2012	Description	Base rate	Category	Comment
5402 31 00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4	A	
5402 32 00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	4	A	
5402 33 00	Of polyesters	4	A	
5402 34 00	Of polypropylene	4	A	
5402 39 00	Other	4	A	
-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre			
5402 44 00	Elastomeric	4	A	
5402 45 00	Other, of nylon or other polyamides	4	A	
5402 46 00	Other, of polyesters, partially oriented	4	A	
5402 47 00	Other, of polyesters	4	A	
5402 48 00	Other, of polypropylene	4	A	

CN 2012	Description	Base rate	Category	Comment
5402 49 00	Other	4	A	
-	Other yarn, single, with a twist exceeding 50 turns per metre			
5402 51 00	Of nylon or other polyamides	4	A	
5402 52 00	Of polyesters	4	A	
5402 59	Other			
5402 59 10	Of polypropylene	4	A	
5402 59 90	Other	4	A	
-	Other yarn, multiple (folded) or cabled			
5402 61 00	Of nylon or other polyamides	4	A	
5402 62 00	Of polyesters	4	A	
5402 69	Other			
5402 69 10	Of polypropylene	4	A	
5402 69 90	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	Other yarn, single			
5403 31 00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	4	A	
5403 32 00	Of viscose rayon, with a twist exceeding 120 turns per metre	4	A	
5403 33 00	Of cellulose acetate	4	A	
5403 39 00	Other	4	A	
-	Other yarn, multiple (folded) or cabled			
5403 41 00	Of viscose rayon	4	A	

CN 2012	Description	Base rate	Category	Comment
5403 42 00	Of cellulose acetate	4	A	
5403 49 00	Other	4	A	
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			
-	Monofilament			
5404 11 00	Elastomeric	4	A	
5404 12 00	Other, of polypropylene	4	A	
5404 19 00	Other	4	A	
5404 90	Other			
5404 90 10	Of polypropylene	4	A	
5404 90 90	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5406 00 00	Man-made filament yarn (other than sewing thread), put up for retail sale	5	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5407 20 19	--- 3 m or more	8	A	
5407 20 90	-- Other	8	A	
5407 30 00	- Fabrics specified in note 9 to Section XI	8	A	
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides			
5407 41 00	-- Unbleached or bleached	8	A	
5407 42 00	-- Dyed	8	A	
5407 43 00	-- Of yarns of different colours	8	A	

CN 2012	Description	Base rate	Category	Comment
5407 44 00	Printed	8	A	
-	Other woven fabrics, containing 85 % or more by weight of textured polyester filaments			
5407 51 00	Unbleached or bleached	8	A	
5407 52 00	Dyed	8	A	
5407 53 00	Of yarns of different colours	8	A	
5407 54 00	Printed	8	A	
-	Other woven fabrics, containing 85 % or more by weight of polyester filaments			
5407 61	Containing 85 % or more by weight of non-textured polyester filaments			
5407 61 10	Unbleached or bleached	8	A	
5407 61 30	Dyed	8	A	

CN 2012	Description	Base rate	Category	Comment
5407 61 50	Of yarns of different colours	8	A	
5407 61 90	Printed	8	A	
5407 69	Other			
5407 69 10	Unbleached or bleached	8	A	
5407 69 90	Other	8	A	
-	Other woven fabrics, containing 85 % or more by weight of synthetic filaments			
5407 71 00	Unbleached or bleached	8	A	
5407 72 00	Dyed	8	A	
5407 73 00	Of yarns of different colours	8	A	
5407 74 00	Printed	8	A	

CN 2012	Description	Base rate	Category	Comment
-	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	A	
5407 82 00	Dyed	8	A	
5407 83 00	Of yarns of different colours	8	A	
5407 84 00	Printed	8	A	
-	Other woven fabrics			
5407 91 00	Unbleached or bleached	8	A	
5407 92 00	Dyed	8	A	
5407 93 00	Of yarns of different colours	8	A	
5407 94 00	Printed	8	A	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			

CN 2012	Description	Base rate	Category	Comment
5408 10 00	Woven fabrics obtained from high-tenacity yarn of viscose rayon	8	A	
-	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like			
5408 21 00	Unbleached or bleached	8	A	
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	A	
5408 22 90	Other	8	A	
5408 23 00	Of yarns of different colours	8	A	
5408 24 00	Printed	8	A	
-	Other woven fabrics			

CN 2012	Description	Base rate	Category	Comment
5408 31 00	-- Unbleached or bleached	8	A	
5408 32 00	-- Dyed	8	A	
5408 33 00	-- Of yarns of different colours	8	A	
5408 34 00	-- Printed	8	A	
55	CHAPTER 55 - MAN-MADE STAPLE FIBRES			
5501	Synthetic filament tow			
5501 10 00	- Of nylon or other polyamides	4	A	
5501 20 00	- Of polyesters	4	A	
5501 30 00	- Acrylic or modacrylic	4	A	
5501 40 00	- Of polypropylene	4	A	
5501 90 00	- Other	4	A	
5502 00	Artificial filament tow			
5502 00 10	- Of viscose rayon	4	A	

CN 2012	Description	Base rate	Category	Comment
5502 00 40	- Of acetate	4	A	
5502 00 80	- Other	4	A	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning			
-	Of nylon or other polyamides			
5503 11 00	-- Of aramids	4	A	
5503 19 00	-- Other	4	A	
5503 20 00	- Of polyesters	4	B3	
5503 30 00	- Acrylic or modacrylic	4	A	
5503 40 00	- Of polypropylene	4	A	
5503 90 00	- Other	4	A	

CN 2012	Description	Base rate	Category	Comment
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning			
5504 10 00	- Of viscose rayon	4	A	
5504 90 00	- Other	4	A	
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	A	
5505 10 30	-- Of polyesters	4	A	
5505 10 50	-- Acrylic or modacrylic	4	A	
5505 10 70	-- Of polypropylene	4	A	
5505 10 90	-- Other	4	A	
5505 20 00	- Of artificial fibres	4	A	

CN 2012	Description	Base rate	Category	Comment
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning			
5506 10 00	- Of nylon or other polyamides	4	A	
5506 20 00	- Of polyesters	4	B3	
5506 30 00	- Acrylic or modacrylic	4	A	
5506 90 00	- Other	4	A	
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	4	A	
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	A	
5508 10 90	-- Put up for retail sale	5	A	

CN 2012	Description	Base rate	Category	Comment
5508 20	- Of artificial staple fibres			
5508 20 10	-- Not put up for retail sale	4	A	
5508 20 90	-- Put up for retail sale	5	A	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale			
-	Containing 85 % or more by weight of staple fibres of nylon or other polyamides			
5509 11 00	-- Single yarn	4	A	
5509 12 00	-- Multiple (folded) or cabled yarn	4	A	
-	Containing 85 % or more by weight of polyester staple fibres			
5509 21 00	-- Single yarn	4	A	

CN 2012	Description	Base rate	Category	Comment
5509 22 00	Multiple (folded) or cabled yarn	4	A	
-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
5509 31 00	Single yarn	4	A	
5509 32 00	Multiple (folded) or cabled yarn	4	A	
-	Other yarn, containing 85 % or more by weight of synthetic staple fibres			
5509 41 00	Single yarn	4	A	
5509 42 00	Multiple (folded) or cabled yarn	4	A	
-	Other yarn, of polyester staple fibres			
5509 51 00	Mixed mainly or solely with artificial staple fibres	4	A	
5509 52 00	Mixed mainly or solely with wool or fine animal hair	4	A	
5509 53 00	Mixed mainly or solely with cotton	4	A	

CN 2012	Description	Base rate	Category	Comment
5509 59 00	Other	4	A	
-	Other yarn, of acrylic or modacrylic staple fibres			
5509 61 00	Mixed mainly or solely with wool or fine animal hair	4	A	
5509 62 00	Mixed mainly or solely with cotton	4	A	
5509 69 00	Other	4	A	
-	Other yarn			
5509 91 00	Mixed mainly or solely with wool or fine animal hair	4	A	
5509 92 00	Mixed mainly or solely with cotton	4	A	
5509 99 00	Other	4	A	
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale			

CN 2012	Description	Base rate	Category	Comment
-	Containing 85 % or more by weight of artificial staple fibres			
5510 11 00	Single yarn	4	A	
5510 12 00	Multiple (folded) or cabled yarn	4	A	
5510 20 00	Other yarn, mixed mainly or solely with wool or fine animal hair	4	A	
5510 30 00	Other yarn, mixed mainly or solely with cotton	4	A	
5510 90 00	Other yarn	4	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
5511 20 00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	A	
5511 30 00	- Of artificial staple fibres	5	A	
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	A	
5512 19	-- Other			
5512 19 10	--- Printed	8	A	
5512 19 90	--- Other	8	A	

CN 2012	Description	Base rate	Category	Comment
-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
5512 21 00	Unbleached or bleached	8	A	
5512 29	Other			
5512 29 10	Printed	8	A	
5512 29 90	Other	8	A	
-	Other			
5512 91 00	Unbleached or bleached	8	A	
5512 99	Other			
5512 99 10	Printed	8	A	
5512 99 90	Other	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Unbleached or bleached			
5513 11	Of polyester staple fibres, plain weave			
5513 11 20	Of a width of 165 cm or less	8	A	
5513 11 90	Of a width of more than 165 cm	8	A	
5513 12 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5513 13 00	Other woven fabrics of polyester staple fibres	8	A	
5513 19 00	Other woven fabrics	8	A	
-	Dyed			
5513 21 00	Of polyester staple fibres, plain weave	8	A	
5513 23	Other woven fabrics of polyester staple fibres			
5513 23 10	3-thread or 4-thread twill, including cross twill	8	A	

CN 2012	Description	Base rate	Category	Comment
5513 23 90	Other	8	A	
5513 29 00	Other woven fabrics	8	A	
-	Of yarns of different colours			
5513 31 00	Of polyester staple fibres, plain weave	8	A	
5513 39 00	Other woven fabrics	8	A	
-	Printed			
5513 41 00	Of polyester staple fibres, plain weave	8	A	
5513 49 00	Other woven fabrics	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
5514 11 00	Of polyester staple fibres, plain weave	8	A	
5514 12 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 19	Other woven fabrics			
5514 19 10	Of polyester staple fibres	8	A	
5514 19 90	Other	8	A	
-	Dyed			
5514 21 00	Of polyester staple fibres, plain weave	8	A	
5514 22 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 23 00	Other woven fabrics of polyester staple fibres	8	A	
5514 29 00	Other woven fabrics	8	A	
5514 30	Of yarns of different colours			

CN 2012	Description	Base rate	Category	Comment
5514 30 10	Of polyester staple fibres, plain weave	8	A	
5514 30 30	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 30 50	Other woven fabrics of polyester staple fibres	8	A	
5514 30 90	Other woven fabrics	8	A	
-	Printed			
5514 41 00	Of polyester staple fibres, plain weave	8	A	
5514 42 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A	
5514 43 00	Other woven fabrics of polyester staple fibres	8	A	
5514 49 00	Other woven fabrics	8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5515 11 30	Printed	8	A	
5515 11 90	Other	8	A	
5515 12	Mixed mainly or solely with man-made filaments			
5515 12 10	Unbleached or bleached	8	A	
5515 12 30	Printed	8	A	
5515 12 90	Other	8	A	
5515 13	Mixed mainly or solely with wool or fine animal hair			
---	Mixed mainly or solely with carded wool or fine animal hair (woollen)			

CN 2012	Description	Base rate	Category	Comment
5515 13 11	Unbleached or bleached	8	A	
5515 13 19	Other	8	A	
	Mixed mainly or solely with combed wool or fine animal hair (worsted)			
5515 13 91	Unbleached or bleached	8	A	
5515 13 99	Other	8	A	
5515 19	Other			
5515 19 10	Unbleached or bleached	8	A	
5515 19 30	Printed	8	A	
5515 19 90	Other	8	A	
-	Of acrylic or modacrylic staple fibres			
5515 21	Mixed mainly or solely with man-made filaments			
5515 21 10	Unbleached or bleached	8	A	

CN 2012	Description	Base rate	Category	Comment
5515 21 30	Printed	8	A	
5515 21 90	Other	8	A	
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	A	
5515 22 19	Other	8	A	
	Mixed mainly or solely with combed wool or fine animal hair (worsted)			
5515 22 91	Unbleached or bleached	8	A	
5515 22 99	Other	8	A	
5515 29 00	Other	8	A	
-	Other woven fabrics			

CN 2012	Description	Base rate	Category	Comment
5515 91	Mixed mainly or solely with man-made filaments			
5515 91 10	Unbleached or bleached	8	A	
5515 91 30	Printed	8	A	
5515 91 90	Other	8	A	
5515 99	Other			
5515 99 20	Unbleached or bleached	8	A	
5515 99 40	Printed	8	A	
5515 99 80	Other	8	A	
5516	Woven fabrics of artificial staple fibres			
-	Containing 85 % or more by weight of artificial staple fibres			
5516 11 00	Unbleached or bleached	8	A	

CN 2012	Description	Base rate	Category	Comment
5516 12 00	-- Dyed	8	A	
5516 13 00	-- Of yarns of different colours	8	A	
5516 14 00	-- Printed	8	A	
-	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
5516 21 00	-- Unbleached or bleached	8	A	
5516 22 00	-- Dyed	8	A	
5516 23	-- Of yarns of different colours			
5516 23 10	--- Jacquard fabrics of a width of 140 cm or more (mattress tickings)	8	A	
5516 23 90	--- Other	8	A	
5516 24 00	-- Printed	8	A	

CN 2012	Description	Base rate	Category	Comment
-	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	A	
5516 32 00	Dyed	8	A	
5516 33 00	Of yarns of different colours	8	A	
5516 34 00	Printed	8	A	
-	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton			
5516 41 00	Unbleached or bleached	8	A	
5516 42 00	Dyed	8	A	
5516 43 00	Of yarns of different colours	8	A	
5516 44 00	Printed	8	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
5516 91 00	Unbleached or bleached	8	A	
5516 92 00	Dyed	8	A	
5516 93 00	Of yarns of different colours	8	A	
5516 94 00	Printed	8	A	
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			
-	Wadding; other articles of wadding			
5601 21	Of cotton			
5601 21 10	Absorbent	3,8	A	
5601 21 90	Other	3,8	A	

CN 2012	Description	Base rate	Category	Comment
5601 22	-- Of man-made fibres			
5601 22 10	--- Rolls of a diameter not exceeding 8 mm	3,8	A	
5601 22 90	--- Other	4	A	
5601 29 00	-- Other	3,8	A	
5601 30 00	- Textile flock and dust and mill neps	3,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
5602 10 11	Of jute or other textile bast fibres of heading 5303	6,7	A	
5602 10 19	Of other textile materials	6,7	A	
	Stitch-bonded fibre fabrics			
5602 10 31	Of wool or fine animal hair	6,7	A	
5602 10 38	Of other textile materials	6,7	A	
5602 10 90	Impregnated, coated, covered or laminated	6,7	A	
-	Other felt, not impregnated, coated, covered or laminated			
5602 21 00	Of wool or fine animal hair	6,7	A	
5602 29 00	Of other textile materials	6,7	A	
5602 90 00	Other	6,7	A	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated			
-	Of man-made filaments			

CN 2012	Description	Base rate	Category	Comment
5603 11	Weighing not more than 25 g/m ²			
5603 11 10	Coated or covered	4,3	A	
5603 11 90	Other	4,3	A	
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	A	
5603 12 90	Other	4,3	A	
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	A	
5603 13 90	Other	4,3	A	
5603 14	Weighing more than 150 g/m ²			
5603 14 10	Coated or covered	4,3	A	
5603 14 90	Other	4,3	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
5603 91	Weighing not more than 25 g/m ²			
5603 91 10	Coated or covered	4,3	A	
5603 91 90	Other	4,3	A	
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	A	
5603 92 90	Other	4,3	A	
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	A	
5603 93 90	Other	4,3	A	
5603 94	Weighing more than 150 g/m ²			
5603 94 10	Coated or covered	4,3	A	
5603 94 90	Other	4,3	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5604 90	- Other			
5604 90 10	-- High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	4	A	
5604 90 90	-- Other	4	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
-	Other			
5606 00 91	Gimped yarn	5,3	A	
5606 00 99	Other	5,3	A	

CN 2012	Description	Base rate	Category	Comment
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 <i>Agave</i>			
5607 21 00	Binder or baler twine	12	A	
5607 29 00	Other	12	A	
-	Of polyethylene or polypropylene			
5607 41 00	Binder or baler twine	8	A	
5607 49	Other			
----	Measuring more than 50 000 decitex (5 g/m)			
5607 49 11	Plaited or braided	8	A	
5607 49 19	Other	8	A	

CN 2012	Description	Base rate	Category	Comment
5607 49 90	Measuring 50 000 decitex (5 g/m) or less	8	A	
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	A	
5607 50 19	Other	8	A	
5607 50 30	Measuring 50 000 decitex (5 g/m) or less	8	A	
5607 50 90	Of other synthetic fibres	8	A	
5607 90	Other			
5607 90 20	Of abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	A	

CN 2012	Description	Base rate	Category	Comment
5607 90 90	Other	8	A	
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			
5608 11 20	Of twine, cordage, rope or cables	8	A	
5608 11 80	Other	8	A	
5608 19	Other			
---	Made-up nets			
----	Of nylon or other polyamides			
5608 19 11	Of twine, cordage, rope or cables	8	A	
5608 19 19	Other	8	A	
5608 19 30	Other	8	A	
5608 19 90	Other	8	A	
5608 90 00	Other	8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
5701 10 90	Other	8 MAX 2,8 EUR/m ²	A	
5701 90	Of other textile materials			

CN 2012	Description	Base rate	Category	Comment
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	A	
5701 90 90	Of other textile materials	3,5	A	
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			
5702 10 00	'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs	3	A	
5702 20 00	Floor coverings of coconut fibres (coir)	4	A	
-	Other, of pile construction, not made up			

CN 2012	Description	Base rate	Category	Comment
5702 31	Of wool or fine animal hair			
5702 31 10	Axminster carpets	8	A	
5702 31 80	Other	8	A	
5702 32	Of man-made textile materials			
5702 32 10	Axminster carpets	8	A	
5702 32 90	Other	8	A	
5702 39 00	Of other textile materials	8	A	
-	Other, of pile construction, made up			
5702 41	Of wool or fine animal hair			
5702 41 10	Axminster carpets	8	A	
5702 41 90	Other	8	A	
5702 42	Of man-made textile materials			
5702 42 10	Axminster carpets	8	A	
5702 42 90	Other	8	A	
5702 49 00	Of other textile materials	8	A	

CN 2012	Description	Base rate	Category	Comment
5702 50	- Other, not of pile construction, not made up			
5702 50 10	-- Of wool or fine animal hair	8	A	
	-- Of man-made textile materials			
5702 50 31	--- Of polypropylene	8	A	
5702 50 39	--- Other	8	A	
5702 50 90	-- Of other textile materials	8	A	
	- Other, not of pile construction, made up			
5702 91 00	-- Of wool or fine animal hair	8	A	
5702 92	-- Of man-made textile materials			
5702 92 10	--- Of polypropylene	8	A	
5702 92 90	--- Other	8	A	
5702 99 00	-- Of other textile materials	8	A	

CN 2012	Description	Base rate	Category	Comment
5703	Carpets and other textile floor coverings, tufted, whether or not made up			
5703 10 00	Of wool or fine animal hair	8	A	
5703 20	Of nylon or other polyamides			
--	Printed			
5703 20 12	Tiles, having a maximum surface area of 1 m ²	8	A	
5703 20 18	Other	8	A	
--	Other			
5703 20 92	Tiles, having a maximum surface area of 1 m ²	8	A	
5703 20 98	Other	8	A	
5703 30	Of other man-made textile materials			
--	Of polypropylene			

CN 2012	Description	Base rate	Category	Comment
5703 30 12	--- Tiles, having a maximum surface area of 1 m ²	8	A	
5703 30 18	--- Other	8	A	
	-- Other			
5703 30 82	--- Tiles, having a maximum surface area of 1 m ²	8	A	
5703 30 88	--- Other	8	A	
5703 90	- Of other textile materials			
5703 90 20	-- Tiles, having a maximum surface area of 1 m ²	8	A	
5703 90 80	-- Other	8	A	
5704	Carpets and other textile floor coverings, of felt, not tufted or flokked, whether or not made up			
5704 10 00	- Tiles, having a maximum surface area of 0,3 m ²	6,7	A	

CN 2012	Description	Base rate	Category	Comment
5704 90 00	- Other	6,7	A	
5705 00	Other carpets and other textile floor coverings, whether or not made up			
5705 00 30	- Of man-made textile materials	8	A	
5705 00 80	- Of other textile materials	8	A	
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	A	
	- Of cotton			
5801 21 00	-- Uncut weft pile fabrics	8	A	
5801 22 00	-- Cut corduroy	8	A	
5801 23 00	-- Other weft pile fabrics	8	A	

CN 2012	Description	Base rate	Category	Comment
5801 26 00	Chenille fabrics	8	A	
5801 27 00	Warp pile fabrics	8	A	
-	Of man-made fibres			
5801 31 00	Uncut weft pile fabrics	8	A	
5801 32 00	Cut corduroy	8	A	
5801 33 00	Other weft pile fabrics	8	A	
5801 36 00	Chenille fabrics	8	A	
5801 37 00	Warp pile fabrics	8	A	
5801 90	Of other textile materials			
5801 90 10	Of flax	8	A	
5801 90 90	Other	8	A	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703			

CN 2012	Description	Base rate	Category	Comment
-	Terry towelling and similar woven terry fabrics, of cotton			
5802 11 00	Unbleached	8	A	
5802 19 00	Other	8	A	
5802 20 00	Terry towelling and similar woven terry fabrics, of other textile materials	8	A	
5802 30 00	Tufted textile fabrics	8	A	
5803 00	Gauze, other than narrow fabrics of heading 5806			
5803 00 10	Of cotton	5,8	A	
5803 00 30	Of silk or silk waste	7,2	A	
5803 00 90	Other	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
5804 10	Tulles and other net fabrics			
5804 10 10	Plain	6,5	A	
5804 10 90	Other	8	A	
	Mechanically made lace			
5804 21	Of man-made fibres			
5804 21 10	Made on mechanical bobbin machines	8	A	
5804 21 90	Other	8	A	
5804 29	Of other textile materials			
5804 29 10	Made on mechanical bobbin machines	8	A	
5804 29 90	Other	8	A	
5804 30 00	Handmade lace	8	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5806 20 00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	7,5	A	
-	- Other woven fabrics			
5806 31 00	-- Of cotton	7,5	A	
5806 32	-- Of man-made fibres			
5806 32 10	--- With real selvages	7,5	A	
5806 32 90	--- Other	7,5	A	
5806 39 00	-- Of other textile materials	7,5	A	

CN 2012	Description	Base rate	Category	Comment
5806 40 00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6,2	A	
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	A	
5807 10 90	Other	6,2	A	
5807 90	Other			
5807 90 10	Of felt or nonwovens	6,3	A	
5807 90 90	Other	8	A	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles			

CN 2012	Description	Base rate	Category	Comment
5808 10 00	Braids, in the piece	5	A	
5808 90 00	Other	5,3	A	
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	A	
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	A	
5810 10 90	Other	8	A	
-	Other embroidery			
5810 91	Of cotton			

CN 2012	Description	Base rate	Category	Comment
5810 91 10	Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 91 90	Other	7,2	A	
5810 92	Of man-made fibres			
5810 92 10	Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 92 90	Other	7,2	A	
5810 99	Of other textile materials			
5810 99 10	Of a value exceeding EUR 17,50/kg (net weight)	5,8	A	
5810 99 90	Other	7,2	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
5901 90 00	- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon			
5902 10	- Of nylon or other polyamides			
5902 10 10	-- Impregnated with rubber	5,6	A	
5902 10 90	-- Other	8	A	
5902 20	- Of polyesters			
5902 20 10	-- Impregnated with rubber	5,6	A	
5902 20 90	-- Other	8	A	
5902 90	- Other			
5902 90 10	-- Impregnated with rubber	5,6	A	
5902 90 90	-- Other	8	A	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902			

CN 2012	Description	Base rate	Category	Comment
5903 10	- With poly(vinyl chloride)			
5903 10 10	-- Impregnated	8	A	
5903 10 90	-- Coated, covered or laminated	8	A	
5903 20	- With polyurethane			
5903 20 10	-- Impregnated	8	A	
5903 20 90	-- Coated, covered or laminated	8	A	
5903 90	- Other			
5903 90 10	-- Impregnated	8	A	
	-- Coated, covered or laminated			
5903 90 91	--- With cellulose derivatives or other plastics, with the fabric forming the right side	8	A	
5903 90 99	--- Other	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
5904 10 00	- Linoleum	5,3	A	
5904 90 00	- Other	5,3	A	
5905 00	Textile wall coverings			
5905 00 10	- Consisting of parallel yarns, fixed on a backing of any material	5,8	A	
	- Other			
5905 00 30	-- Of flax	8	A	
5905 00 50	-- Of jute	4	A	
5905 00 70	-- Of man-made fibres	8	A	
5905 00 90	-- Other	6	A	
5906	Rubberised textile fabrics, other than those of heading 5902			
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	4,6	A	
	- Other			

CN 2012	Description	Base rate	Category	Comment
5906 91 00	Knitted or crocheted	6,5	A	
5906 99	Other			
5906 99 10	Fabrics mentioned in note 4(c) to this chapter	8	A	
5906 99 90	Other	5,6	A	
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	4,9	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
5909 00	Textile hosepipeing and similar textile tubing, with or without lining, armour or accessories of other materials			
5909 00 10	- Of synthetic fibres	6,5	A	
5909 00 90	- Of other textile materials	6,5	A	
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	A	
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter			

CN 2012	Description	Base rate	Category	Comment
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	A	
5911 20 00	- Bolting cloth, whether or not made up	4,6	A	
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)			

CN 2012	Description	Base rate	Category	Comment
5911 31	Weighing less than 650 g/m ²			
	Of silk or man-made fibres			
5911 31 11	Woven fabrics, of a kind used in papermaking machines (for example, forming fabrics)	5,8	A	
5911 31 19	Other	5,8	A	
5911 31 90	Of other textile materials	4,4	A	
5911 32	Weighing 650 g/m ² or more			
	Of silk or man-made fibres			
5911 32 11	Woven fabrics having a batt layer needled on them, of a kind used in papermaking machines (for example, press felts)	5,8	A	
5911 32 19	Other	5,8	A	
5911 32 90	Of other textile materials	4,4	A	

CN 2012	Description	Base rate	Category	Comment
5911 40 00	- Straining cloth of a kind used in oil-presses or the like, including that of human hair	6	A	
5911 90	- Other			
5911 90 10	-- Of felt	6	A	
5911 90 90	-- Other	6	A	
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	A	
	- Looped pile fabrics			
6001 21 00	-- Of cotton	8	A	
6001 22 00	-- Of man-made fibres	8	A	
6001 29 00	-- Of other textile materials	8	A	
	- Other			

CN 2012	Description	Base rate	Category	Comment
6001 91 00	-- Of cotton	8	A	
6001 92 00	-- Of man-made fibres	8	A	
6001 99 00	-- Of other textile materials	8	A	
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	A	
6002 90 00	- Other	6,5	A	
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002			

CN 2012	Description	Base rate	Category	Comment
6003 10 00	- Of wool or fine animal hair	8	A	
6003 20 00	- Of cotton	8	A	
6003 30	- Of synthetic fibres			
6003 30 10	-- Raschel lace	8	A	
6003 30 90	-- Other	8	A	
6003 40 00	- Of artificial fibres	8	A	
6003 90 00	- Other	8	A	
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	A	
6004 90 00	- Other	6,5	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6005 22 00	Dyed	8	A	
6005 23 00	Of yarns of different colours	8	A	
6005 24 00	Printed	8	A	
-	Of synthetic fibres			
6005 31	Unbleached or bleached			
6005 31 10	For curtains, including net curtain fabric	8	A	
6005 31 50	Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 31 90	Other	8	A	
6005 32	Dyed			

CN 2012	Description	Base rate	Category	Comment
6005 32 10	For curtains, including net curtain fabric	8	A	
6005 32 50	Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 32 90	Other	8	A	
6005 33	Of yarns of different colours			
6005 33 10	For curtains, including net curtain fabric	8	A	
6005 33 50	Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 33 90	Other	8	A	
6005 34	Printed			
6005 34 10	For curtains, including net curtain fabric	8	A	
6005 34 50	Raschel lace, other than for curtains or net curtain fabric	8	A	
6005 34 90	Other	8	A	
-	Of artificial fibres			

CN 2012	Description	Base rate	Category	Comment
6005 41 00	Unbleached or bleached	8	A	
6005 42 00	Dyed	8	A	
6005 43 00	Of yarns of different colours	8	A	
6005 44 00	Printed	8	A	
6005 90	Other			
6005 90 10	Of wool or fine animal hair	8	A	
6005 90 90	Other	8	A	
6006	Other knitted or crocheted fabrics			
6006 10 00	Of wool or fine animal hair	8	A	
-	Of cotton			
6006 21 00	Unbleached or bleached	8	A	
6006 22 00	Dyed	8	A	
6006 23 00	Of yarns of different colours	8	A	
6006 24 00	Printed	8	A	
-	Of synthetic fibres			

CN 2012	Description	Base rate	Category	Comment
6006 31	Unbleached or bleached			
6006 31 10	For curtains, including net curtain fabric	8	A	
6006 31 90	Other	8	A	
6006 32	Dyed			
6006 32 10	For curtains, including net curtain fabric	8	A	
6006 32 90	Other	8	A	
6006 33	Of yarns of different colours			
6006 33 10	For curtains, including net curtain fabric	8	A	
6006 33 90	Other	8	A	
6006 34	Printed			
6006 34 10	For curtains, including net curtain fabric	8	A	

CN 2012	Description	Base rate	Category	Comment
6006 34 90	Other	8	A	
-	Of artificial fibres			
6006 41 00	Unbleached or bleached	8	A	
6006 42 00	Dyed	8	A	
6006 43 00	Of yarns of different colours	8	A	
6006 44 00	Printed	8	A	
6006 90 00	Other	8	A	
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			

CN 2012	Description	Base rate	Category	Comment
6101 20 10	Overcoats, car coats, capes, cloaks and similar articles	12	B5	
6101 20 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	B5	
6101 30	Of man-made fibres			
6101 30 10	Overcoats, car coats, capes, cloaks and similar articles	12	B3	
6101 30 90	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6101 90	Of other textile materials			
6101 90 20	Overcoats, car coats, capes, cloaks and similar articles	12	B3	
6101 90 80	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	B3	

CN 2012	Description	Base rate	Category	Comment
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	B5	
6102 10 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	B5	
6102 20	- Of cotton			
6102 20 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	B3	
6102 20 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	B3	

CN 2012	Description	Base rate	Category	Comment
6102 30	- Of man-made fibres			
6102 30 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	B3	
6102 30 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A	
6102 90	- Of other textile materials			
6102 90 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	B3	
6102 90 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	B3	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			

CN 2012	Description	Base rate	Category	Comment
6103 10	Suits			
6103 10 10	Of wool or fine animal hair	12	A	
6103 10 90	Of other textile materials	12	A	
-	Ensembles			
6103 22 00	Of cotton	12	A	
6103 23 00	Of synthetic fibres	12	B5	
6103 29 00	Of other textile materials	12	A	
-	Jackets and blazers			
6103 31 00	Of wool or fine animal hair	12	A	
6103 32 00	Of cotton	12	A	
6103 33 00	Of synthetic fibres	12	B3	
6103 39 00	Of other textile materials	12	B3	
-	Trousers, bib and brace overalls, breeches and shorts			
6103 41 00	Of wool or fine animal hair	12	A	

CN 2012	Description	Base rate	Category	Comment
6103 42 00	Of cotton	12	B5	
6103 43 00	Of synthetic fibres	12	B5	
6103 49 00	Of other textile materials	12	B3	
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	A	
6104 19	Of other textile materials			
6104 19 20	Of cotton	12	A	
6104 19 90	Of other textile materials	12	A	
-	Ensembles			
6104 22 00	Of cotton	12	A	
6104 23 00	Of synthetic fibres	12	A	

CN 2012	Description	Base rate	Category	Comment
6104 29	Of other textile materials			
6104 29 10	Of wool or fine animal hair	12	A	
6104 29 90	Of other textile materials	12	A	
-	Jackets and blazers			
6104 31 00	Of wool or fine animal hair	12	A	
6104 32 00	Of cotton	12	A	
6104 33 00	Of synthetic fibres	12	B5	
6104 39 00	Of other textile materials	12	A	
-	Dresses			
6104 41 00	Of wool or fine animal hair	12	A	
6104 42 00	Of cotton	12	A	
6104 43 00	Of synthetic fibres	12	B3	
6104 44 00	Of artificial fibres	12	A	
6104 49 00	Of other textile materials	12	A	
-	Skirts and divided skirts			

CN 2012	Description	Base rate	Category	Comment
6104 51 00	Of wool or fine animal hair	12	A	
6104 52 00	Of cotton	12	A	
6104 53 00	Of synthetic fibres	12	B5	
6104 59 00	Of other textile materials	12	A	
-	Trousers, bib and brace overalls, breeches and shorts			
6104 61 00	Of wool or fine animal hair	12	A	
6104 62 00	Of cotton	12	A	
6104 63 00	Of synthetic fibres	12	B3	
6104 69 00	Of other textile materials	12	A	
6105	Men's or boys' shirts, knitted or crocheted			
6105 10 00	Of cotton	12	B5	
6105 20	Of man-made fibres			
6105 20 10	Of synthetic fibres	12	B5	
6105 20 90	Of artificial fibres	12	B5	

CN 2012	Description	Base rate	Category	Comment
6105 90	- Of other textile materials			
6105 90 10	-- Of wool or fine animal hair	12	A	
6105 90 90	-- Of other textile materials	12	A	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
6106 10 00	- Of cotton	12	A	
6106 20 00	- Of man-made fibres	12	A	
6106 90	- Of other textile materials			
6106 90 10	-- Of wool or fine animal hair	12	A	
6106 90 30	-- Of silk or silk waste	12	A	
6106 90 50	-- Of flax or of ramie	12	A	
6106 90 90	-- Of other textile materials	12	A	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
-	Underpants and briefs			

CN 2012	Description	Base rate	Category	Comment
6107 11 00	Of cotton	12	B5	
6107 12 00	Of man-made fibres	12	B3	
6107 19 00	Of other textile materials	12	A	
-	Nightshirts and pyjamas			
6107 21 00	Of cotton	12	B5	
6107 22 00	Of man-made fibres	12	A	
6107 29 00	Of other textile materials	12	A	
-	Other			
6107 91 00	Of cotton	12	A	
6107 99 00	Of other textile materials	12	A	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted			
-	Slips and petticoats			

CN 2012	Description	Base rate	Category	Comment
6108 11 00	Of man-made fibres	12	B3	
6108 19 00	Of other textile materials	12	A	
-	Briefs and panties			
6108 21 00	Of cotton	12	B5	
6108 22 00	Of man-made fibres	12	B5	
6108 29 00	Of other textile materials	12	A	
-	Nightdresses and pyjamas			
6108 31 00	Of cotton	12	B5	
6108 32 00	Of man-made fibres	12	B3	
6108 39 00	Of other textile materials	12	A	
-	Other			
6108 91 00	Of cotton	12	A	
6108 92 00	Of man-made fibres	12	A	
6108 99 00	Of other textile materials	12	A	

CN 2012	Description	Base rate	Category	Comment
6109	T-shirts, singlets and other vests, knitted or crocheted			
6109 10 00	- Of cotton	12	B5	
6109 90	- Of other textile materials			
6109 90 20	-- Of wool or fine animal hair or man-made fibres	12	B5	
6109 90 90	-- Of other textile materials	12	B5	
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	B5	
	--- Other			

CN 2012	Description	Base rate	Category	Comment
6110 11 30	Men's or boys'	12	B5	
6110 11 90	Women's or girls'	12	B5	
6110 12	Of Kashmir (cashmere) goats			
6110 12 10	Men's or boys'	12	B5	
6110 12 90	Women's or girls'	12	B5	
6110 19	Other			
6110 19 10	Men's or boys'	12	B5	
6110 19 90	Women's or girls'	12	B5	
6110 20	Of cotton			
6110 20 10	Lightweight fine knit roll, polo or turtle-neck jumpers and pullovers	12	B5	
	Other			
6110 20 91	Men's or boys'	12	B5	
6110 20 99	Women's or girls'	12	B5	

CN 2012	Description	Base rate	Category	Comment
6110 30	Of man-made fibres			
6110 30 10	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	B5	
--	Other			
6110 30 91	Men's or boys'	12	B5	
6110 30 99	Women's or girls'	12	B5	
6110 90	Of other textile materials			
6110 90 10	Of flax or ramie	12	B5	
6110 90 90	Of other textile materials	12	B5	
6111	Babies' garments and clothing accessories, knitted or crocheted			
6111 20	Of cotton			
6111 20 10	Gloves, mittens and mitts	8,9	A	
6111 20 90	Other	12	A	
6111 30	Of synthetic fibres			
6111 30 10	Gloves, mittens and mitts	8,9	A	
6111 30 90	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
6111 90	- Of other textile materials			
	-- Of wool or fine animal hair			
6111 90 11	--- Gloves, mittens and mitts	8,9	A	
6111 90 19	--- Other	12	A	
6111 90 90	-- Of other textile materials	12	A	
6112	Tracksuits, ski suits and swimwear, knitted or crocheted			
	- Tracksuits			
6112 11 00	-- Of cotton	12	A	
6112 12 00	-- Of synthetic fibres	12	A	
6112 19 00	-- Of other textile materials	12	A	
6112 20 00	- Ski suits	12	B3	
	- Men's or boys' swimwear			
6112 31	-- Of synthetic fibres			
6112 31 10	--- Containing by weight 5 % or more of rubber thread	8	B3	

CN 2012	Description	Base rate	Category	Comment
6112 31 90	Other	12	B3	
6112 39	Of other textile materials			
6112 39 10	Containing by weight 5 % or more of rubber thread	8	A	
6112 39 90	Other	12	A	
-	Women's or girls' swimwear			
6112 41	Of synthetic fibres			
6112 41 10	Containing by weight 5 % or more of rubber thread	8	A	
6112 41 90	Other	12	B3	
6112 49	Of other textile materials			
6112 49 10	Containing by weight 5 % or more of rubber thread	8	A	
6112 49 90	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6113 00 90	- Other	12	A	
6114	Other garments, knitted or crocheted			
6114 20 00	- Of cotton	12	A	
6114 30 00	- Of man-made fibres	12	A	
6114 90 00	- Of other textile materials	12	A	
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			

CN 2012	Description	Base rate	Category	Comment
6115 10	Graduated compression hosiery (for example, stockings for varicose veins)			
6115 10 10	Stockings for varicose veins of synthetic fibres	8	A	
6115 10 90	Other	12	A	
-	Other pantyhose and tights			
6115 21 00	Of synthetic fibres, measuring per single yarn less than 67 decitex	12	A	
6115 22 00	Of synthetic fibres, measuring per single yarn 67 decitex or more	12	A	
6115 29 00	Of other textile materials	12	A	
6115 30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex			
--	Of synthetic fibres			

CN 2012	Description	Base rate	Category	Comment
6115 30 11	--- Knee-length stockings	12	A	
6115 30 19	--- Other	12	A	
6115 30 90	-- Of other textile materials	12	A	
	- Other			
6115 94 00	-- Of wool or fine animal hair	12	A	
6115 95 00	-- Of cotton	12	A	
6115 96	-- Of synthetic fibres			
6115 96 10	--- Knee-length stockings	12	A	
	--- Other			
6115 96 91	---- Women's stockings	12	A	
6115 96 99	---- Other	12	A	
6115 99 00	-- Of other textile materials	12	A	
6116	Gloves, mittens and mitts, knitted or crocheted			
6116 10	- Impregnated, coated or covered with plastics or rubber			

CN 2012	Description	Base rate	Category	Comment
6116 10 20	Gloves impregnated, coated or covered with rubber	8	A	
6116 10 80	Other	8,9	A	
-	Other			
6116 91 00	Of wool or fine animal hair	8,9	A	
6116 92 00	Of cotton	8,9	A	
6116 93 00	Of synthetic fibres	8,9	B3	
6116 99 00	Of other textile materials	8,9	A	
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	A	
6117 80	Other accessories			

CN 2012	Description	Base rate	Category	Comment
6117 80 10	Knitted or crocheted, elasticated or rubberised	8	A	
6117 80 80	Other	12	A	
6117 90 00	Parts	12	A	
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	B7	
6201 12	Of cotton			

CN 2012	Description	Base rate	Category	Comment
6201 12 10	Of a weight, per garment, not exceeding 1 kg	12	B7	
6201 12 90	Of a weight, per garment, exceeding 1 kg	12	B7	
6201 13	Of man-made fibres			
6201 13 10	Of a weight, per garment, not exceeding 1 kg	12	B7	
6201 13 90	Of a weight, per garment, exceeding 1 kg	12	B7	
6201 19 00	Of other textile materials	12	B7	
-	Other			
6201 91 00	Of wool or fine animal hair	12	B7	
6201 92 00	Of cotton	12	B7	
6201 93 00	Of man-made fibres	12	B5	
6201 99 00	Of other textile materials	12	B7	

CN 2012	Description	Base rate	Category	Comment
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	B5	
6202 12	Of cotton			
6202 12 10	Of a weight, per garment, not exceeding 1 kg	12	B7	
6202 12 90	Of a weight, per garment, exceeding 1 kg	12	B5	
6202 13	Of man-made fibres			
6202 13 10	Of a weight, per garment, not exceeding 1 kg	12	B7	

CN 2012	Description	Base rate	Category	Comment
6202 13 90	Of a weight, per garment, exceeding 1 kg	12	B5	
6202 19 00	Of other textile materials	12	B7	
-	Other			
6202 91 00	Of wool or fine animal hair	12	B7	
6202 92 00	Of cotton	12	B7	
6202 93 00	Of man-made fibres	12	B7	
6202 99 00	Of other textile materials	12	B7	
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	B7	
6203 12 00	Of synthetic fibres	12	B7	
6203 19	Of other textile materials			
6203 19 10	Of cotton	12	A	

CN 2012	Description	Base rate	Category	Comment
6203 19 30	Of artificial fibres	12	A	
6203 19 90	Of other textile materials	12	A	
-	Ensembles			
6203 22	Of cotton			
6203 22 10	Industrial and occupational	12	B5	
6203 22 80	Other	12	B5	
6203 23	Of synthetic fibres			
6203 23 10	Industrial and occupational	12	B5	
6203 23 80	Other	12	B5	
6203 29	Of other textile materials			
-	Of artificial fibres			
6203 29 11	Industrial and occupational	12	B5	
6203 29 18	Other	12	B5	
6203 29 30	Of wool or fine animal hair	12	B5	
6203 29 90	Of other textile materials	12	B5	
-	Jackets and blazers			

CN 2012	Description	Base rate	Category	Comment
6203 31 00	Of wool or fine animal hair	12	A	
6203 32	Of cotton			
6203 32 10	Industrial and occupational	12	B5	
6203 32 90	Other	12	B5	
6203 33	Of synthetic fibres			
6203 33 10	Industrial and occupational	12	B5	
6203 33 90	Other	12	B5	
6203 39	Of other textile materials			
	Of artificial fibres			
6203 39 11	Industrial and occupational	12	B5	
6203 39 19	Other	12	B5	
6203 39 90	Of other textile materials	12	B5	
-	Trousers, bib and brace overalls, breeches and shorts			

CN 2012	Description	Base rate	Category	Comment
6203 41	-- Of wool or fine animal hair			
6203 41 10	--- Trousers and breeches	12	B5	
6203 41 30	--- Bib and brace overalls	12	B5	
6203 41 90	--- Other	12	B5	
6203 42	-- Of cotton			
	--- Trousers and breeches			
6203 42 11	---- Industrial and occupational	12	B5	
	---- Other			
6203 42 31	----- Of denim	12	B5	
6203 42 33	----- Of cut corduroy	12	B5	
6203 42 35	----- Other	12	B5	
	--- Bib and brace overalls			
6203 42 51	---- Industrial and occupational	12	B5	
6203 42 59	---- Other	12	B5	
6203 42 90	--- Other	12	B5	

CN 2012	Description	Base rate	Category	Comment
6203 43	-- Of synthetic fibres			
	--- Trousers and breeches			
6203 43 11	---- Industrial and occupational	12	B5	
6203 43 19	---- Other	12	B5	
	--- Bib and brace overalls			
6203 43 31	---- Industrial and occupational	12	B5	
6203 43 39	---- Other	12	B5	
6203 43 90	--- Other	12	B5	
6203 49	-- Of other textile materials			
	--- Of artificial fibres			
	---- Trousers and breeches			
6203 49 11	----- Industrial and occupational	12	B3	
6203 49 19	----- Other	12	B3	
	---- Bib and brace overalls			

CN 2012	Description	Base rate	Category	Comment
6203 49 31	Industrial and occupational	12	B3	
6203 49 39	Other	12	B3	
6203 49 50	Other	12	B3	
6203 49 90	Of other textile materials	12	B3	
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	A	
6204 12 00	Of cotton	12	A	
6204 13 00	Of synthetic fibres	12	B5	
6204 19	Of other textile materials			
6204 19 10	Of artificial fibres	12	A	
6204 19 90	Of other textile materials	12	A	
-	Ensembles			

CN 2012	Description	Base rate	Category	Comment
6204 21 00	-- Of wool or fine animal hair	12	A	
6204 22	-- Of cotton			
6204 22 10	--- Industrial and occupational	12	A	
6204 22 80	--- Other	12	A	
6204 23	-- Of synthetic fibres			
6204 23 10	--- Industrial and occupational	12	A	
6204 23 80	--- Other	12	A	
6204 29	-- Of other textile materials			
	--- Of artificial fibres			
6204 29 11	---- Industrial and occupational	12	A	
6204 29 18	---- Other	12	A	
6204 29 90	--- Of other textile materials	12	A	
	- Jackets and blazers			
6204 31 00	-- Of wool or fine animal hair	12	A	
6204 32	-- Of cotton			
6204 32 10	--- Industrial and occupational	12	B5	

CN 2012	Description	Base rate	Category	Comment
6204 32 90	Other	12	B5	
6204 33	Of synthetic fibres			
6204 33 10	Industrial and occupational	12	B5	
6204 33 90	Other	12	B5	
6204 39	Of other textile materials			
	Of artificial fibres			
6204 39 11	Industrial and occupational	12	B3	
6204 39 19	Other	12	B3	
6204 39 90	Of other textile materials	12	B3	
	Dresses			
6204 41 00	Of wool or fine animal hair	12	B5	
6204 42 00	Of cotton	12	B5	
6204 43 00	Of synthetic fibres	12	B7	
6204 44 00	Of artificial fibres	12	B7	
6204 49	Of other textile materials			
6204 49 10	Of silk or silk waste	12	B5	

CN 2012	Description	Base rate	Category	Comment
6204 49 90	Of other textile materials	12	B5	
	Skirts and divided skirts			
6204 51 00	Of wool or fine animal hair	12	B5	
6204 52 00	Of cotton	12	B7	
6204 53 00	Of synthetic fibres	12	B7	
6204 59	Of other textile materials			
6204 59 10	Of artificial fibres	12	B7	
6204 59 90	Of other textile materials	12	B5	
	Trousers, bib and brace overalls, breeches and shorts			
6204 61	Of wool or fine animal hair			
6204 61 10	Trousers and breeches	12	B5	
6204 61 85	Other	12	B5	
6204 62	Of cotton			
	Trousers and breeches			
6204 62 11	Industrial and occupational	12	B7	
	Other			

CN 2012	Description	Base rate	Category	Comment
6204 62 31	Of denim	12	B7	
6204 62 33	Of cut corduroy	12	B7	
6204 62 39	Other	12	B7	
	Bib and brace overalls			
6204 62 51	Industrial and occupational	12	B7	
6204 62 59	Other	12	B7	
6204 62 90	Other	12	B7	
6204 63	Of synthetic fibres			
	Trousers and breeches			
6204 63 11	Industrial and occupational	12	B7	
6204 63 18	Other	12	B7	
	Bib and brace overalls			
6204 63 31	Industrial and occupational	12	B7	
6204 63 39	Other	12	B7	
6204 63 90	Other	12	B7	

CN 2012	Description	Base rate	Category	Comment
6204 69	-- Of other textile materials			
	--- Of artificial fibres			
	---- Trousers and breeches			
6204 69 11	----- Industrial and occupational	12	B7	
6204 69 18	----- Other	12	B7	
	---- Bib and brace overalls			
6204 69 31	----- Industrial and occupational	12	B7	
6204 69 39	----- Other	12	B7	
6204 69 50	----- Other	12	B7	
6204 69 90	--- Of other textile materials	12	B7	
6205	Men's or boys' shirts			
6205 20 00	- Of cotton	12	B5	
6205 30 00	- Of man-made fibres	12	B7	
6205 90	- Of other textile materials			
6205 90 10	-- Of flax or ramie	12	B7	
6205 90 80	-- Of other textile materials	12	B7	

CN 2012	Description	Base rate	Category	Comment
6206	Women's or girls' blouses, shirts and shirt-blouses			
6206 10 00	- Of silk or silk waste	12	B3	
6206 20 00	- Of wool or fine animal hair	12	B3	
6206 30 00	- Of cotton	12	B3	
6206 40 00	- Of man-made fibres	12	B5	
6206 90	- Of other textile materials			
6206 90 10	-- Of flax or ramie	12	A	
6206 90 90	-- Of other textile materials	12	A	
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles			
	- Underpants and briefs			
6207 11 00	-- Of cotton	12	B5	

CN 2012	Description	Base rate	Category	Comment
6207 19 00	Of other textile materials	12	B5	
-	Nightshirts and pyjamas			
6207 21 00	Of cotton	12	B5	
6207 22 00	Of man-made fibres	12	A	
6207 29 00	Of other textile materials	12	B5	
-	Other			
6207 91 00	Of cotton	12	A	
6207 99	Of other textile materials			
6207 99 10	Of man-made fibres	12	A	
6207 99 90	Of other textile materials	12	A	
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles			
-	Slips and petticoats			

CN 2012	Description	Base rate	Category	Comment
6208 11 00	Of man-made fibres	12	B5	
6208 19 00	Of other textile materials	12	A	
-	Nightdresses and pyjamas			
6208 21 00	Of cotton	12	A	
6208 22 00	Of man-made fibres	12	A	
6208 29 00	Of other textile materials	12	A	
-	Other			
6208 91 00	Of cotton	12	A	
6208 92 00	Of man-made fibres	12	A	
6208 99 00	Of other textile materials	12	A	
6209	Babies' garments and clothing accessories			
6209 20 00	Of cotton	10,5	B5	
6209 30 00	Of synthetic fibres	10,5	B5	
6209 90	Of other textile materials			
6209 90 10	Of wool or fine animal hair	10,5	A	

CN 2012	Description	Base rate	Category	Comment
6209 90 90	Of other textile materials	10,5	A	
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	B5	
	Of fabrics of heading 5603			
6210 10 92	Single-use gowns, of a kind used by patients or surgeons during surgical procedures	12	B5	
6210 10 98	Other	12	B5	
6210 20 00	Other garments, of the type described in subheadings 6201 11 to 6201 19	12	B5	
6210 30 00	Other garments, of the type described in subheadings 6202 11 to 6202 19	12	B5	
6210 40 00	Other men's or boys' garments	12	B5	
6210 50 00	Other women's or girls' garments	12	B5	

CN 2012	Description	Base rate	Category	Comment
6211	Tracksuits, ski suits and swimwear; other garments			
-	Swimwear			
6211 11 00	Men's or boys'	12	A	
6211 12 00	Women's or girls'	12	A	
6211 20 00	Ski suits	12	A	
-	Other garments, men's or boys'			
6211 32	Of cotton			
6211 32 10	Industrial and occupational clothing	12	B5	
-	Tracksuits with lining			
6211 32 31	With an outer shell of a single identical fabric	12	A	
-	Other			
6211 32 41	Upper parts	12	A	
6211 32 42	Lower parts	12	A	
6211 32 90	Other	12	A	
6211 33	Of man-made fibres			

CN 2012	Description	Base rate	Category	Comment
6211 33 10	Industrial and occupational clothing	12	B5	
	Tracksuits with lining			
6211 33 31	With an outer shell of a single identical fabric	12	B3	
	Other			
6211 33 41	Upper parts	12	B3	
6211 33 42	Lower parts	12	B3	
6211 33 90	Other	12	B3	
6211 39 00	Of other textile materials	12	A	
-	Other garments, women's or girls'			
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	A	
	Tracksuits with lining			

CN 2012	Description	Base rate	Category	Comment
6211 42 31	With an outer shell of a single identical fabric	12	B5	
	Other			
6211 42 41	Upper parts	12	B3	
6211 42 42	Lower parts	12	B3	
6211 42 90	Other	12	B3	
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	B5	
	Tracksuits with lining			
6211 43 31	With an outer shell of a single identical fabric	12	B3	
	Other			

CN 2012	Description	Base rate	Category	Comment
6211 43 41	Upper parts	12	A	
6211 43 42	Lower parts	12	A	
6211 43 90	Other	12	A	
6211 49 00	Of other textile materials	12	A	
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 pair of briefs	6,5	B5	
6212 10 90	Other	6,5	B5	
6212 20 00	Girdles and panty girdles	6,5	B5	
6212 30 00	Corselettes	6,5	B5	
6212 90 00	Other	6,5	B5	
6213	Handkerchiefs			

CN 2012	Description	Base rate	Category	Comment
6213 20 00	- Of cotton	10	A	
6213 90 00	- Of other textile materials	10	A	
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
6214 10 00	- Of silk or silk waste	8	B5	
6214 20 00	- Of wool or fine animal hair	8	A	
6214 30 00	- Of synthetic fibres	8	A	
6214 40 00	- Of artificial fibres	8	A	
6214 90 00	- Of other textile materials	8	A	
6215	Ties, bow ties and cravats			
6215 10 00	- Of silk or silk waste	6,3	B3	
6215 20 00	- Of man-made fibres	6,3	A	
6215 90 00	- Of other textile materials	6,3	A	
6216 00 00	Gloves, mittens and mitts	7,6	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6217 90 00	- Parts	12	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
6301 20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair			
6301 20 10	Knitted or crocheted	12	A	
6301 20 90	Other	12	A	
6301 30	Blankets (other than electric blankets) and travelling rugs, of cotton			
6301 30 10	Knitted or crocheted	12	A	
6301 30 90	Other	7,5	A	
6301 40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres			
6301 40 10	Knitted or crocheted	12	A	
6301 40 90	Other	12	A	
6301 90	Other blankets and travelling rugs			
6301 90 10	Knitted or crocheted	12	A	
6301 90 90	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
6302	Bedlinen, table linen, toilet linen and kitchen linen			
6302 10 00	Bedlinen, knitted or crocheted	12	B3	
-	Other bedlinen, printed			
6302 21 00	Of cotton	12	B3	
6302 22	Of man-made fibres			
6302 22 10	Nonwovens	6,9	A	
6302 22 90	Other	12	B3	
6302 29	Of other textile materials			
6302 29 10	Of flax or ramie	12	B5	
6302 29 90	Of other textile materials	12	B3	
-	Other bedlinen			
6302 31 00	Of cotton	12	B5	
6302 32	Of man-made fibres			
6302 32 10	Nonwovens	6,9	A	
6302 32 90	Other	12	B3	

CN 2012	Description	Base rate	Category	Comment
6302 39	Of other textile materials			
6302 39 20	Of flax or ramie	12	B5	
6302 39 90	Of other textile materials	12	B3	
6302 40 00	Table linen, knitted or crocheted	12	B3	
-	Other table linen			
6302 51 00	Of cotton	12	B3	
6302 53	Of man-made fibres			
6302 53 10	Nonwovens	6,9	A	
6302 53 90	Other	12	B3	
6302 59	Of other textile materials			
6302 59 10	Of flax	12	B5	
6302 59 90	Other	12	B5	
6302 60 00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12	B5	
-	Other			

CN 2012	Description	Base rate	Category	Comment
6302 91 00	Of cotton	12	B5	
6302 93	Of man-made fibres			
6302 93 10	Nonwovens	6,9	B5	
6302 93 90	Other	12	B5	
6302 99	Of other textile materials			
6302 99 10	Of flax	12	B5	
6302 99 90	Other	12	B5	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances			
-	Knitted or crocheted			
6303 12 00	Of synthetic fibres	12	A	
6303 19 00	Of other textile materials	12	A	
-	Other			
6303 91 00	Of cotton	12	A	
6303 92	Of synthetic fibres			
6303 92 10	Nonwovens	6,9	A	
6303 92 90	Other	12	A	

CN 2012	Description	Base rate	Category	Comment
6303 99	Of other textile materials			
6303 99 10	Nonwovens	6,9	A	
6303 99 90	Other	12	A	
6304	Other furnishing articles, excluding those of heading 9404			
-	Bedspreads			
6304 11 00	Knitted or crocheted	12	B5	
6304 19	Other			
6304 19 10	Of cotton	12	B5	
6304 19 30	Of flax or ramie	12	B5	
6304 19 90	Of other textile materials	12	B5	
-	Other			
6304 91 00	Knitted or crocheted	12	B5	
6304 92 00	Not knitted or crocheted, of cotton	12	B5	
6304 93 00	Not knitted or crocheted, of synthetic fibres	12	B5	

CN 2012	Description	Base rate	Category	Comment
6304 99 00	-- Not knitted or crocheted, of other textile materials	12	B5	
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	A	
6305 10 90	-- Other	4	A	
6305 20 00	- Of cotton	7,2	A	
	- 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	A	
6305 32 19	---- Other	7,2	A	

CN 2012	Description	Base rate	Category	Comment
6305 32 90	Other	7,2	A	
6305 33	Other, of polyethylene or polypropylene strip or the like			
6305 33 10	Knitted or crocheted	12	A	
6305 33 90	Other	7,2	A	
6305 39 00	Other	7,2	A	
6305 90 00	Of other textile materials	6,2	A	
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	A	
6306 19 00	Of other textile materials	12	A	
-	Tents			
6306 22 00	Of synthetic fibres	12	A	
6306 29 00	Of other textile materials	12	A	

CN 2012	Description	Base rate	Category	Comment
6306 30 00	Sails	12	A	
6306 40 00	Pneumatic mattresses	12	A	
6306 90 00	Other	12	A	
6307	Other made-up articles, including dress patterns			
6307 10	Floorcloths, dishcloths, dusters and similar cleaning cloths			
6307 10 10	Knitted or crocheted	12	A	
6307 10 30	Nonwovens	6,9	A	
6307 10 90	Other	7,7	A	
6307 20 00	Life jackets and lifebelts	6,3	A	
6307 90	Other			
6307 90 10	Knitted or crocheted	12	A	
	Other			
6307 90 91	Of felt	6,3	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
6307 90 92	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	6,3	A	
6307 90 98	Other	6,3	A	
	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	A	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			

CN 2012	Description	Base rate	Category	Comment
6309 00 00	Worn clothing and other worn articles	5,3	A	
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 00	Sorted	0	A	
6310 90 00	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
6401 10 00	Footwear incorporating a protective metal toecap	17	A	
-	Other footwear			
6401 92	Covering the ankle but not covering the knee			
6401 92 10	With uppers of rubber	17	A	
6401 92 90	With uppers of plastics	17	A	
6401 99 00	Other	17	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
6402 12 90	--- Snowboard boots	17	A	
6402 19 00	-- Other	16,9	A	
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	17	A	
-	- Other footwear			
6402 91	-- Covering the ankle			
6402 91 10	--- Incorporating a protective metal toecap	17	A	
6402 91 90	--- Other	16,9	A	
6402 99	-- Other			
6402 99 05	--- Incorporating a protective metal toecap	17	A	
---	- Other			
6402 99 10	----- With uppers of rubber	16,8	A	
-----	With uppers of plastics			

CN 2012	Description	Base rate	Category	Comment
-----	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	A	
6402 99 39	Other	16,8	A	
6402 99 50	Slippers and other indoor footwear	16,8	A	
-----	Other, with insoles of a length			
6402 99 91	Of less than 24 cm	16,8	A	
-----	Of 24 cm or more			
6402 99 93	Footwear which cannot be identified as men's or women's footwear	16,8	A	
-----	Other			
6402 99 96	For men	16,8	A	
6402 99 98	For women	16,8	A	

CN 2012	Description	Base rate	Category	Comment
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	B3	
6403 19 00	Other	8	A	
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	B3	
6403 40 00	Other footwear, incorporating a protective metal toecap	8	B3	
-	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	B7	

CN 2012	Description	Base rate	Category	Comment
---	Other			
-----	Covering the ankle but no part of the calf, with insoles of a length			
6403 51 11	Of less than 24 cm	8	B7	
-----	Of 24 cm or more			
6403 51 15	For men	8	B7	
6403 51 19	For women	8	B7	
-----	Other, with insoles of a length			
6403 51 91	Of less than 24 cm	8	B7	
-----	Of 24 cm or more			
6403 51 95	For men	8	B7	
6403 51 99	For women	8	B7	
6403 59	Other			
6403 59 05	Made on a base or platform of wood, not having an inner sole	8	B7	

CN 2012	Description	Base rate	Category	Comment
	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	A	
	Other, with insoles of a length			
6403 59 31	Of less than 24 cm	8	B7	
	Of 24 cm or more			
6403 59 35	For men	8	B7	
6403 59 39	For women	8	B7	
6403 59 50	Slippers and other indoor footwear	8	B7	
	Other, with insoles of a length			
6403 59 91	Of less than 24 cm	8	B7	
	Of 24 cm or more			

CN 2012	Description	Base rate	Category	Comment
6403 59 95	----- For men	8	B7	
6403 59 99	----- For women	8	B7	
	- Other footwear			
6403 91	-- Covering the ankle			
6403 91 05	--- Made on a base or platform of wood, not having an inner sole	8	B5	
	--- Other			
	---- Covering the ankle but no part of the calf, with insoles of a length			
6403 91 11 A	----- Of less than 24 cm other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B5	
6403 91 11 B	----- Of less than 24 cm, sports footwear with uppers of leather, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B3	See General Notes, paragraph 3
	----- Of 24 cm or more			

CN 2012	Description	Base rate	Category	Comment
6403 91 13 A	----- Footwear which cannot be identified as men's or women's footwear other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B5	
6403 91 13 B	----- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like, of footwear which cannot be identified as men's or women's footwear	8	B3	See General Notes, paragraph 3
	----- Other			
6403 91 16 A	----- For men other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B5	

CN 2012	Description	Base rate	Category	Comment
6403 91 16 B	----- For men, sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B3	See General Notes, paragraph 3
6403 91 18 A	----- For women other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B5	
6403 91 18 B	----- For women, sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B3	See General Notes, paragraph 3
	----- Other, with insoles of a length			
6403 91 91	----- Of less than 24 cm	8	B5	
	----- Of 24 cm or more			
6403 91 93	----- Footwear which cannot be identified as men's or women's footwear	8	B5	

	Description	Base rate	Category	Comment
CN 2012	----- Other			
6403 91 96	----- For men	8	B5	
6403 91 98	----- For women	5	B5	
6403 99	-- Other			
6403 99 05	--- Made on a base or platform of wood, not having an inner sole	8	B7	
	--- 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	B7	
	----- Other, with insoles of a length			
6403 99 31	----- Of less than 24 cm	8	B7	
	----- Of 24 cm or more			

CN 2012	Description	Base rate	Category	Comment
6403 99 33	----- Footwear which cannot be identified as men's or women's footwear	8	B7	
	----- Other			
6403 99 36	----- For men	8	B7	
6403 99 38	----- For women	5	B7	
6403 99 50	----- Slippers and other indoor footwear	8	B7	
	----- Other, with insoles of a length			
6403 99 91 A	----- Of less than 24 cm other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B7	
6403 99 91 B	----- Of less than 24 cm, sports footwear tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B3	See General Notes, paragraph 3
	----- Of 24 cm or more			

CN 2012	Description	Base rate	Category	Comment
6403 99 93 A	----- Footwear which cannot be identified as men's or women's footwear other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B7	
6403 99 93 B	----- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like, of footwear which cannot be identified as men's or women's footwear	8	B3	See General Notes, paragraph 3
	----- Other			
6403 99 96 A	----- For men other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B7	

CN 2012	Description	Base rate	Category	Comment
6403 99 96 B	For men, sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8	B3	See General Notes, paragraph 3
6403 99 98 A	For women other than sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	7	B7	
6403 99 98 B	For women, sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	7	B3	See General Notes, paragraph 3
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			

CN 2012	Description	Base rate	Category	Comment
6404 11 00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16,9	A	
6404 19	Other			
6404 19 10	Slippers and other indoor footwear	16,9	B3	
6404 19 90	Other	17	B3	
6404 20	Footwear with outer soles of leather or composition leather			
6404 20 10	Slippers and other indoor footwear	17	A	
6404 20 90	Other	17	A	
6405	Other footwear			
6405 10 00	With uppers of leather or composition leather	3,5	A	
6405 20	With uppers of textile materials			
6405 20 10	With outer soles of wood or cork	3,5	A	

CN 2012	Description	Base rate	Category	Comment
--	With outer soles of other materials			
6405 20 91	Slippers and other indoor footwear	4	A	
6405 20 99	Other	4	A	
6405 90	Other			
6405 90 10	With outer soles of rubber, plastics, leather or composition leather	17	B5	
6405 90 90	With outer soles of other materials	4	A	
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			

CN 2012	Description	Base rate	Category	Comment
6406 10 10	Of leather	3	A	
6406 10 90	Of other materials	3	A	
6406 20	Outer soles and heels, of rubber or plastics			
6406 20 10	Of rubber	3	A	
6406 20 90	Of plastics	3	A	
6406 90	Other			
6406 90 30	Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	3	A	
6406 90 50	Removable insoles and other removable accessories	3	A	
6406 90 60	Outer soles of leather or composition leather	3	A	

CN 2012	Description	Base rate	Category	Comment
6406 90 90	Other	3	A	
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	A	
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	0	A	
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	0	A	

CN 2012	Description	Base rate	Category	Comment
6505 00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed			
6505 00 10	- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	B5	
-	Other			
6505 00 30	Peaked caps	2,7	A	
6505 00 90	Other	2,7	A	
6506	Other headgear, whether or not lined or trimmed			
6506 10	Safety headgear			
6506 10 10	- Of plastics	2,7	A	

CN 2012	Description	Base rate	Category	Comment
6506 10 80	Of other materials	2,7	A	
-	Other			
6506 91 00	Of rubber or of plastics	2,7	A	
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	B5	
6506 99 90	Other	2,7	A	
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7	A	
66	CHAPTER 66 - UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF			

CN 2012	Description	Base rate	Category	Comment
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)			
6601 10 00	- Garden or similar umbrellas	4,7	A	
-	Other			
6601 91 00	-- Having a telescopic shaft	4,7	A	
6601 99	-- Other			
6601 99 20	--- With a cover of woven textile materials	4,7	A	
6601 99 90	--- Other	4,7	A	
6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like	2,7	A	
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602			

CN 2012	Description	Base rate	Category	Comment
6603 20 00	Umbrella frames, including frames mounted on shafts (sticks)	5,2	A	
6603 90	Other			
6603 90 10	Handles and knobs	2,7	A	
6603 90 90	Other	5	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit			
6702 10 00	- Of plastics	4,7	A	
6702 90 00	- Of other materials	4,7	A	
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	A	
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			

CN 2012	Description	Base rate	Category	Comment
6704 11 00	Complete wigs	2,2	A	
6704 19 00	Other	2,2	A	
6704 20 00	Of human hair	2,2	A	
6704 90 00	Of other materials	2,2	A	
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)	0	A	
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)			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	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	A	
6802 23 00	Granite	1,7	A	
6802 29 00	Other stone	1,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
6802 91 00	Marble, travertine and alabaster	1,7	A	
6802 92 00	Other calcareous stone	1,7	A	
6802 93	Granite			
6802 93 10	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0	A	
6802 93 90	Other	1,7	A	
6802 99	Other stone			
6802 99 10	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0	A	
6802 99 90	Other	1,7	A	
6803 00	Worked slate and articles of slate or of agglomerated slate			

CN 2012	Description	Base rate	Category	Comment
6803 00 10	Roofing and wall slates	1,7	A	
6803 00 90	Other	1,7	A	
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	0	A	
-	Other millstones, grindstones, grinding wheels and the like			

CN 2012	Description	Base rate	Category	Comment
6804 21 00	Of agglomerated synthetic or natural diamond	1,7	A	
6804 22	Of other agglomerated abrasives or of ceramics			
	Of artificial abrasives, with binder			
	Of synthetic or artificial resin			
6804 22 12	Not reinforced	0	A	
6804 22 18	Reinforced	0	A	
6804 22 30	Of ceramics or silicates	0	A	
6804 22 50	Of other materials	0	A	
6804 22 90	Other	0	A	
6804 23 00	Of natural stone	0	A	
6804 30 00	Hand sharpening or polishing stones	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6805 20 00	- On a base of paper or paperboard only	1,7	A	
6805 30 00	- On a base of other materials	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
6806 10 00	Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	0	A	
6806 20	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)			
6806 20 10	Expanded clays	0	A	
6806 20 90	Other	0	A	
6806 90 00	Other	0	A	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)			
6807 10 00	In rolls	0	A	
6807 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
6809 19 00	Other	1,7	A	
6809 90 00	Other articles	1,7	A	

CN 2012	Description	Base rate	Category	Comment
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced			
-	Tiles, flagstones, bricks and similar articles			
--	Building blocks and bricks			
6810 11 10	Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1,7	A	
6810 11 90	Other	1,7	A	
6810 19 00	Other	1,7	A	
-	Other articles			
6810 91 00	Prefabricated structural components for building or civil engineering	1,7	A	
6810 99 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like			
6811 40 00	- Containing asbestos	1,7	A	
-	- Not containing asbestos			
6811 81 00	-- Corrugated sheets	1,7	A	
6811 82 00	-- Other sheets, panels, tiles and similar articles	1,7	A	
6811 89 00	-- Other articles	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
6812 80 90	-- Other	3,7	A	
	- Other			
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	3,7	A	
6812 92 00	-- Paper, millboard and felt	3,7	A	
6812 93 00	-- Compressed asbestos fibre jointing, in sheets or rolls	3,7	A	
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	A	
6812 99 90	--- Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	- Not containing asbestos			
6813 81 00	-- Brake linings and pads	2,7	A	
6813 89 00	-- Other	2,7	A	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials			

CN 2012	Description	Base rate	Category	Comment
6814 10 00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	1,7	A	
6814 90 00	Other	1,7	A	
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	0	A	
6815 10 90	Other	0	A	
6815 20 00	Articles of peat	0	A	
-	Other articles			

CN 2012	Description	Base rate	Category	Comment
6815 91 00	Containing magnesite, dolomite or chromite	0	A	
6815 99 00	Other	0	A	
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	A	
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths			

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
--	Other			
6902 20 91	Containing, by weight, more than 7 % but less than 45 % of alumina (Al ₂ O ₃)	2	A	
6902 20 99	Other	2	A	
6902 90 00	Other	2	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6903 20	- Containing, by weight, more than 50 % of alumina (Al_2O_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_2O_3)	5	A	
6903 20 90	-- Containing, by weight, 45 % or more of alumina (Al_2O_3)	5	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
6903 90 90	-- Other	5	A	
	II. OTHER CERAMIC PRODUCTS			
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like			
6904 10 00	- Building bricks	2	A	
6904 90 00	- Other	2	A	
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods			

CN 2012	Description	Base rate	Category	Comment
6905 10 00	Roofing tiles	0	A	
6905 90 00	Other	0	A	
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	0	A	
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	A	
6907 90	Other			
6907 90 20	Stoneware	5	A	
6907 90 80	Other	5	A	

CN 2012	Description	Base rate	Category	Comment
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 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	7	B5	
6908 90	- Other			
--	Of common pottery			
6908 90 11	--- Double tiles of the 'Spaltplatten' type	6	B3	
6908 90 20	--- Other	5	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
6908 90 31	Double tiles of the 'Spaltplatten' type	5	A	
	Other			
6908 90 51	With a face of not more than 90 cm ²	7	B5	
	Other			
6908 90 91	Stoneware	5	A	
6908 90 93	Earthenware or fine pottery	5	A	
6908 90 99	Other	5	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Ceramic wares for laboratory, chemical or other technical uses			
6909 11 00	Of porcelain or china	5	A	
6909 12 00	Articles having a hardness equivalent to 9 or more on the Mohs scale	5	A	
6909 19 00	Other	5	A	
6909 90 00	Other	5	A	
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	B5	
6910 90 00	Other	7	B5	
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china			

CN 2012	Description	Base rate	Category	Comment
6911 10 00	Tableware and kitchenware	12	B5	
6911 90 00	Other	12	B5	
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china			
6912 00 10	Of common pottery	5	A	
6912 00 30	Stoneware	5,5	A	
6912 00 50	Earthenware or fine pottery	9	B3	
6912 00 90	Other	7	B3	
6913	Statuettes and other ornamental ceramic articles			
6913 10 00	Of porcelain or china	6	A	
6913 90	Other			
6913 90 10	Of common pottery	3,5	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
6913 90 93	Earthenware or fine pottery	6	A	
6913 90 98	Other	6	A	
6914	Other ceramic articles			
6914 10 00	Of porcelain or china	5	A	
6914 90 00	Other	3	A	
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	0	A	
-	Glass in the mass			
7001 00 91	Optical glass	3	A	
7001 00 99	Other	0	A	
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked			
7002 10 00	Balls	3	A	

CN 2012	Description	Base rate	Category	Comment
7002 20	Rods			
7002 20 10	Of optical glass	3	A	
7002 20 90	Other	3	A	
-	Tubes			
7002 31 00	Of fused quartz or other fused silica	3	A	
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	A	
7002 39 00	Other	3	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
	Other			
7003 12 91	Having a non-reflecting layer	3	A	
7003 12 99	Other	3,8 MIN 0,6 EUR/100 kg/br	A	
7003 19	Other			
7003 19 10	Of optical glass	3	A	
7003 19 90	Other	3,8 MIN 0,6 EUR/100 kg/br	A	
7003 20 00	Wired sheets	3,8 MIN 0,4 EUR/100 kg/br	A	
7003 30 00	Profiles	3	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	-- Other			
7004 20 91	--- Having a non-reflecting layer	3	A	
7004 20 99	--- Other	4,4 MIN 0,4 EUR/100 kg/br	A	
7004 90	- Other glass			
7004 90 10	-- Optical glass	3	A	
7004 90 80	-- Other	4,4 MIN 0,4 EUR/100 kg/br	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	-- Other, of a thickness			
7005 10 25	--- Not exceeding 3,5 mm	2	A	
7005 10 30	--- Exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 10 80	--- Exceeding 4,5 mm	2	A	
	- Other non-wired glass			
7005 21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground			

CN 2012	Description	Base rate	Category	Comment
7005 21 25	Of a thickness not exceeding 3,5 mm	2	A	
7005 21 30	Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 21 80	Of a thickness exceeding 4,5 mm	2	A	
7005 29	Other			
7005 29 25	Of a thickness not exceeding 3,5 mm	2	A	
7005 29 35	Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	A	
7005 29 80	Of a thickness exceeding 4,5 mm	2	A	
7005 30 00	Wired glass	2	A	
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			

CN 2012	Description	Base rate	Category	Comment
7006 00 10	Optical glass	3	A	
7006 00 90	Other	3	A	
7007	Safety glass, consisting of toughened (tempered) or laminated glass			
-	Toughened (tempered) safety glass			
--	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	A	
7007 11 90	Other	3	A	
7007 19	Other			
7007 19 10	Enamelled	3	A	
7007 19 20	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	A	

CN 2012	Description	Base rate	Category	Comment
7007 19 80	Other	3	A	
-	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	A	
7007 21 80	Other	3	A	
7007 29 00	Other	3	A	
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	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
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	A	
7008 00 89	Other	3	A	
7009	Glass mirrors, whether or not framed, including rear-view mirrors			
7009 10 00	Rear-view mirrors for vehicles	4	A	
-	Other			
7009 91 00	Unframed	4	A	
7009 92 00	Framed	4	A	
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			

CN 2012	Description	Base rate	Category	Comment
7010 10 00	- Ampoules	3	A	
7010 20 00	- Stoppers, lids and other closures	5	A	
7010 90	- Other			
7010 90 10	-- Preserving jars (sterilising jars)	5	A	
	-- Other			
7010 90 21	--- Made from tubing of glass	5	A	
	--- Other, of a nominal capacity of			
7010 90 31	---- 2,5 l or more	5	A	
	---- Less than 2,5 l			
	----- For beverages and foodstuffs			
	----- Bottles			
	----- Of colourless glass, of a nominal capacity of			
7010 90 41	----- 1 l or more	5	A	

CN 2012	Description	Base rate	Category	Comment
7010 90 43	----- More than 0,33 l but less than 1 l	5	A	
7010 90 45	----- 0,15 l or more but not more than 0,33 l	5	A	
7010 90 47	----- Less than 0,15 l	5	A	
	----- Of coloured glass, of a nominal capacity of			
7010 90 51	----- 1 l or more	5	A	
7010 90 53	----- More than 0,33 l but less than 1 l	5	A	
7010 90 55	----- 0,15 l or more but not more than 0,33 l	5	A	
7010 90 57	----- Less than 0,15 l	5	A	
	----- Other, of a nominal capacity of			
7010 90 61	----- 0,25 l or more	5	A	
7010 90 67	----- Less than 0,25 l	5	A	
	----- For pharmaceutical products, of a nominal capacity			

CN 2012	Description	Base rate	Category	Comment
7010 90 71	----- Exceeding 0,055 l	5	A	
7010 90 79	----- Not exceeding 0,055 l	5	A	
	----- For other products			
7010 90 91	----- Of colourless glass	5	A	
7010 90 99	----- Of coloured glass	5	A	
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	A	
7011 20 00	- For cathode ray tubes	4	A	
7011 90 00	- Other	4	A	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)			

CN 2012	Description	Base rate	Category	Comment
7013 10 00	- Of glass ceramics	11	B3	
	- Stemware drinking glasses, other than of glass ceramics			
7013 22	-- Of lead crystal			
7013 22 10	--- Gathered by hand	11	B3	
7013 22 90	--- Gathered mechanically	11	B3	
7013 28	-- Other			
7013 28 10	--- Gathered by hand	11	B3	
7013 28 90	--- Gathered mechanically	11	B3	
	- Other drinking glasses, other than of glass ceramics			
7013 33	-- Of lead crystal			
	--- Gathered by hand			
7013 33 11	---- Cut or otherwise decorated	11	B3	
7013 33 19	---- Other	11	B3	
	--- Gathered mechanically			

CN 2012	Description	Base rate	Category	Comment
7013 33 91	Cut or otherwise decorated	11	B3	
7013 33 99	Other	11	B3	
7013 37	Other			
7013 37 10	Of toughened glass	11	B3	
	Other			
	Gathered by hand			
7013 37 51	Cut or otherwise decorated	11	B3	
7013 37 59	Other	11	B3	
	Gathered mechanically			
7013 37 91	Cut or otherwise decorated	11	B3	
7013 37 99	Other	11	B3	
-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics			

CN 2012	Description	Base rate	Category	Comment
7013 41	-- Of lead crystal			
7013 41 10	--- Gathered by hand	11	B3	
7013 41 90	--- Gathered mechanically	11	B3	
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	B3	
7013 49	-- Other			
7013 49 10	--- Of toughened glass	11	B3	
	--- Other			
7013 49 91	---- Gathered by hand	11	B3	
7013 49 99	----- Gathered mechanically	11	B3	
	- Other glassware			
7013 91	-- Of lead crystal			
7013 91 10	--- Gathered by hand	11	B3	
7013 91 90	--- Gathered mechanically	11	B3	
7013 99 00	-- Other	11	B3	

CN 2012	Description	Base rate	Category	Comment
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	3	A	
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	A	
7015 90 00	Other	3	A	

CN 2012	Description	Base rate	Category	Comment
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	B3	
7016 90	- Other			

CN 2012	Description	Base rate	Category	Comment
7016 90 10	-- Leaded lights and the like	3	A	
7016 90 40	-- Blocks and bricks, of a kind used for building or construction purposes	3 MIN 1,2 EUR/100 kg/br	A	
7016 90 70	-- Other	3 MIN 1,2 EUR/100 kg/br	A	
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated			
7017 10 00	- Of fused quartz or other fused silica	3	A	
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	A	
7017 90 00	- Other	3	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7018 10 19	--- Other	7	B3	

CN 2012	Description	Base rate	Category	Comment
7018 10 30	Imitation pearls	0	A	
	Imitation precious or semi-precious stones			
7018 10 51	Cut and mechanically polished	0	A	
7018 10 59	Other	3	A	
7018 10 90	Other	3	A	
7018 20 00	Glass microspheres not exceeding 1 mm in diameter	3	A	
7018 90	Other			
7018 90 10	Glass eyes; articles of glass smallware	3	A	
7018 90 90	Other	6	B3	
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)			

CN 2012	Description	Base rate	Category	Comment
-	Slivers, rovings, yarn and chopped strands			
7019 11 00	Chopped strands, of a length of not more than 50 mm	7	B3	
7019 12 00	Rovings	7	B3	
7019 19	Other			
7019 19 10	Of filaments	7	B3	
7019 19 90	Of staple fibres	7	B3	
-	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products			
7019 31	Mats			
7019 31 10	Of filaments	7	B3	
7019 31 90	Other	7	B3	
7019 32	Thin sheets (voiles)			
7019 32 10	Of filaments	5	A	
7019 32 90	Other	5	A	

CN 2012	Description	Base rate	Category	Comment
7019 39 00	Other	5	A	
7019 40 00	Woven fabrics of rovings	7	B3	
	Other woven fabrics			
7019 51 00	Of a width not exceeding 30 cm	7	B3	
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	B3	
7019 59 00	Other	7	B3	
7019 90 00	Other	7	B3	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Glass inner for vacuum flasks or for other vacuum vessels			
7020 00 07	Unfinished	3	A	
7020 00 08	Finished	6	B3	
-	Other			
7020 00 10	Of fused quartz or other fused silica	3	A	
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	A	
7020 00 80	Other	3	A	



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ANNEX 3 – PART 3/3

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

Appendix 2-A-1 (Part 3)

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	- Cultured pearls			

CN 2012	Description	Base rate	Category	Comment
7101 21 00	Unworked	0	A	
7101 22 00	Worked	0	A	
7102	Diamonds, whether or not worked, but not mounted or set			
7102 10 00	Unsorted	0	A	
	Industrial			
7102 21 00	Unworked or simply sawn, cleaved or bruted	0	A	
7102 29 00	Other	0	A	
	Non-industrial			
7102 31 00	Unworked or simply sawn, cleaved or bruted	0	A	
7102 39 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	Otherwise worked			
7103 91 00	Rubies, sapphires and emeralds	0	A	
7103 99 00	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7104 10 00	Piezoelectric quartz	0	A	
7104 20 00	Other, unworked or simply sawn or roughly shaped	0	A	
7104 90 00	Other	0	A	
7105	Dust and powder of natural or synthetic precious or semi-precious stones			
7105 10 00	Of diamonds	0	A	
7105 90 00	Other	0	A	
	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	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
7106 91 00	Unwrought	0	A	
7106 92 00	Semi-manufactured	0	A	
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	0	A	
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form			
-	Non-monetary			
7108 11 00	Powder	0	A	
7108 12 00	Other unwrought forms	0	A	
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	0	A	
7108 13 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7108 20 00	Monetary	0	A	
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	0	A	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form			
-	Platinum			
7110 11 00	Unwrought or in powder form	0	A	
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	0	A	
7110 19 80	Other	0	A	
-	Palladium			
7110 21 00	Unwrought or in powder form	0	A	

CN 2012	Description	Base rate	Category	Comment
7110 29 00	Other	0	A	
-	Rhodium			
7110 31 00	Unwrought or in powder form	0	A	
7110 39 00	Other	0	A	
-	Iridium, osmium and ruthenium			
7110 41 00	Unwrought or in powder form	0	A	
7110 49 00	Other	0	A	
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7112 30 00	Ash containing precious metal or precious-metal compounds	0	A	
-	Other			
7112 91 00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A	
7112 92 00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A	
7112 99 00	Other	0	A	
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			

CN 2012	Description	Base rate	Category	Comment
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	A	
7113 19 00	Of other precious metal, whether or not plated or clad with precious metal	2,5	A	
7113 20 00	Of base metal clad with precious metal	4	A	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal			

CN 2012	Description	Base rate	Category	Comment
-	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	A	
7114 19 00	Of other precious metal, whether or not plated or clad with precious metal	2	A	
7114 20 00	Of base metal clad with precious metal	2	A	
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	0	A	
7115 90 00	Other	3	A	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)			

CN 2012	Description	Base rate	Category	Comment
7116 10 00	- Of natural or cultured pearls	0	A	
7116 20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)			
7116 20 11	-- Necklaces, bracelets and other articles made wholly of natural precious or semi-precious stones, simply strung without fasteners or other accessories	0	A	
7116 20 80	-- Other	2,5	A	
7117	Imitation jewellery			
-	Of base metal, whether or not plated with precious metal			
7117 11 00	-- Cuff links and studs	4	A	
7117 19 00	-- Other	4	A	
7117 90 00	- Other	4	A	
7118	Coin			

CN 2012	Description	Base rate	Category	Comment
7118 10 00	Coin (other than gold coin), not being legal tender	0	A	
7118 90 00	Other	0	A	
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	A	
7201 10 19	Containing by weight more than 1 % of silicon	1,7	A	
7201 10 30	Containing by weight not less than 0,1 % but less than 0,4 % of manganese	1,7	A	

CN 2012	Description	Base rate	Category	Comment
7201 10 90	Containing by weight less than 0,1 % of manganese	0	A	
7201 20 00	Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	2,2	A	
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	0	A	
7201 50 90	Other	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
7202 11 80	Other	2,7	A	
7202 19 00	Other	2,7	A	
	Ferro-silicon			
7202 21 00	Containing by weight more than 55 % of silicon	5,7	A	
7202 29	Other			
7202 29 10	Containing by weight 4 % or more but not more than 10 % of magnesium	5,7	A	
7202 29 90	Other	5,7	A	
7202 30 00	Ferro-silico-manganese	3,7	A	
	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	A	

CN 2012	Description	Base rate	Category	Comment
7202 41 90	Containing by weight more than 6 % of carbon	4	A	
7202 49	Other			
7202 49 10	Containing by weight not more than 0,05 % of carbon	7	B7	
7202 49 50	Containing by weight more than 0,05 % but not more than 0,5 % of carbon	7	B7	
7202 49 90	Containing by weight more than 0,5 % but not more than 4 % of carbon	7	B7	
7202 50 00	Ferro-silico-chromium	2,7	A	
7202 60 00	Ferro-nickel	0	A	
7202 70 00	Ferro-molybdenum	2,7	A	
7202 80 00	Ferro-tungsten and ferro-silico-tungsten	0	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
7202 91 00	Ferro-titanium and ferro-silico-titanium	2,7	A	
7202 92 00	Ferro-vanadium	2,7	A	
7202 93 00	Ferro-niobium	0	A	
7202 99	Other			
7202 99 10	Ferro-phosphorus	0	A	
7202 99 30	Ferro-silico-magnesium	2,7	A	
7202 99 80	Other	2,7	A	
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	0	A	
7203 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel			
7204 10 00	Waste and scrap of cast iron	0	A	
	Waste and scrap of alloy steel			
7204 21	Of stainless steel			
7204 21 10	Containing by weight 8 % or more of nickel	0	A	
7204 21 90	Other	0	A	
7204 29 00	Other	0	A	
7204 30 00	Waste and scrap of tinned iron or steel	0	A	
	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	0	A	

CN 2012	Description	Base rate	Category	Comment
	--- Trimmings and stampings			
7204 41 91	---- In bundles	0	A	
7204 41 99	---- Other	0	A	
7204 49	-- Other			
7204 49 10	--- Fragmentised (shredded)	0	A	
	--- Other			
7204 49 30	---- In bundles	0	A	
7204 49 90	---- Other	0	A	
7204 50 00	- Remelting scrap ingots	0	A	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel			
7205 10 00	- Granules	0	A	
	- Powders			
7205 21 00	-- Of alloy steel	0	A	
7205 29 00	-- Other	0	A	

CN 2012	Description	Base rate	Category	Comment
	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	0	A	
7206 90 00	Other	0	A	
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	0	A	
----	Other			
7207 11 14	Of a thickness not exceeding 130 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7207 11 16	Of a thickness exceeding 130 mm	0	A	
7207 11 90	Forged	0	A	
7207 12	Other, of rectangular (other than square) cross-section			
7207 12 10	Rolled or obtained by continuous casting	0	A	
7207 12 90	Forged	0	A	
7207 19	Other			
	Of circular or polygonal cross-section			
7207 19 12	Rolled or obtained by continuous casting	0	A	
7207 19 19	Forged	0	A	
7207 19 80	Other	0	A	
7207 20	Containing by weight 0,25 % or more of carbon			
	Of rectangular (including square) cross-section, the width measuring less than twice the thickness			

CN 2012	Description	Base rate	Category	Comment
---	Rolled or obtained by continuous casting			
7207 20 11	Of free-cutting steel	0	A	
---	Other, containing by weight			
7207 20 15	0,25 % or more but less than 0,6 % of carbon	0	A	
7207 20 17	0,6 % or more of carbon	0	A	
7207 20 19	Forged	0	A	
--	Other, of rectangular (other than square) cross-section			
7207 20 32	Rolled or obtained by continuous casting	0	A	
7207 20 39	Forged	0	A	
--	Of circular or polygonal cross-section			
7207 20 52	Rolled or obtained by continuous casting	0	A	
7207 20 59	Forged	0	A	
7207 20 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	- Other, in coils, not further worked than hot-rolled, pickled			
7208 25 00	-- Of a thickness of 4,75 mm or more	0	A	
7208 26 00	-- Of a thickness of 3 mm or more but less than 4,75 mm	0	A	
7208 27 00	-- Of a thickness of less than 3 mm	0	A	
	- Other, in coils, not further worked than hot-rolled			
7208 36 00	-- Of a thickness exceeding 10 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7208 37 00	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	
7208 38 00	Of a thickness of 3 mm or more but less than 4,75 mm	0	A	
7208 39 00	Of a thickness of less than 3 mm	0	A	
7208 40 00	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A	
-	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	0	A	
---	Of a thickness exceeding 10 mm but not exceeding 15 mm, of a width of			
7208 51 91	2050 mm or more	0	A	
7208 51 98	Less than 2050 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
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 1250 mm	0	A	
	Other, of a width of			
7208 52 91	2050 mm or more	0	A	
7208 52 99	Less than 2050 mm	0	A	
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 1250 mm and of a thickness of 4 mm or more	0	A	
7208 53 90	Other	0	A	
7208 54 00	Of a thickness of less than 3 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7208 90	- Other			
7208 90 20	-- Perforated	0	A	
7208 90 80	-- Other	0	A	
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	0	A	
7209 16	-- Of a thickness exceeding 1 mm but less than 3 mm			
7209 16 10	--- 'Electrical'	0	A	
7209 16 90	--- Other	0	A	
7209 17	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm			

CN 2012	Description	Base rate	Category	Comment
7209 17 10	'Electrical'	0	A	
7209 17 90	Other	0	A	
7209 18	Of a thickness of less than 0,5 mm			
7209 18 10	'Electrical'	0	A	
	Other			
7209 18 91	Of a thickness of 0,35 mm or more but less than 0,5 mm	0	A	
7209 18 99	Of a thickness of less than 0,35 mm	0	A	
-	Not in coils, not further worked than cold-rolled (cold-reduced)			
7209 25 00	Of a thickness of 3 mm or more	0	A	
7209 26	Of a thickness exceeding 1 mm but less than 3 mm			
7209 26 10	'Electrical'	0	A	

CN 2012	Description	Base rate	Category	Comment
7209 26 90	Other	0	A	
7209 27	Of a thickness of 0,5 mm or more but not exceeding 1 mm			
7209 27 10	'Electrical'	0	A	
7209 27 90	Other	0	A	
7209 28	Of a thickness of less than 0,5 mm			
7209 28 10	'Electrical'	0	A	
7209 28 90	Other	0	A	
7209 90	Other			
7209 90 20	Perforated	0	A	
7209 90 80	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7210 11 00	Of a thickness of 0,5 mm or more	0	A	
7210 12	Of a thickness of less than 0,5 mm			
7210 12 20	Tinplate	0	A	
7210 12 80	Other	0	A	
7210 20 00	Plated or coated with lead, including terne-plate	0	A	
7210 30 00	Electrolytically plated or coated with zinc	0	A	
-	Otherwise plated or coated with zinc			
7210 41 00	Corrugated	0	A	
7210 49 00	Other	0	A	
7210 50 00	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	
-	Plated or coated with aluminium			
7210 61 00	Plated or coated with aluminium-zinc alloys	0	A	

CN 2012	Description	Base rate	Category	Comment
7210 69 00	Other	0	A	
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	0	A	
7210 70 80	Other	0	A	
7210 90	Other			
7210 90 30	Clad	0	A	
7210 90 40	Tinned and printed	0	A	
7210 90 80	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7211 14 00	Other, of a thickness of 4,75 mm or more	0	A	
7211 19 00	Other	0	A	
-	Not further worked than cold-rolled (cold-reduced)			
7211 23	Containing by weight less than 0,25 % of carbon			
7211 23 20	'Electrical'	0	A	
	Other			
7211 23 30	Of a thickness of 0,35 mm or more	0	A	
7211 23 80	Of a thickness of less than 0,35 mm	0	A	
7211 29 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7211 90	- Other			
7211 90 20	-- Perforated	0	A	
7211 90 80	-- Other	0	A	
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	0	A	
7212 10 90	-- Other	0	A	
7212 20 00	- Electrolytically plated or coated with zinc	0	A	
7212 30 00	- Otherwise plated or coated with zinc	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
7212 40 80	Other	0	A	
7212 50	Otherwise plated or coated			
7212 50 20	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A	
7212 50 30	Plated or coated with chromium or nickel	0	A	
7212 50 40	Plated or coated with copper	0	A	
	Plated or coated with aluminium			
7212 50 61	Plated or coated with aluminium-zinc alloys	0	A	
7212 50 69	Other	0	A	
7212 50 90	Other	0	A	
7212 60 00	Clad	0	A	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel			

CN 2012	Description	Base rate	Category	Comment
7213 10 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A	
7213 20 00	- Other, of free-cutting steel	0	A	
	- Other			
7213 91	-- Of circular cross-section measuring less than 14 mm in diameter			
7213 91 10	--- Of a type used for concrete reinforcement	0	A	
7213 91 20	--- Of a type used for tyre cord	0	A	
	--- Other			
7213 91 41	---- Containing by weight 0,06 % or less of carbon	0	A	
7213 91 49	---- Containing by weight more than 0,06 % but less than 0,25 % of carbon	0	A	
7213 91 70	---- Containing by weight 0,25 % or more but not more than 0,75 % of carbon	0	A	

CN 2012	Description	Base rate	Category	Comment
7213 91 90	Containing by weight more than 0,75 % of carbon	0	A	
7213 99	Other			
7213 99 10	Containing by weight less than 0,25 % of carbon	0	A	
7213 99 90	Containing by weight 0,25 % or more of carbon	0	A	
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	0	A	
7214 20 00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	0	A	

CN 2012	Description	Base rate	Category	Comment
7214 30 00	Other, of free-cutting steel	0	A	
-	Other			
7214 91	Of rectangular (other than square) cross-section			
7214 91 10	Containing by weight less than 0,25 % of carbon	0	A	
7214 91 90	Containing by weight 0,25 % or more of carbon	0	A	
7214 99	Other			
---	Containing by weight less than 0,25 % of carbon			
7214 99 10	Of a type used for concrete reinforcement	0	A	
----	Other, of circular cross-section measuring in diameter			
7214 99 31	80 mm or more	0	A	
7214 99 39	Less than 80 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7214 99 50	Other	0	A	
	Containing by weight 0,25 % or more of carbon			
	Of a circular cross-section measuring in diameter			
7214 99 71	80 mm or more	0	A	
7214 99 79	Less than 80 mm	0	A	
7214 99 95	Other	0	A	
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	0	A	
7215 50	Other, not further worked than cold-formed or cold-finished			
--	Containing by weight less than 0,25 % of carbon			

CN 2012	Description	Base rate	Category	Comment
7215 50 11	Of rectangular (other than square) cross-section	0	A	
7215 50 19	Other	0	A	
7215 50 80	Containing by weight 0,25 % or more of carbon	0	A	
7215 90 00	Other	0	A	
7216	Angles, shapes and sections of iron or non-alloy steel			
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	0	A	
-	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	0	A	
7216 22 00	T sections	0	A	

CN 2012	Description	Base rate	Category	Comment
-	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	0	A	
7216 31 90	Of a height exceeding 220 mm	0	A	
7216 32	I sections			
---	Of a height of 80 mm or more but not exceeding 220 mm			
7216 32 11	With parallel flange faces	0	A	
7216 32 19	Other	0	A	
---	Of a height exceeding 220 mm			
7216 32 91	With parallel flange faces	0	A	
7216 32 99	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7216 33	H sections			
7216 33 10	Of a height of 80 mm or more but not exceeding 180 mm	0	A	
7216 33 90	Of a height exceeding 180 mm	0	A	
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	0	A	
7216 40 90	T sections	0	A	
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	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
7216 50 91	Bulb flats	0	A	
7216 50 99	Other	0	A	
-	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	0	A	
7216 61 90	Other	0	A	
7216 69 00	Other	0	A	
-	Other			
7216 91	Cold-formed or cold-finished from flat-rolled products			
7216 91 10	Profiled (ribbed) sheets	0	A	
7216 91 80	Other	0	A	
7216 99 00	Other	0	A	
7217	Wire of iron or non-alloy steel			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
	--- 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	0	A	
7217 10 39	---- Other	0	A	
7217 10 50	-- Containing by weight 0,25 % or more but less than 0,6 % of carbon	0	A	
7217 10 90	-- Containing by weight 0,6 % or more of carbon	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7217 20 30	With a maximum cross-sectional dimension of 0,8 mm or more	0	A	
7217 20 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	0	A	
7217 20 90	Containing by weight 0,6 % or more of carbon	0	A	
7217 30	Plated or coated with other base metals			
--	Containing by weight less than 0,25 % of carbon			
7217 30 41	Copper-coated	0	A	

CN 2012	Description	Base rate	Category	Comment
7217 30 49	Other	0	A	
7217 30 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	0	A	
7217 30 90	Containing by weight 0,6 % or more of carbon	0	A	
7217 90	Other			
7217 90 20	Containing by weight less than 0,25 % of carbon	0	A	
7217 90 50	Containing by weight 0,25 % or more but less than 0,6 % of carbon	0	A	
7217 90 90	Containing by weight 0,6 % or more of carbon	0	A	
	III. STAINLESS STEEL			
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel			

CN 2012	Description	Base rate	Category	Comment
7218 10 00	Ingot and other primary forms	0	A	
-	Other			
7218 91	Of rectangular (other than square) cross-section			
7218 91 10	Containing by weight 2,5 % or more of nickel	0	A	
7218 91 80	Containing by weight less than 2,5 % of nickel	0	A	
7218 99	Other			
---	Of square cross-section			
7218 99 11	Rolled or obtained by continuous casting	0	A	
7218 99 19	Forged	0	A	
---	Other			
7218 99 20	Rolled or obtained by continuous casting	0	A	
7218 99 80	Forged	0	A	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more			
-	Not further worked than hot-rolled, in coils			

CN 2012	Description	Base rate	Category	Comment
7219 11 00	Of a thickness exceeding 10 mm	0	A	
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	0	A	
7219 12 90	Containing by weight less than 2,5 % of nickel	0	A	
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	0	A	
7219 13 90	Containing by weight less than 2,5 % of nickel	0	A	
7219 14	Of a thickness of less than 3 mm			
7219 14 10	Containing by weight 2,5 % or more of nickel	0	A	
7219 14 90	Containing by weight less than 2,5 % of nickel	0	A	
-	Not further worked than hot-rolled, not in coils			

CN 2012	Description	Base rate	Category	Comment
7219 21	Of a thickness exceeding 10 mm			
7219 21 10	Containing by weight 2,5 % or more of nickel	0	A	
7219 21 90	Containing by weight less than 2,5 % of nickel	0	A	
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	0	A	
7219 22 90	Containing by weight less than 2,5 % of nickel	0	A	
7219 23 00	Of a thickness of 3 mm or more but less than 4,75 mm	0	A	
7219 24 00	Of a thickness of less than 3 mm	0	A	
-	Not further worked than cold-rolled (cold-reduced)			
7219 31 00	Of a thickness of 4,75 mm or more	0	A	
7219 32	Of a thickness of 3 mm or more but less than 4,75 mm			

CN 2012	Description	Base rate	Category	Comment
7219 32 10	Containing by weight 2,5 % or more of nickel	0	A	
7219 32 90	Containing by weight less than 2,5 % of nickel	0	A	
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	0	A	
7219 33 90	Containing by weight less than 2,5 % of nickel	0	A	
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	0	A	
7219 34 90	Containing by weight less than 2,5 % of nickel	0	A	
7219 35	Of a thickness of less than 0,5 mm			
7219 35 10	Containing by weight 2,5 % or more of nickel	0	A	
7219 35 90	Containing by weight less than 2,5 % of nickel	0	A	

CN 2012	Description	Base rate	Category	Comment
7219 90	- Other			
7219 90 20	-- Perforated	0	A	
7219 90 80	-- Other	0	A	
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	0	A	
7220 12 00	-- Of a thickness of less than 4,75 mm	0	A	
7220 20	- Not further worked than cold-rolled (cold-reduced)			
--	Of a thickness of 3 mm or more, containing by weight			
7220 20 21	--- 2,5 % or more of nickel	0	A	
7220 20 29	--- Less than 2,5 % of nickel	0	A	
--	Of a thickness exceeding 0,35 mm but of less than 3 mm, containing by weight			

CN 2012	Description	Base rate	Category	Comment
7220 20 41	2,5 % or more of nickel	0	A	
7220 20 49	Less than 2,5 % of nickel	0	A	
	Of a thickness not exceeding 0,35 mm, containing by weight			
7220 20 81	2,5 % or more of nickel	0	A	
7220 20 89	Less than 2,5 % of nickel	0	A	
7220 90	Other			
7220 90 20	Perforated	0	A	
7220 90 80	Other	0	A	
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	0	A	
7221 00 90	Containing by weight less than 2,5 % of nickel	0	A	
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel			

CN 2012	Description	Base rate	Category	Comment
-	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	0	A	
7222 11 19	Less than 2,5 % of nickel	0	A	
---	Of a diameter of less than 80 mm, containing by weight			
7222 11 81	2,5 % or more of nickel	0	A	
7222 11 89	Less than 2,5 % of nickel	0	A	
7222 19	Other			
7222 19 10	Containing by weight 2,5 % or more of nickel	0	A	
7222 19 90	Containing by weight less than 2,5 % of nickel	0	A	
7222 20	Bars and rods, not further worked than cold-formed or cold-finished			

CN 2012	Description	Base rate	Category	Comment
--	Of circular cross-section			
---	Of a diameter of 80 mm or more, containing by weight			
7222 20 11	2,5 % or more of nickel	0	A	
7222 20 19	Less than 2,5 % of nickel	0	A	
---	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	0	A	
7222 20 29	Less than 2,5 % of nickel	0	A	
---	Of a diameter of less than 25 mm, containing by weight			
7222 20 31	2,5 % or more of nickel	0	A	
7222 20 39	Less than 2,5 % of nickel	0	A	
--	Other, containing by weight			
7222 20 81	2,5 % or more of nickel	0	A	

CN 2012	Description	Base rate	Category	Comment
7222 20 89	Less than 2,5 % of nickel	0	A	
7222 30	Other bars and rods			
	Forged, containing by weight			
7222 30 51	2,5 % or more of nickel	0	A	
7222 30 91	Less than 2,5 % of nickel	0	A	
7222 30 97	Other	0	A	
7222 40	Angles, shapes and sections			
7222 40 10	Not further worked than hot-rolled, hot-drawn or extruded	0	A	
7222 40 50	Not further worked than cold-formed or cold-finished	0	A	
7222 40 90	Other	0	A	
7223 00	Wire of stainless steel			

CN 2012	Description	Base rate	Category	Comment
-	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	0	A	
7223 00 19	Other	0	A	
-	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	0	A	
7223 00 99	Other	0	A	
	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			

CN 2012	Description	Base rate	Category	Comment
7224 10	- Ingots and other primary forms			
7224 10 10	-- Of tool steel	0	A	
7224 10 90	-- Other	0	A	
7224 90	- Other			
7224 90 02	-- Of tool steel	0	A	
	-- 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	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7224 90 07	Other	0	A	
7224 90 14	Other	0	A	
7224 90 18	Forged	0	A	
	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	0	A	

CN 2012	Description	Base rate	Category	Comment
7224 90 38	Other	0	A	
7224 90 90	Forged	0	A	
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	0	A	
7225 19	Other			
7225 19 10	Hot-rolled	0	A	
7225 19 90	Cold-rolled	0	A	
7225 30	Other, not further worked than hot-rolled, in coils			
7225 30 10	Of tool steel	0	A	
7225 30 30	Of high-speed steel	0	A	
7225 30 90	Other	0	A	
7225 40	Other, not further worked than hot-rolled, not in coils			

CN 2012	Description	Base rate	Category	Comment
7225 40 12	Of tool steel	0	A	
7225 40 15	Of high-speed steel	0	A	
	Other			
7225 40 40	Of a thickness exceeding 10 mm	0	A	
7225 40 60	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0	A	
7225 40 90	Of a thickness of less than 4,75 mm	0	A	
7225 50	Other, not further worked than cold-rolled (cold-reduced)			
7225 50 20	Of high-speed steel	0	A	
7225 50 80	Other	0	A	
	Other			
7225 91 00	Electrolytically plated or coated with zinc	0	A	
7225 92 00	Otherwise plated or coated with zinc	0	A	
7225 99 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7226 19	Other			
7226 19 10	Not further worked than hot-rolled	0	A	
7226 19 80	Other	0	A	
7226 20 00	Of high-speed steel	0	A	
-	Other			
7226 91	Not further worked than hot-rolled			
7226 91 20	Of tool steel	0	A	
-	Other			
7226 91 91	Of a thickness of 4,75 mm or more	0	A	
7226 91 99	Of a thickness of less than 4,75 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7226 92 00	Not further worked than cold-rolled (cold-reduced)	0	A	
7226 99	Other			
7226 99 10	Electrolytically plated or coated with zinc	0	A	
7226 99 30	Otherwise plated or coated with zinc	0	A	
7226 99 70	Other	0	A	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel			
7227 10 00	Of high-speed steel	0	A	
7227 20 00	Of silico-manganese steel	0	A	
7227 90	Other			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
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	0	A	
7227 90 95	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7228 10 20	Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	0	A	
7228 10 50	Forged	0	A	
7228 10 90	Other	0	A	
7228 20	Bars and rods, of silico-manganese steel			
7228 20 10	Of rectangular (other than square) cross-section, hot-rolled on four faces	0	A	
--	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	0	A	
7228 20 99	Other	0	A	
7228 30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
7228 30 20	Of tool steel	0	A	

CN 2012	Description	Base rate	Category	Comment
--	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	0	A	
7228 30 49	Other	0	A	
--	Other			
---	Of circular cross-section, of a diameter of			
7228 30 61	80 mm or more	0	A	
7228 30 69	Less than 80 mm	0	A	
7228 30 70	Of rectangular (other than square) cross-section, hot-rolled on four faces	0	A	
7228 30 89	Other	0	A	
7228 40	Other bars and rods, not further worked than forged			

CN 2012	Description	Base rate	Category	Comment
7228 40 10	Of tool steel	0	A	
7228 40 90	Other	0	A	
7228 50	Other bars and rods, not further worked than cold-formed or cold-finished			
7228 50 20	Of tool steel	0	A	
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	0	A	
	Other			
	Of circular cross-section, of a diameter of			
7228 50 61	80 mm or more	0	A	
7228 50 69	Less than 80 mm	0	A	
7228 50 80	Other	0	A	
7228 60	Other bars and rods			
7228 60 20	Of tool steel	0	A	

CN 2012	Description	Base rate	Category	Comment
7228 60 80	Other	0	A	
7228 70	Angles, shapes and sections			
7228 70 10	Not further worked than hot-rolled, hot-drawn or extruded	0	A	
7228 70 90	Other	0	A	
7228 80 00	Hollow drill bars and rods	0	A	
7229	Wire of other alloy steel			
7229 20 00	Of silico-manganese steel	0	A	
7229 90	Other			
7229 90 20	Of high-speed steel	0	A	
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	0	A	
7229 90 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7301 20 00	Angles, shapes and sections	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7302 10	Rails			
7302 10 10	Current-conducting, with parts of non-ferrous metal	0	A	
	Other			
	New			
	Vignole rails			
7302 10 22	Of a weight per metre of 36 kg or more	0	A	
7302 10 28	Of a weight per metre of less than 36 kg	0	A	
7302 10 40	Grooved rails	0	A	
7302 10 50	Other	0	A	
7302 10 90	Used	0	A	
7302 30 00	Switch blades, crossing frogs, point rods and other crossing pieces	2,7	A	
7302 40 00	Fish-plates and sole plates	0	A	
7302 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
7303 00 90	Other	3,2	A	
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	0	A	
7304 19	Other			
7304 19 10	Of an external diameter not exceeding 168,3 mm	0	A	
7304 19 30	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A	
7304 19 90	Of an external diameter exceeding 406,4 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
7304 22 00	Drill pipe of stainless steel	0	A	
7304 23 00	Other drill pipe	0	A	
7304 24 00	Other, of stainless steel	0	A	
7304 29	Other			
7304 29 10	Of an external diameter not exceeding 168,3 mm	0	A	
7304 29 30	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A	
7304 29 90	Of an external diameter exceeding 406,4 mm	0	A	
-	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	0	A	
7304 31 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7304 39	Other			
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	0	A	
	Other			
	Threaded or threadable tubes (gas pipe)			
7304 39 52	Plated or coated with zinc	0	A	
7304 39 58	Other	0	A	
	Other, of an external diameter			
7304 39 92	Not exceeding 168,3 mm	0	A	
7304 39 93	Exceeding 168,3 mm but not exceeding 406,4 mm	0	A	
7304 39 98	Exceeding 406,4 mm	0	A	
-	Other, of circular cross-section, of stainless steel			

CN 2012	Description	Base rate	Category	Comment
7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	0	A	
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	0	A	
	Other			
7304 49 93	Of an external diameter not exceeding 168,3 mm	0	A	
7304 49 95	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A	
7304 49 99	Of an external diameter exceeding 406,4 mm	0	A	
-	Other, of circular cross-section, of other alloy steel			
7304 51	Cold-drawn or cold-rolled (cold-reduced)			

CN 2012	Description	Base rate	Category	Comment
---	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 51 12	Not exceeding 0,5 m	0	A	
7304 51 18	Exceeding 0,5 m	0	A	
---	Other			
7304 51 81	Precision tubes	0	A	
7304 51 89	Other	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
---	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	0	A	
7304 59 38	Exceeding 0,5 m	0	A	
---	Other			
7304 59 92	Of an external diameter not exceeding 168,3 mm	0	A	
7304 59 93	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	0	A	
7304 59 99	Of an external diameter exceeding 406,4 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7304 90 00	Other	0	A	
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	0	A	
7305 12 00	Other, longitudinally welded	0	A	
7305 19 00	Other	0	A	
7305 20 00	Casing of a kind used in drilling for oil or gas	0	A	
-	Other, welded			
7305 31 00	Longitudinally welded	0	A	
7305 39 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
7305 90 00	Other	0	A	
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	0	A	
7306 11 90	Spirally welded	0	A	
7306 19	Other			
7306 19 10	Longitudinally welded	0	A	
7306 19 90	Spirally welded	0	A	
-	Casing and tubing of a kind used in drilling for oil or gas			
7306 21 00	Welded, of stainless steel	0	A	
7306 29 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7306 30 19	--- Exceeding 2 mm	0	A	
	-- Other			
	--- Threaded or threadable tubes (gas pipe)			
7306 30 41	----- Plated or coated with zinc	0	A	
7306 30 49	----- Other	0	A	
	--- Other, of an external diameter			
	----- Not exceeding 168,3 mm			
7306 30 72	----- Plated or coated with zinc	0	A	
7306 30 77	----- Other	0	A	
7306 30 80	----- Exceeding 168,3 mm but not exceeding 406,4 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7306 40	Other, welded, of circular cross-section, of stainless steel			
7306 40 20	Cold-drawn or cold-rolled (cold-reduced)	0	A	
7306 40 80	Other	0	A	
7306 50	Other, welded, of circular cross-section, of other alloy steel			
7306 50 20	Precision tubes	0	A	
7306 50 80	Other	0	A	
-	Other, welded, of non-circular cross-section			
7306 61	Of square or rectangular cross-section			
7306 61 10	Of stainless steel	0	A	
---	Other			
7306 61 92	With a wall thickness not exceeding 2 mm	0	A	
7306 61 99	With a wall thickness exceeding 2 mm	0	A	
7306 69	Of other non-circular cross-section			

CN 2012	Description	Base rate	Category	Comment
7306 69 10	Of stainless steel	0	A	
7306 69 90	Other	0	A	
7306 90 00	Other	0	A	
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	A	
7307 11 90	Other	3,7	A	
7307 19	Other			
7307 19 10	Of malleable cast iron	3,7	A	
7307 19 90	Other	3,7	A	
-	Other, of stainless steel			
7307 21 00	Flanges	3,7	A	
7307 22	Threaded elbows, bends and sleeves			
7307 22 10	Sleeves	0	A	
7307 22 90	Elbows and bends	3,7	A	

CN 2012	Description	Base rate	Category	Comment
7307 23	Butt welding fittings			
7307 23 10	Elbows and bends	3,7	A	
7307 23 90	Other	3,7	A	
7307 29	Other			
7307 29 10	Threaded	3,7	A	
7307 29 80	Other	3,7	A	
-	Other			
7307 91 00	Flanges	3,7	A	
7307 92	Threaded elbows, bends and sleeves			
7307 92 10	Sleeves	0	A	
7307 92 90	Elbows and bends	3,7	A	
7307 93	Butt welding fittings			

CN 2012	Description	Base rate	Category	Comment
---	With greatest external diameter not exceeding 609,6 mm			
7307 93 11	Elbows and bends	3,7	A	
7307 93 19	Other	3,7	A	
---	With greatest external diameter exceeding 609,6 mm			
7307 93 91	Elbows and bends	3,7	A	
7307 93 99	Other	3,7	A	
7307 99	Other			
7307 99 10	Threaded	3,7	A	
7307 99 80	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7308 20 00	Towers and lattice masts	0	A	
7308 30 00	Doors, windows and their frames and thresholds for doors	0	A	

CN 2012	Description	Base rate	Category	Comment
7308 40 00	Equipment for scaffolding, shuttering, propping or pit-propping	0	A	
7308 90	Other			
--	Solely or principally of sheet			
7308 90 51	Panels comprising two walls of profiled (ribbed) sheet with an insulating core	0	A	
7308 90 59	Other	0	A	
7308 90 98	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
7309 00 10	- For gases (other than compressed or liquefied gas)	2,2	A	
	- For liquids			
7309 00 30	-- Lined or heat-insulated	2,2	A	
	-- Other, of a capacity			
7309 00 51	--- Exceeding 100 000 l	2,2	A	
7309 00 59	--- Not exceeding 100 000 l	2,2	A	
7309 00 90	- For solids	2,2	A	
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	A	
	- Of a capacity of less than 50 l			

CN 2012	Description	Base rate	Category	Comment
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	A	
7310 21 19	Cans of a kind used for preserving drink	2,7	A	
	Other, with a wall thickness of			
7310 21 91	Less than 0,5 mm	2,7	A	
7310 21 99	0,5 mm or more	2,7	A	
7310 29	Other			
7310 29 10	With a wall thickness of less than 0,5 mm	2,7	A	
7310 29 90	With a wall thickness of 0,5 mm or more	2,7	A	
7311 00	Containers for compressed or liquefied gas, of iron or steel			
-	Seamless			
--	For a pressure of 165 bar or more, of a capacity of			

CN 2012	Description	Base rate	Category	Comment
7311 00 11	Less than 20 l	2,7	A	
7311 00 13	20 l or more but not more than 50 l	2,7	A	
7311 00 19	More than 50 l	2,7	A	
7311 00 30	Other	2,7	A	
-	Other, of a capacity of			
7311 00 91	Less than 1 000 l	2,7	A	
7311 00 99	1 000 l or more	2,7	A	
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	0	A	
-	Other, with a maximum cross-sectional dimension			
-	Not exceeding 3 mm			

CN 2012	Description	Base rate	Category	Comment
7312 10 41	Plated or coated with copper-zinc alloys (brass)	0	A	
7312 10 49	Other	0	A	
	Exceeding 3 mm			
	Stranded wire			
7312 10 61	Not coated	0	A	
	Coated			
7312 10 65	Plated or coated with zinc	0	A	
7312 10 69	Other	0	A	
	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	0	A	
7312 10 83	Exceeding 12 mm but not exceeding 24 mm	0	A	

CN 2012	Description	Base rate	Category	Comment
7312 10 85	Exceeding 24 mm but not exceeding 48 mm	0	A	
7312 10 89	Exceeding 48 mm	0	A	
7312 10 98	Other	0	A	
7312 90 00	Other	0	A	
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	0	A	
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	0	A	
7314 14 00	Other woven cloth, of stainless steel	0	A	
7314 19 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7314 20 90	-- Other	0	A	
	- Other grill, netting and fencing, welded at the intersection			
7314 31 00	-- Plated or coated with zinc	0	A	
7314 39 00	-- Other	0	A	
	- Other cloth, grill, netting and fencing			
7314 41 00	-- Plated or coated with zinc	0	A	
7314 42 00	-- Coated with plastics	0	A	
7314 49 00	-- Other	0	A	
7314 50 00	- Expanded metal	0	A	
7315	Chain and parts thereof, of iron or steel			
	- Articulated link chain and parts thereof			

CN 2012	Description	Base rate	Category	Comment
7315 11	Roller chain			
7315 11 10	Of a kind used for cycles and motorcycles	2,7	A	
7315 11 90	Other	2,7	A	
7315 12 00	Other chain	2,7	A	
7315 19 00	Parts	2,7	A	
7315 20 00	Skid chain	2,7	A	
-	Other chain			
7315 81 00	Stud-link	2,7	A	
7315 82 00	Other, welded link	2,7	A	
7315 89 00	Other	2,7	A	
7315 90 00	Other parts	2,7	A	
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Cold-pressed from wire			
7317 00 20	Nails in strips or coils	0	A	
7317 00 60	Other	0	A	
7317 00 80	Other	0	A	
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	A	
7318 12	Other wood screws			
7318 12 10	Of stainless steel	3,7	A	
7318 12 90	Other	3,7	A	
7318 13 00	Screw hooks and screw rings	3,7	A	
7318 14	Self-tapping screws			
7318 14 10	Of stainless steel	3,7	A	
---	Other			

CN 2012	Description	Base rate	Category	Comment
7318 14 91	Spaced-thread screws	3,7	A	
7318 14 99	Other	3,7	A	
7318 15	Other screws and bolts, whether or not with their nuts or washers			
7318 15 10	Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	3,7	A	
	Other			
7318 15 20	For fixing railway track construction material	3,7	A	
	Other			
	Without heads			
7318 15 30	Of stainless steel	3,7	A	
	Other, with a tensile strength			
7318 15 41	Of less than 800 MPa	3,7	A	

CN 2012	Description	Base rate	Category	Comment
7318 15 49	----- Of 800 MPa or more	3,7	A	
	----- With heads			
	----- Slotted and cross-recessed screws			
7318 15 51	----- Of stainless steel	3,7	A	
7318 15 59	----- Other	3,7	A	
	----- Hexagon socket head screws			
7318 15 61	----- Of stainless steel	3,7	A	
7318 15 69	----- Other	3,7	A	
	----- Hexagon bolts			
7318 15 70	----- Of stainless steel	3,7	A	

CN 2012	Description	Base rate	Category	Comment
	----- Other, with a tensile strength			
7318 15 81	----- Of less than 800 MPa	3,7	A	
7318 15 89	----- Of 800 MPa or more	3,7	A	
7318 15 90	----- Other	3,7	A	
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	A	
	--- Other			
7318 16 30	---- Of stainless steel	3,7	A	
	---- Other			
7318 16 50	----- Self-locking nuts	3,7	A	
	----- Other, with an inside diameter			
7318 16 91	----- Not exceeding 12 mm	3,7	A	

CN 2012	Description	Base rate	Category	Comment
7318 16 99	----- Exceeding 12 mm	3,7	A	
7318 19 00	-- Other	3,7	A	
	- Non-threaded articles			
7318 21 00	-- Spring washers and other lock washers	3,7	A	
7318 22 00	-- Other washers	3,7	A	
7318 23 00	-- Rivets	3,7	A	
7318 24 00	-- Cotters and cotter pins	3,7	A	
7318 29 00	-- Other	3,7	A	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included			
7319 40 00	- Safety pins and other pins	2,7	A	
7319 90	- Other			
7319 90 10	-- Sewing, darning or embroidery needles	2,7	A	

CN 2012	Description	Base rate	Category	Comment
7319 90 90	Other	2,7	A	
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	A	
7320 10 19	Other	2,7	A	
7320 10 90	Other	2,7	A	
7320 20	Helical springs			
7320 20 20	Hot-worked	2,7	A	
	Other			
7320 20 81	Coil compression springs	2,7	A	
7320 20 85	Coil tension springs	2,7	A	
7320 20 89	Other	2,7	A	
7320 90	Other			
7320 90 10	Flat spiral springs	2,7	A	
7320 90 30	Discs springs	2,7	A	

CN 2012	Description	Base rate	Category	Comment
7320 90 90	Other	2,7	A	
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	A	
7321 11 90	Other	2,7	A	
7321 12 00	For liquid fuel	2,7	A	
7321 19 00	Other, including appliances for solid fuel	2,7	A	
-	Other appliances			
7321 81 00	For gas fuel or for both gas and other fuels	2,7	A	
7321 82 00	For liquid fuel	2,7	A	
7321 89 00	Other, including appliances for solid fuel	2,7	A	
7321 90 00	Parts	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
7322 19 00	Other	3,2	A	
7322 90 00	Other	3,2	A	
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	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
7323 91 00	Of cast iron, not enamelled	3,2	A	
7323 92 00	Of cast iron, enamelled	3,2	A	
7323 93 00	Of stainless steel	3,2	A	
7323 94 00	Of iron (other than cast iron) or steel, enamelled	3,2	A	
7323 99 00	Other	3,2	A	
7324	Sanitary ware and parts thereof, of iron or steel			
7324 10 00	Sinks and washbasins, of stainless steel	2,7	A	
-	Baths			
7324 21 00	Of cast iron, whether or not enamelled	3,2	A	
7324 29 00	Other	3,2	A	
7324 90 00	Other, including parts	3,2	A	
7325	Other cast articles of iron or steel			
7325 10	Of non-malleable cast iron			
7325 10 50	Surface and valve boxes	1,7	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
7325 10 92	For sewage, water, etc., systems	1,7	A	
7325 10 99	Other	1,7	A	
-	Other			
7325 91 00	Grinding balls and similar articles for mills	2,7	A	
7325 99	Other			
7325 99 10	Of malleable cast iron	2,7	A	
7325 99 90	Other	2,7	A	
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	A	
7326 19	Other			
7326 19 10	Open-die forged	2,7	A	
7326 19 90	Other	2,7	A	
7326 20 00	Articles of iron or steel wire	2,7	A	
7326 90	Other			

CN 2012	Description	Base rate	Category	Comment
7326 90 30	Ladders and steps	2,7	A	
7326 90 40	Pallets and similar platforms for handling goods	2,7	A	
7326 90 50	Reels for cables, piping and the like	2,7	A	
7326 90 60	Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2,7	A	
	Other articles of iron or steel			
7326 90 92	Open-die forged	2,7	A	
7326 90 94	Closed-die forged	2,7	A	
7326 90 96	Sintered	2,7	A	
7326 90 98	Other	2,7	A	
74	CHAPTER 74 - COPPER AND ARTICLES THEREOF			
7401 00 00	Copper mattes; cement copper (precipitated copper)	0	A	
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	0	A	

CN 2012	Description	Base rate	Category	Comment
7403	Refined copper and copper alloys, unwrought			
-	Refined copper			
7403 11 00	Cathodes and sections of cathodes	0	A	
7403 12 00	Wire-bars	0	A	
7403 13 00	Billets	0	A	
7403 19 00	Other	0	A	
-	Copper alloys			
7403 21 00	Copper-zinc base alloys (brass)	0	A	
7403 22 00	Copper-tin base alloys (bronze)	0	A	
7403 29 00	Other copper alloys (other than master alloys of heading 7405)	0	A	
7404 00	Copper waste and scrap			
7404 00 10	Of refined copper	0	A	
-	Of copper alloys			

CN 2012	Description	Base rate	Category	Comment
7404 00 91	Of copper-zinc base alloys (brass)	0	A	
7404 00 99	Other	0	A	
7405 00 00	Master alloys of copper	0	A	
7406	Copper powders and flakes			
7406 10 00	Powders of non-lamellar structure	0	A	
7406 20 00	Powders of lamellar structure; flakes	0	A	
7407	Copper bars, rods and profiles			
7407 10 00	Of refined copper	4,8	B3	
	Of copper alloys			
7407 21	Of copper-zinc base alloys (brass)			
7407 21 10	Bars and rods	4,8	B3	
7407 21 90	Profiles	4,8	B3	
7407 29 00	Other	4,8	B3	
7408	Copper wire			
	Of refined copper			

CN 2012	Description	Base rate	Category	Comment
7408 11 00	Of which the maximum cross-sectional dimension exceeds 6 mm	4,8	B3	
7408 19	Other			
7408 19 10	Of which the maximum cross-sectional dimension exceeds 0,5 mm	4,8	B3	
7408 19 90	Of which the maximum cross-sectional dimension does not exceed 0,5 mm	4,8	B3	
-	Of copper alloys			
7408 21 00	Of copper-zinc base alloys (brass)	4,8	A	
7408 22 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	B3	
7408 29 00	Other	4,8	B3	
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm			

CN 2012	Description	Base rate	Category	Comment
-	Of refined copper			
7409 11 00	In coils	4,8	B3	
7409 19 00	Other	4,8	B3	
-	Of copper-zinc base alloys (brass)			
7409 21 00	In coils	4,8	B3	
7409 29 00	Other	4,8	B3	
-	Of copper-tin base alloys (bronze)			
7409 31 00	In coils	4,8	B3	
7409 39 00	Other	4,8	B3	
7409 40 00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	B3	
7409 90 00	Of other copper alloys	4,8	B3	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm			

CN 2012	Description	Base rate	Category	Comment
-	Not backed			
7410 11 00	Of refined copper	5,2	B3	
7410 12 00	Of copper alloys	5,2	B3	
-	Backed			
7410 21 00	Of refined copper	5,2	B3	
7410 22 00	Of copper alloys	5,2	B3	
7411	Copper tubes and pipes			
7411 10	Of refined copper			
7411 10 10	Straight	4,8	B3	
7411 10 90	Other	4,8	A	
-	Of copper alloys			
7411 21	Of copper-zinc base alloys (brass)			
7411 21 10	Straight	4,8	B3	
7411 21 90	Other	4,8	B3	

CN 2012	Description	Base rate	Category	Comment
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	B3	
7411 29 00	-- Other	4,8	B3	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)			
7412 10 00	- Of refined copper	5,2	B3	
7412 20 00	- Of copper alloys	5,2	B3	
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5,2	B3	
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			

CN 2012	Description	Base rate	Category	Comment
7415 10 00	Nails and tacks, drawing pins, staples and similar articles	4	A	
-	Other articles, not threaded			
7415 21 00	Washers (including spring washers)	3	A	
7415 29 00	Other	3	A	
-	Other threaded articles			
7415 33 00	Screws; bolts and nuts	3	A	
7415 39 00	Other	3	A	
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			
7418 10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			

CN 2012	Description	Base rate	Category	Comment
7418 10 10	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	4	A	
7418 10 90	Other	3	A	
7418 20 00	Sanitary ware and parts thereof	3	A	
7419	Other articles of copper			
7419 10 00	Chain and parts thereof	3	A	
-	Other			
7419 91 00	Cast, moulded, stamped or forged, but not further worked	3	A	
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	A	
7419 99 30	Springs	4	A	
7419 99 90	Other	3	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A	
7502	Unwrought nickel			
7502 10 00	- Nickel, not alloyed	0	A	
7502 20 00	- Nickel alloys	0	A	
7503 00	Nickel waste and scrap			
7503 00 10	- Of nickel, not alloyed	0	A	
7503 00 90	- Of nickel alloys	0	A	
7504 00 00	Nickel powders and flakes	0	A	
7505	Nickel bars, rods, profiles and wire			
-	Bars, rods and profiles			

CN 2012	Description	Base rate	Category	Comment
7505 11 00	Of nickel, not alloyed	0	A	
7505 12 00	Of nickel alloys	2,9	A	
-	Wire			
7505 21 00	Of nickel, not alloyed	0	A	
7505 22 00	Of nickel alloys	2,9	A	
7506	Nickel plates, sheets, strip and foil			
7506 10 00	Of nickel, not alloyed	0	A	
7506 20 00	Of nickel alloys	3,3	A	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)			
-	Tubes and pipes			
7507 11 00	Of nickel, not alloyed	0	A	
7507 12 00	Of nickel alloys	0	A	
7507 20 00	Tube or pipe fittings	2,5	A	
7508	Other articles of nickel			
7508 10 00	Cloth, grill and netting, of nickel wire	0	A	
7508 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF			
7601	Unwrought aluminium			
7601 10 00	Aluminium, not alloyed	3	A	
7601 20	Aluminium alloys			
7601 20 10	Primary	6	B3	
--	Secondary			
7601 20 91	In ingots or in liquid state	6	B3	
7601 20 99	Other	6	B3	
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	0	A	
7602 00 19	Other (including factory rejects)	0	A	
7602 00 90	Scrap	0	A	

CN 2012	Description	Base rate	Category	Comment
7603	Aluminium powders and flakes			
7603 10 00	- Powders of non-lamellar structure	5	B3	
7603 20 00	- Powders of lamellar structure; flakes	5	B3	
7604	Aluminium bars, rods and profiles			
7604 10	- Of aluminium, not alloyed			
7604 10 10	-- Bars and rods	7,5	A	
7604 10 90	-- Profiles	7,5	A	
-	- Of aluminium alloys			
7604 21 00	-- Hollow profiles	7,5	A	
7604 29	-- Other			
7604 29 10	--- Bars and rods	7,5	A	
7604 29 90	--- Profiles	7,5	A	
7605	Aluminium wire			
-	- Of aluminium, not alloyed			
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	A	

CN 2012	Description	Base rate	Category	Comment
7605 19 00	Other	7,5	B7	
	Of aluminium alloys			
7605 21 00	Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	B7	
7605 29 00	Other	7,5	A	
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	B7	
	Other, of a thickness of			
7606 11 91	Less than 3 mm	7,5	B7	
7606 11 93	Not less than 3 mm but less than 6 mm	7,5	B7	
7606 11 99	Not less than 6 mm	7,5	A	

CN 2012	Description	Base rate	Category	Comment
7606 12	Of aluminium alloys			
7606 12 20	Painted, varnished or coated with plastics	7,5	B7	
	Other, of a thickness of			
7606 12 92	Less than 3 mm	7,5	B7	
7606 12 93	Not less than 3 mm but less than 6 mm	7,5	B7	
7606 12 99	Not less than 6 mm	7,5	B7	
-	Other			
7606 91 00	Of aluminium, not alloyed	7,5	B7	
7606 92 00	Of aluminium alloys	7,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
7607 11	Rolled but not further worked			
	Of a thickness of less than 0,021 mm			
7607 11 11	In rolls of a weight not exceeding 10 kg	7,5	B7	
7607 11 19	Other	7,5	B7	
7607 11 90	Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	B7	
7607 19	Other			
7607 19 10	Of a thickness of less than 0,021 mm	7,5	A	
7607 19 90	Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	B7	
7607 20	Backed			
7607 20 10	Of a thickness (excluding any backing) of less than 0,021 mm	10	B7	
7607 20 90	Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm	7,5	A	

CN 2012	Description	Base rate	Category	Comment
7608	Aluminium tubes and pipes			
7608 10 00	- Of aluminium, not alloyed	7,5	B7	
7608 20	- Of aluminium alloys			
7608 20 20	-- Welded	7,5	B7	
	-- Other			
7608 20 81	--- Not further worked than extruded	7,5	A	
7608 20 89	--- Other	7,5	A	
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5,9	A	
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			

CN 2012	Description	Base rate	Category	Comment
7610 10 00	Doors, windows and their frames and thresholds for doors	6	B3	
7610 90	Other			
7610 90 10	Bridges and bridge-sections, towers and lattice masts	7	B7	
7610 90 90	Other	6	B3	
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	B3	
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			

CN 2012	Description	Base rate	Category	Comment
7612 10 00	- Collapsible tubular containers	6	B3	
7612 90	- Other			
7612 90 20	-- Containers of a kind used for aerosols	6	B3	
7612 90 90	-- Other	6	B3	
7613 00 00	Aluminium containers for compressed or liquefied gas	6	B3	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated			
7614 10 00	- With steel core	6	B3	
7614 90 00	- Other	6	B3	
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			

CN 2012	Description	Base rate	Category	Comment
7615 10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
7615 10 10	Cast	6	B3	
7615 10 90	Other	6	B3	
7615 20 00	Sanitary ware and parts thereof	6	B3	
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	B3	
-	Other			
7616 91 00	Cloth, grill, netting and fencing, of aluminium wire	6	B3	
7616 99	Other			
7616 99 10	Cast	6	B3	
7616 99 90	Other	6	A	

CN 2012	Description	Base rate	Category	Comment
78	CHAPTER 78 - LEAD AND ARTICLES THEREOF			
7801	Unwrought lead			
7801 10 00	Refined lead	2,5	A	
-	Other			
7801 91 00	Containing by weight antimony as the principal other element	2,5	A	
7801 99	Other			
7801 99 10	For refining, containing 0,02 % or more by weight of silver (bullion lead)	0	A	
7801 99 90	Other	2,5	A	
7802 00 00	Lead waste and scrap	0	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
7804 19 00	Other	5	A	
7804 20 00	Powders and flakes	0	A	
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)	0	A	
7806 00 80	Other	5	A	
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	A	
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	A	
7901 12 30	Containing by weight 98,5 % or more but less than 99,95 % of zinc	2,5	A	

CN 2012	Description	Base rate	Category	Comment
7901 12 90	Containing by weight 97,5 % or more but less than 98,5 % of zinc	2,5	A	
7901 20 00	Zinc alloys	2,5	A	
7902 00 00	Zinc waste and scrap	0	A	
7903	Zinc dust, powders and flakes			
7903 10 00	Zinc dust	2,5	A	
7903 90 00	Other	2,5	A	
7904 00 00	Zinc bars, rods, profiles and wire	5	A	
7905 00 00	Zinc plates, sheets, strip and foil	5	A	
7907 00 00	Other articles of zinc	5	A	
80	CHAPTER 80 - TIN AND ARTICLES THEREOF			
8001	Unwrought tin			
8001 10 00	Tin, not alloyed	0	A	
8001 20 00	Tin alloys	0	A	
8002 00 00	Tin waste and scrap	0	A	
8003 00 00	Tin bars, rods, profiles and wire	0	A	

CN 2012	Description	Base rate	Category	Comment
8007 00	Other articles of tin			
8007 00 10	Plates, sheets and strip, of a thickness exceeding 0,2 mm	0	A	
8007 00 80	Other	0	A	
81	CHAPTER 81 - OTHER BASE METALS; CERMETES; ARTICLES THEREOF			
8101	Tungsten (wolfram) and articles thereof, including waste and scrap			
8101 10 00	Powders	5	A	
-	Other			
8101 94 00	Unwrought tungsten, including bars and rods obtained simply by sintering	5	A	
8101 96 00	Wire	6	A	
8101 97 00	Waste and scrap	0	A	
8101 99	Other			

CN 2012	Description	Base rate	Category	Comment
8101 99 10	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	6	A	
8101 99 90	Other	7	A	
8102	Molybdenum and articles thereof, including waste and scrap			
8102 10 00	Powders	4	A	
-	Other			
8102 94 00	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A	
8102 95 00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	A	
8102 96 00	Wire	6,1	A	
8102 97 00	Waste and scrap	0	A	

CN 2012	Description	Base rate	Category	Comment
8102 99 00	Other	7	A	
8103	Tantalum and articles thereof, including waste and scrap			
8103 20 00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	A	
8103 30 00	Waste and scrap	0	A	
8103 90	Other			
8103 90 10	Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	A	
8103 90 90	Other	4	A	
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	A	
8104 19 00	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
8104 20 00	Waste and scrap	0	A	
8104 30 00	Raspings, turnings and granules, graded according to size; powders	4	A	
8104 90 00	Other	4	A	
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	0	A	
8105 30 00	Waste and scrap	0	A	
8105 90 00	Other	3	A	
8106 00	Bismuth and articles thereof, including waste and scrap			
8106 00 10	Unwrought bismuth; waste and scrap; powders	0	A	
8106 00 90	Other	2	A	

CN 2012	Description	Base rate	Category	Comment
8107	Cadmium and articles thereof, including waste and scrap			
8107 20 00	Unwrought cadmium; powders	3	A	
8107 30 00	Waste and scrap	0	A	
8107 90 00	Other	4	A	
8108	Titanium and articles thereof, including waste and scrap			
8108 20 00	Unwrought titanium; powders	5	A	
8108 30 00	Waste and scrap	5	A	
8108 90	Other			
8108 90 30	Bars, rods, profiles and wire	7	A	
8108 90 50	Plates, sheets, strip and foil	7	A	
8108 90 60	Tubes and pipes	7	A	
8108 90 90	Other	7	A	
8109	Zirconium and articles thereof, including waste and scrap			
8109 20 00	Unwrought zirconium; powders	5	A	

CN 2012	Description	Base rate	Category	Comment
8109 30 00	Waste and scrap	0	A	
8109 90 00	Other	9	A	
8110	Antimony and articles thereof, including waste and scrap			
8110 10 00	Unwrought antimony; powders	7	A	
8110 20 00	Waste and scrap	0	A	
8110 90 00	Other	7	A	
8111 00	Manganese and articles thereof, including waste and scrap			
-	Unwrought manganese; waste and scrap; powders			
8111 00 11	Unwrought manganese; powders	0	A	
8111 00 19	Waste and scrap	0	A	
8111 00 90	Other	5	A	
8112	Beryllium, chromium, germanium, vanadium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap			

CN 2012	Description	Base rate	Category	Comment
-	Beryllium			
8112 12 00	Unwrought; powders	0	A	
8112 13 00	Waste and scrap	0	A	
8112 19 00	Other	3	A	
-	Chromium			
8112 21	Unwrought; powders			
8112 21 10	Alloys containing more than 10 % by weight of nickel	0	A	
8112 21 90	Other	3	A	
8112 22 00	Waste and scrap	0	A	
8112 29 00	Other	5	A	
-	Thallium			
8112 51 00	Unwrought; powders	1,5	A	
8112 52 00	Waste and scrap	0	A	
8112 59 00	Other	3	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
8112 92	Unwrought; waste and scrap; powders			
8112 92 10	Hafnium (celtium)	3	A	
	Niobium (columbium); rhenium; gallium; indium; vanadium; germanium			
8112 92 21	Waste and scrap	0	A	
	Other			
8112 92 31	Niobium (columbium); rhenium	3	A	
8112 92 81	Indium	2	A	
8112 92 89	Gallium	1,5	A	
8112 92 91	Vanadium	0	A	
8112 92 95	Germanium	4,5	A	
8112 99	Other			
8112 99 20	Hafnium (celtium); germanium	7	A	
8112 99 30	Niobium (columbium); rhenium	9	A	

CN 2012	Description	Base rate	Category	Comment
8112 99 70	Gallium; indium; vanadium	3	A	
8113 00	Cermets and articles thereof, including waste and scrap			
8113 00 20	Unwrought	4	A	
8113 00 40	Waste and scrap	0	A	
8113 00 90	Other	5	A	
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			

CN 2012	Description	Base rate	Category	Comment
8201 10 00	Spades and shovels	1,7	A	
8201 30 00	Mattocks, picks, hoes and rakes	1,7	A	
8201 40 00	Axes, billhooks and similar hewing tools	1,7	A	
8201 50 00	Secateurs and similar one-handed pruners and shears (including poultry shears)	1,7	A	
8201 60 00	Hedge shears, two-handed pruning shears and similar two-handed shears	1,7	A	
8201 90 00	Other hand tools of a kind used in agriculture, horticulture or forestry	1,7	A	
8202	Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)			
8202 10 00	Handsaws	1,7	A	
8202 20 00	Bandsaw blades	1,7	A	

CN 2012	Description	Base rate	Category	Comment
-	Circular saw blades (including slitting or slotting saw blades)			
8202 31 00	With working part of steel	2,7	A	
8202 39 00	Other, including parts	2,7	A	
8202 40 00	Chainsaw blades	1,7	A	
-	Other saw blades			
8202 91 00	Straight saw blades, for working metal	2,7	A	
8202 99	Other			
8202 99 20	For working metal	2,7	A	
8202 99 80	For working other materials	2,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8203 20 00	Pliers (including cutting pliers), pincers, tweezers and similar tools	1,7	A	
8203 30 00	Metal-cutting shears and similar tools	1,7	A	
8203 40 00	Pipe-cutters, bolt croppers, perforating punches and similar tools	1,7	A	
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	A	
8204 12 00	Adjustable	1,7	A	
8204 20 00	Interchangeable spanner sockets, with or without handles	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8205 20 00	- Hammers and sledge hammers	3,7	A	
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	3,7	A	
8205 40 00	- Screwdrivers	3,7	A	
-	- Other hand tools (including glaziers' diamonds)			
8205 51 00	-- Household tools	3,7	A	
8205 59	-- Other			
8205 59 10	--- Tools for masons, moulders, cement workers, plasterers and painters	3,7	A	

CN 2012	Description	Base rate	Category	Comment
8205 59 80	Other	2,7	A	
8205 60 00	Blowlamps	2,7	A	
8205 70 00	Vices, clamps and the like	3,7	A	
8205 90	Other, including sets of articles of two or more subheadings of this heading			
8205 90 10	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2,7	A	
8205 90 90	Sets of articles of two or more subheadings of this heading	3,7	A	
8206 00 00	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	3,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Rock-drilling or earth-boring tools			
8207 13 00	With working part of cermets	2,7	A	
8207 19	Other, including parts			
8207 19 10	With working part of diamond or agglomerated diamond	2,7	A	
8207 19 90	Other	2,7	A	
8207 20	Dies for drawing or extruding metal			
8207 20 10	With working part of diamond or agglomerated diamond	2,7	A	
8207 20 90	With working part of other materials	2,7	A	
8207 30	Tools for pressing, stamping or punching			
8207 30 10	For working metal	2,7	A	
8207 30 90	Other	2,7	A	
8207 40	Tools for tapping or threading			
-	For working metal			
8207 40 10	Tools for tapping	2,7	A	
8207 40 30	Tools for threading	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8207 40 90	Other	2,7	A	
8207 50	Tools for drilling, other than for rock-drilling			
8207 50 10	With working part of diamond or agglomerated diamond	2,7	A	
	With working part of other materials			
8207 50 30	Masonry drills	2,7	A	
	Other			
	For working metal, with working part			
8207 50 50	Of cermets	2,7	A	
8207 50 60	Of high speed steel	2,7	A	
8207 50 70	Of other materials	2,7	A	
8207 50 90	Other	2,7	A	
8207 60	Tools for boring or broaching			
8207 60 10	With working part of diamond or agglomerated diamond	2,7	A	
	With working part of other materials			
	Tools for boring			

CN 2012	Description	Base rate	Category	Comment
8207 60 30	For working metal	2,7	A	
8207 60 50	Other	2,7	A	
	Tools for broaching			
8207 60 70	For working metal	2,7	A	
8207 60 90	Other	2,7	A	
8207 70	Tools for milling			
	For working metal, with working part			
8207 70 10	Of cermets	2,7	A	
	Of other materials			
8207 70 31	Shank type	2,7	A	
8207 70 37	Other	2,7	A	
8207 70 90	Other	2,7	A	
8207 80	Tools for turning			
	For working metal, with working part			
8207 80 11	Of cermets	2,7	A	
8207 80 19	Of other materials	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8207 80 90	Other	2,7	A	
8207 90	Other interchangeable tools			
8207 90 10	With working part of diamond or agglomerated diamond	2,7	A	
	With working part of other materials			
8207 90 30	Screwdriver bits	2,7	A	
8207 90 50	Gear-cutting tools	2,7	A	
	Other, with working part			
	Of cermets			
8207 90 71	For working metal	2,7	A	
8207 90 78	Other	2,7	A	
	Of other materials			
8207 90 91	For working metal	2,7	A	
8207 90 99	Other	2,7	A	
8208	Knives and cutting blades, for machines or for mechanical appliances			

CN 2012	Description	Base rate	Category	Comment
8208 10 00	- For metalworking	1,7	A	
8208 20 00	- For woodworking	1,7	A	
8208 30 00	- For kitchen appliances or for machines used by the food industry	1,7	A	
8208 40 00	- For agricultural, horticultural or forestry machines	1,7	A	
8208 90 00	- Other	1,7	A	
8209 00	Plates, sticks, tips and the like for tools, unmounted, of cermets			
8209 00 20	- Indexable inserts	2,7	A	
8209 00 80	- Other	2,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	Other			
8211 91 00	Table knives having fixed blades	8,5	A	
8211 92 00	Other knives having fixed blades	8,5	A	
8211 93 00	Knives having other than fixed blades	8,5	A	
8211 94 00	Blades	6,7	A	
8211 95 00	Handles of base metal	2,7	A	
8212	Razors and razor blades (including razor blade blanks in strips)			
8212 10	Razors			
8212 10 10	Safety razors with non-replaceable blades	2,7	A	
8212 10 90	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8212 20 00	Safety razor blades, including razor blade blanks in strips	2,7	A	
8212 90 00	Other parts	2,7	A	
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	4,2	A	
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	A	
8214 20 00	Manicure or pedicure sets and instruments (including nail files)	2,7	A	
8214 90 00	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	Other			
8215 10 30	Of stainless steel	8,5	A	
8215 10 80	Other	4,7	A	
8215 20	Other sets of assorted articles			
8215 20 10	Of stainless steel	8,5	A	
8215 20 90	Other	4,7	A	
	Other			
8215 91 00	Plated with precious metal	4,7	A	
8215 99	Other			

CN 2012	Description	Base rate	Category	Comment
8215 99 10	Of stainless steel	8,5	A	
8215 99 90	Other	4,7	A	
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	A	
8301 20 00	Locks of a kind used for motor vehicles	2,7	A	
8301 30 00	Locks of a kind used for furniture	2,7	A	
8301 40	Other locks			
--	Locks of a kind used for doors of buildings			

CN 2012	Description	Base rate	Category	Comment
8301 40 11	Cylinder	2,7	A	
8301 40 19	Other	2,7	A	
8301 40 90	Other locks	2,7	A	
8301 50 00	Clasps and frames with clasps, incorporating locks	2,7	A	
8301 60 00	Parts	2,7	A	
8301 70 00	Keys presented separately	2,7	A	
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	A	
8302 20 00	Castors	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	2,7	A	
8302 41	- Other mountings, fittings and similar articles			
8302 41 10	-- Suitable for buildings			
8302 41 10	--- For doors	2,7	A	
8302 41 50	--- For windows and French windows	2,7	A	
8302 41 90	--- Other	2,7	A	
8302 42 00	-- Other, suitable for furniture	2,7	A	
8302 49 00	-- Other	2,7	A	
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	2,7	A	
8302 60 00	- Automatic door closers	2,7	A	
8303 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal			

CN 2012	Description	Base rate	Category	Comment
8303 00 40	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms	2,7	A	
8303 00 90	Cash or deed boxes and the like	2,7	A	
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	A	
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	A	
8305 20 00	Staples in strips	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8305 90 00	Other, including parts	2,7	A	
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	0	A	
-	Statuettes and other ornaments			
8306 21 00	Plated with precious metal	0	A	
8306 29 00	Other	0	A	
8306 30 00	Photograph, picture or similar frames; mirrors	2,7	A	
8307	Flexible tubing of base metal, with or without fittings			
8307 10 00	Of iron or steel	2,7	A	
8307 90 00	Of other base metal	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8308 20 00	- Tubular or bifurcated rivets	2,7	A	
8308 90 00	- Other, including parts	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8309 10 00	Crown corks	2,7	A	
8309 90	Other			
8309 90 10	Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	3,7	A	
8309 90 90	Other	2,7	A	
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	A	
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			

CN 2012	Description	Base rate	Category	Comment
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	2,7	A	
8311 20 00	- Cored wire of base metal, for electric arc-welding	2,7	A	
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	2,7	A	
8311 90 00	- Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8401 10 00	Nuclear reactors (Euratom)	5,7	A	
8401 20 00	Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	3,7	A	
8401 30 00	Fuel elements (cartridges), non-irradiated (Euratom)	3,7	A	
8401 40 00	Parts of nuclear reactors (Euratom)	3,7	A	
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	A	
8402 12 00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	2,7	A	
8402 19	Other vapour generating boilers, including hybrid boilers			

CN 2012	Description	Base rate	Category	Comment
8402 19 10	Firetube boilers	2,7	A	
8402 19 90	Other	2,7	A	
8402 20 00	Superheated water boilers	2,7	A	
8402 90 00	Parts	2,7	A	
8403	Central heating boilers other than those of heading 8402			
8403 10	Boilers			
8403 10 10	Of cast iron	2,7	A	
8403 10 90	Other	2,7	A	
8403 90	Parts			
8403 90 10	Of cast iron	2,7	A	
8403 90 90	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8404 20 00	- Condensers for steam or other vapour power units	2,7	A	
8404 90 00	- Parts	2,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8405 90 00	Parts	1,7	A	
8406	Steam turbines and other vapour turbines			
8406 10 00	Turbines for marine propulsion	2,7	A	
-	Other turbines			
8406 81 00	Of an output exceeding 40 MW	2,7	A	
8406 82 00	Of an output not exceeding 40 MW	2,7	A	
8406 90	Parts			
8406 90 10	Stator blades, rotors and their blades	2,7	A	
8406 90 90	Other	2,7	A	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines			
8407 10 00	Aircraft engines	1,7	A	
-	Marine propulsion engines			
8407 21	Outboard motors			

CN 2012	Description	Base rate	Category	Comment
8407 21 10	Of a cylinder capacity not exceeding 325 cm ³	6,2	A	
	Of a cylinder capacity exceeding 325 cm ³			
8407 21 91	Of a power not exceeding 30 kW	4,2	A	
8407 21 99	Of a power exceeding 30 kW	4,2	A	
8407 29 00	Other	4,2	A	
-	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	A	
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	A	
8407 32 90	Of a cylinder capacity exceeding 125 cm ³ but not exceeding 250 cm ³	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8407 33 00	Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³	2,7	A	
8407 34	Of a cylinder capacity exceeding 1 000 cm ³			
8407 34 10	For the industrial assembly of: pedestrian-controlled tractors of subheading 870110; 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	A	
	Other			
8407 34 30	Used	4,2	A	
	New, of a cylinder capacity			
8407 34 91	Not exceeding 1 500 cm ³	4,2	A	
8407 34 99	Exceeding 1 500 cm ³	4,2	A	
8407 90	Other engines			

CN 2012	Description	Base rate	Category	Comment
8407 90 10	Of a cylinder capacity not exceeding 250 cm ³	2,7	A	
	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	A	
	Other			
8407 90 80	Of a power not exceeding 10 kW	4,2	A	
8407 90 90	Of a power exceeding 10 kW	4,2	A	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8408 10	Marine propulsion engines			
	Used			

CN 2012	Description	Base rate	Category	Comment
8408 10 11	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A	
8408 10 19	Other	2,7	A	
--	New, of a power			
---	Not exceeding 50 kW			
8408 10 23	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A	
8408 10 27	Other	2,7	A	
---	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	0	A	
8408 10 39	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
---	Exceeding 100 kW but not exceeding 200 kW			
8408 10 41	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A	
8408 10 49	Other	2,7	A	
---	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	0	A	
8408 10 59	Other	2,7	A	
---	Exceeding 300 kW but not exceeding 500 kW			

CN 2012	Description	Base rate	Category	Comment
8408 10 61	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A	
8408 10 69	Other	2,7	A	
	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	0	A	
8408 10 79	Other	2,7	A	
	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	0	A	

CN 2012	Description	Base rate	Category	Comment
8408 10 89	Other	2,7	A	
	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	0	A	
8408 10 99	Other	2,7	A	
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	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
---	For wheeled agricultural or forestry tractors, of a power			
8408 20 31	Not exceeding 50 kW	4,2	A	
8408 20 35	Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 20 37	Exceeding 100 kW	4,2	A	
---	For other vehicles of Chapter 87, of a power			
8408 20 51	Not exceeding 50 kW	4,2	A	
8408 20 55	Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 20 57	Exceeding 100 kW but not exceeding 200 kW	4,2	A	
8408 20 99	Exceeding 200 kW	4,2	A	
8408 90	Other engines			
8408 90 21	For rail traction	4,2	A	
--	Other			
8408 90 27	Used	4,2	A	
---	New, of a power			
8408 90 41	Not exceeding 15 kW	4,2	A	

CN 2012	Description	Base rate	Category	Comment
8408 90 43	Exceeding 15 kW but not exceeding 30 kW	4,2	A	
8408 90 45	Exceeding 30 kW but not exceeding 50 kW	4,2	A	
8408 90 47	Exceeding 50 kW but not exceeding 100 kW	4,2	A	
8408 90 61	Exceeding 100 kW but not exceeding 200 kW	4,2	A	
8408 90 65	Exceeding 200 kW but not exceeding 300 kW	4,2	A	
8408 90 67	Exceeding 300 kW but not exceeding 500 kW	4,2	A	
8408 90 81	Exceeding 500 kW but not exceeding 1 000 kW	4,2	A	
8408 90 85	Exceeding 1 000 kW but not exceeding 5 000 kW	4,2	A	
8408 90 89	Exceeding 5 000 kW	4,2	A	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408			

CN 2012	Description	Base rate	Category	Comment
8409 10 00	- For aircraft engines	1,7	A	
	- Other			
8409 91 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	2,7	A	
8409 99 00	-- Other	2,7	A	
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	A	
8410 12 00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	4,5	A	
8410 13 00	-- Of a power exceeding 10 000 kW	4,5	A	
8410 90 00	- Parts, including regulators	4,5	A	
8411	Turbojets, turbopropellers and other gas turbines			
	- Turbojets			

CN 2012	Description	Base rate	Category	Comment
8411 11 00	Of a thrust not exceeding 25 kN	3,2	A	
8411 12	Of a thrust exceeding 25 kN			
8411 12 10	Of a thrust exceeding 25 kN but not exceeding 44 kN	2,7	A	
8411 12 30	Of a thrust exceeding 44 kN but not exceeding 132 kN	2,7	A	
8411 12 80	Of a thrust exceeding 132 kN	2,7	A	
-	Turbopropellers			
8411 21 00	Of a power not exceeding 1 100 kW	3,6	A	
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	A	
8411 22 80	Of a power exceeding 3 730 kW	2,7	A	
-	Other gas turbines			
8411 81 00	Of a power not exceeding 5 000 kW	4,1	A	
8411 82	Of a power exceeding 5 000 kW			

CN 2012	Description	Base rate	Category	Comment
8411 82 20	Of a power exceeding 5 000 kW but not exceeding 20 000 kW	4,1	A	
8411 82 60	Of a power exceeding 20 000 kW but not exceeding 50 000 kW	4,1	A	
8411 82 80	Of a power exceeding 50 000 kW	4,1	A	
-	Parts			
8411 91 00	Of turbojets or turbopropellers	2,7	A	
8411 99 00	Other	4,1	A	
8412	Other engines and motors			
8412 10 00	Reaction engines other than turbojets	2,2	A	
-	Hydraulic power engines and motors			
8412 21	Linear acting (cylinders)			
8412 21 20	Hydraulic systems	2,7	A	
8412 21 80	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8412 29	Other			
8412 29 20	Hydraulic systems	4,2	A	
	Other			
8412 29 81	Hydraulic fluid power motors	4,2	A	
8412 29 89	Other	4,2	A	
-	Pneumatic power engines and motors			
8412 31 00	Linear acting (cylinders)	4,2	A	
8412 39 00	Other	4,2	A	
8412 80	Other			
8412 80 10	Steam or other vapour power engines	2,7	A	
8412 80 80	Other	4,2	A	
8412 90	Parts			
8412 90 20	Of reaction engines other than turbojets	1,7	A	
8412 90 40	Of hydraulic power engines and motors	2,7	A	
8412 90 80	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8413 19 00	Other	1,7	A	
8413 20 00	Handpumps, other than those of subheading 8413 11 or 8413 19	1,7	A	
8413 30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines			
8413 30 20	Injection pumps	1,7	A	
8413 30 80	Other	1,7	A	
8413 40 00	Concrete pumps	1,7	A	
8413 50	Other reciprocating positive displacement pumps			
8413 50 20	Hydraulic units	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8413 50 40	Dosing and proportioning pumps	1,7	A	
	Other			
	Piston pumps			
8413 50 61	Hydraulic fluid power	1,7	A	
8413 50 69	Other	1,7	A	
8413 50 80	Other	1,7	A	
8413 60	Other rotary positive displacement pumps			
8413 60 20	Hydraulic units	1,7	A	
	Other			
	Gear pumps			
8413 60 31	Hydraulic fluid power	1,7	A	
8413 60 39	Other	1,7	A	
	Vane pumps			
8413 60 61	Hydraulic fluid power	1,7	A	
8413 60 69	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8413 60 70	Screw pumps	1,7	A	
8413 60 80	Other	1,7	A	
8413 70	Other centrifugal pumps			
	Submersible pumps			
8413 70 21	Single-stage	1,7	A	
8413 70 29	Multi-stage	1,7	A	
8413 70 30	Glandless impeller pumps for heating systems and warm water supply	1,7	A	
	Other, with a discharge outlet diameter			
8413 70 35	Not exceeding 15 mm	1,7	A	
	Exceeding 15 mm			
8413 70 45	Channel impeller pumps and side channel pumps	1,7	A	
	Radial flow pumps			
	Single-stage			
	With single entry impeller			

CN 2012	Description	Base rate	Category	Comment
8413 70 51	----- Monobloc	1,7	A	
8413 70 59	----- Other	1,7	A	
8413 70 65	----- With more than one entry impeller	1,7	A	
8413 70 75	----- Multi-stage	1,7	A	
	----- Other centrifugal pumps			
8413 70 81	----- Single-stage	1,7	A	
8413 70 89	----- Multi-stage	1,7	A	
-	Other pumps; liquid elevators			
8413 81 00	-- Pumps	1,7	A	
8413 82 00	-- Liquid elevators	1,7	A	
-	Parts			
8413 91 00	-- Of pumps	1,7	A	
8413 92 00	-- Of liquid elevators	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8414 10	Vacuum pumps			
8414 10 20	For use in semiconductor production	0	A	
	Other			
8414 10 25	Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	A	
	Other			
8414 10 81	Diffusion pumps, cryopumps and adsorption pumps	1,7	A	
8414 10 89	Other	1,7	A	
8414 20	Hand- or foot-operated air pumps			
8414 20 20	Handpumps for cycles	1,7	A	
8414 20 80	Other	2,2	A	
8414 30	Compressors of a kind used in refrigerating equipment			
8414 30 20	Of a power not exceeding 0,4 kW	2,2	A	
	Of a power exceeding 0,4 kW			

CN 2012	Description	Base rate	Category	Comment
8414 30 81	Hermetic or semi-hermetic	2,2	A	
8414 30 89	Other	2,2	A	
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	A	
8414 40 90	Giving a flow per minute exceeding 2 m ³	2,2	A	
-	Fans			
8414 51 00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3,2	A	
8414 59	Other			
8414 59 20	Axial fans	2,3	A	
8414 59 40	Centrifugal fans	2,3	A	
8414 59 80	Other	2,3	A	
8414 60 00	Hoods having a maximum horizontal side not exceeding 120 cm	2,7	A	
8414 80	Other			
--	Turbo-compressors			

CN 2012	Description	Base rate	Category	Comment
8414 80 11	Single-stage	2,2	A	
8414 80 19	Multi-stage	2,2	A	
--	Reciprocating displacement compressors, having a gauge pressure capacity of			
---	Not exceeding 15 bar, giving a flow per hour			
----	Not exceeding 60 m ³	2,2	A	
-----	Exceeding 60 m ³	2,2	A	
---	Exceeding 15 bar, giving a flow per hour			
----	Not exceeding 120 m ³	2,2	A	
-----	Exceeding 120 m ³	2,2	A	
--	Rotary displacement compressors			
---	Single-shaft	2,2	A	
---	Multi-shaft			
-----	Screw compressors	2,2	A	
-----	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8414 80 80	Other	2,2	A	
8414 90 00	Parts	2,2	A	
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	A	
8415 10 90	Split-system	2,7	A	
8415 20 00	Of a kind used for persons, in motor vehicles	2,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
8415 81 00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2,7	A	
8415 82 00	Other, incorporating a refrigerating unit	2,7	A	
8415 83 00	Not incorporating a refrigerating unit	2,7	A	
8415 90 00	Parts	2,7	A	
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	A	
8416 10 90	Other	1,7	A	
8416 20	Other furnace burners, including combination burners			

CN 2012	Description	Base rate	Category	Comment
8416 20 10	Only for gas, monobloc, incorporating a ventilator and a control device	1,7	A	
	Other			
8416 20 20	Combination burners	1,7	A	
8416 20 80	Other	1,7	A	
8416 30 00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1,7	A	
8416 90 00	Parts	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8417 20	Bakery ovens, including biscuit ovens			
8417 20 10	Tunnel ovens	1,7	A	
8417 20 90	Other	1,7	A	
8417 80	Other			
8417 80 30	Ovens and furnaces for firing ceramic products	1,7	A	
8417 80 50	Ovens and furnaces for firing cement, glass or chemical products	1,7	A	
8417 80 70	Other	1,7	A	
8417 90 00	Parts	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8418 10 80	Other	1,9	A	
-	Refrigerators, household type			
8418 21	Compression-type			
8418 21 10	Of a capacity exceeding 340 litres	1,5	A	
---	Other			
8418 21 51	Table model	2,5	A	
8418 21 59	Building-in type	1,9	A	
----	Other, of a capacity			
8418 21 91	Not exceeding 250 litres	2,5	A	
8418 21 99	Exceeding 250 litres but not exceeding 340 litres	1,9	A	
8418 29 00	Other	2,2	A	
8418 30	Freezers of the chest type, not exceeding 800 litres capacity			
8418 30 20	Of a capacity not exceeding 400 litres	2,2	A	
8418 30 80	Of a capacity exceeding 400 litres but not exceeding 800 litres	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8418 40	Freezers of the upright type, not exceeding 900 litres capacity			
8418 40 20	Of a capacity not exceeding 250 litres	2,2	A	
8418 40 80	Of a capacity exceeding 250 litres but not exceeding 900 litres	2,2	A	
8418 50	Other furniture (chests, cabinets, display counters, showcases 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	A	
8418 50 19	Other	2,2	A	
8418 50 90	Other refrigerating furniture	2,2	A	

CN 2012	Description	Base rate	Category	Comment
-	Other refrigerating or freezing equipment; heat pumps			
8418 61 00	Heat pumps other than air conditioning machines of heading 8415	2,2	A	
8418 69 00	Other	2,2	A	
-	Parts			
8418 91 00	Furniture designed to receive refrigerating or freezing equipment	2,2	A	
8418 99	Other			
8418 99 10	Evaporators and condensers, excluding those for refrigerators of the household type	2,2	A	
8418 99 90	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8419 19 00	Other	2,6	A	
8419 20 00	Medical, surgical or laboratory sterilisers	0	A	
-	Dryers			

CN 2012	Description	Base rate	Category	Comment
8419 31 00	-- For agricultural products	1,7	A	
8419 32 00	-- For wood, paper pulp, paper or paperboard	1,7	A	
8419 39 00	-- Other	1,7	A	
8419 40 00	- Distilling or rectifying plant	1,7	A	
8419 50 00	- Heat-exchange units	1,7	A	
8419 60 00	- Machinery for liquefying air or other gases	1,7	A	
	- 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	A	
8419 81 80	--- Other	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8419 89 30	Vacuum-vapour plant for the deposition of metal	2,4	A	
8419 89 98	Other	2,4	A	
8419 90	Parts			
8419 90 15	Of sterilisers of subheading 8419 20 00	0	A	
8419 90 85	Other	1,7	A	
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	A	
8420 10 30	Of a kind used in the paper industry	1,7	A	
8420 10 80	Other	1,7	A	
	Parts			
8420 91	Cylinders			

CN 2012	Description	Base rate	Category	Comment
8420 91 10	Of cast iron	1,7	A	
8420 91 80	Other	2,2	A	
8420 99 00	Other	2,2	A	
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	A	
8421 12 00	Clothes dryers	2,7	A	
8421 19	Other			
8421 19 20	Centrifuges of a kind used in laboratories	1,5	A	
8421 19 70	Other	0	A	
-	Filtering or purifying machinery and apparatus for liquids			

CN 2012	Description	Base rate	Category	Comment
8421 21 00	For filtering or purifying water	1,7	A	
8421 22 00	For filtering or purifying beverages other than water	1,7	A	
8421 23 00	Oil or petrol filters for internal combustion engines	1,7	A	
8421 29 00	Other	1,7	A	
-	Filtering or purifying machinery and apparatus for gases			
8421 31 00	Intake air filters for internal combustion engines	1,7	A	
8421 39	Other			
8421 39 20	Machinery and apparatus for filtering or purifying air	1,7	A	

CN 2012	Description	Base rate	Category	Comment
---	Machinery and apparatus for filtering or purifying other gases			
8421 39 60	By a catalytic process	1,7	A	
8421 39 80	Other	1,7	A	
-	Parts			
8421 91 00	Of centrifuges, including centrifugal dryers	1,7	A	
8421 99 00	Other	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Dishwashing machines			
8422 11 00	Of the household type	2,7	A	
8422 19 00	Other	1,7	A	
8422 20 00	Machinery for cleaning or drying bottles or other containers	1,7	A	
8422 30 00	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	A	
8422 40 00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1,7	A	
8422 90	Parts			
8422 90 10	Of dishwashing machines	1,7	A	
8422 90 90	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8423 10 90	Other	1,7	A	
8423 20 00	Scales for continuous weighing of goods on conveyors	1,7	A	
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	A	
-	Other weighing machinery			

CN 2012	Description	Base rate	Category	Comment
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	A	
8423 81 30	Machinery for weighing and labelling pre-packaged goods	1,7	A	
8423 81 50	Shop scales	1,7	A	
8423 81 90	Other	1,7	A	
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	A	
8423 82 90	Other	1,7	A	
8423 89 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8423 90 00	Weighing machine weights of all kinds; parts of weighing machinery	1,7	A	
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 00	Fire extinguishers, whether or not charged	1,7	A	
8424 20 00	Spray guns and similar appliances	1,7	A	
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	A	
8424 30 08	Other	1,7	A	
--	Other machines			
8424 30 10	Compressed air operated	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8424 30 90	Other	1,7	A	
-	Other appliances			
8424 81	Agricultural or horticultural			
8424 81 10	Watering appliances	1,7	A	
-	Other			
8424 81 30	Portable appliances	1,7	A	
-	Other			
8424 81 91	Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	A	
8424 81 99	Other	1,7	A	
8424 89 00	Other	1,7	A	
8424 90 00	Parts	1,7	A	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks			

CN 2012	Description	Base rate	Category	Comment
-	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
8425 11 00	Powered by electric motor	0	A	
8425 19 00	Other	0	A	
-	Winches; capstans			
8425 31 00	Powered by electric motor	0	A	
8425 39 00	Other	0	A	
-	Jacks; hoists of a kind used for raising vehicles			
8425 41 00	Built-in jacking systems of a type used in garages	0	A	
8425 42 00	Other jacks and hoists, hydraulic	0	A	
8425 49 00	Other	0	A	
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane			

CN 2012	Description	Base rate	Category	Comment
-	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426 11 00	Overhead travelling cranes on fixed support	0	A	
8426 12 00	Mobile lifting frames on tyres and straddle carriers	0	A	
8426 19 00	Other	0	A	
8426 20 00	Tower cranes	0	A	
8426 30 00	Portal or pedestal jib cranes	0	A	
-	Other machinery, self-propelled			
8426 41 00	On tyres	0	A	
8426 49 00	Other	0	A	
-	Other machinery			
8426 91	Designed for mounting on road vehicles			

CN 2012	Description	Base rate	Category	Comment
8426 91 10	Hydraulic cranes designed for the loading and unloading of the vehicle	0	A	
8426 91 90	Other	0	A	
8426 99 00	Other	0	A	
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	A	
8427 10 90	Other	4,5	A	
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	A	
8427 20 19	Other	4,5	A	

CN 2012	Description	Base rate	Category	Comment
8427 20 90	Other	4,5	A	
8427 90 00	Other trucks	4	A	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)			
8428 10	Lifts and skip hoists			
8428 10 20	Electrically operated	0	A	
8428 10 80	Other	0	A	
8428 20	Pneumatic elevators and conveyors			
8428 20 20	For bulk materials	0	A	
8428 20 80	Other	0	A	
-	Other continuous-action elevators and conveyors, for goods or materials			
8428 31 00	Specially designed for underground use	0	A	
8428 32 00	Other, bucket type	0	A	
8428 33 00	Other, belt type	0	A	
8428 39	Other			

CN 2012	Description	Base rate	Category	Comment
8428 39 20	Roller conveyors	0	A	
8428 39 90	Other	0	A	
8428 40 00	Escalators and moving walkways	0	A	
8428 60 00	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	0	A	
8428 90	Other machinery			
--	Loaders specially designed for use in agriculture			
8428 90 71	Designed for attachment to agricultural tractors	0	A	
8428 90 79	Other	0	A	
8428 90 90	Other	0	A	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers			

CN 2012	Description	Base rate	Category	Comment
-	Bulldozers and angledozers			
8429 11 00	Track laying	0	A	
8429 19 00	Other	0	A	
8429 20 00	Graders and levellers	0	A	
8429 30 00	Scrapers	0	A	
8429 40	Tamping machines and roadrollers			
--	Roadrollers			
8429 40 10	Vibratory	0	A	
8429 40 30	Other	0	A	
8429 40 90	Tamping machines	0	A	
-	Mechanical shovels, excavators and shovel loaders			
8429 51	Front-end shovel loaders			

CN 2012	Description	Base rate	Category	Comment
8429 51 10	Loaders specially designed for underground use	0	A	
	Other			
8429 51 91	Crawler shovel loaders	0	A	
8429 51 99	Other	0	A	
8429 52	Machinery with a 360° revolving superstructure			
8429 52 10	Track-laying excavators	0	A	
8429 52 90	Other	0	A	
8429 59 00	Other	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
8430 20 00	Snowploughs and snowblowers	0	A	
-	Coal or rock cutters and tunnelling machinery			
8430 31 00	Self-propelled	0	A	
8430 39 00	Other	0	A	
-	Other boring or sinking machinery			
8430 41 00	Self-propelled	0	A	
8430 49 00	Other	0	A	
8430 50 00	Other machinery, self-propelled	0	A	
-	Other machinery, not self-propelled			
8430 61 00	Tamping or compacting machinery	0	A	
8430 69 00	Other	0	A	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430			
8431 10 00	Of machinery of heading 8425	0	A	
8431 20 00	Of machinery of heading 8427	4	A	

CN 2012	Description	Base rate	Category	Comment
-	Of machinery of heading 8428			
8431 31 00	Of lifts, skip hoists or escalators	0	A	
8431 39 00	Other	0	A	
-	Of machinery of heading 8426, 8429 or 8430			
8431 41 00	Buckets, shovels, grabs and grips	0	A	
8431 42 00	Bulldozer or angledozer blades	0	A	
8431 43 00	Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	0	A	
8431 49	Other			
8431 49 20	Of cast iron or cast steel	0	A	
8431 49 80	Other	0	A	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers			
8432 10 00	Ploughs	0	A	
-	Harrow, scarifiers, cultivators, weeders and hoes			

CN 2012	Description	Base rate	Category	Comment
8432 21 00	Disc harrows	0	A	
8432 29	Other			
8432 29 10	Scarifiers and cultivators	0	A	
8432 29 30	Harrows	0	A	
8432 29 50	Rotovators	0	A	
8432 29 90	Other	0	A	
8432 30	Seeders, planters and transplanters			
	Seeders			
8432 30 11	Central driven precision spacing seeders	0	A	
8432 30 19	Other	0	A	
8432 30 90	Planters and transplanters	0	A	
8432 40	Manure spreaders and fertiliser distributors			
8432 40 10	Mineral or chemical fertiliser distribution	0	A	
8432 40 90	Other	0	A	
8432 80 00	Other machinery	0	A	
8432 90 00	Parts	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
---	Other			
----	Self-propelled			
8433 11 51	With a seat	0	A	
8433 11 59	Other	0	A	
8433 11 90	Other	0	A	
8433 19	Other			
---	With motor			

CN 2012	Description	Base rate	Category	Comment
8433 19 10	Electric	0	A	
	Other			
	Self-propelled			
8433 19 51	With a seat	0	A	
8433 19 59	Other	0	A	
8433 19 70	Other	0	A	
8433 19 90	Without motor	0	A	
8433 20	Other mowers, including cutter bars for tractor mounting			
8433 20 10	With motor	0	A	
	Other			
8433 20 50	Designed to be carried on or hauled by a tractor	0	A	
8433 20 90	Other	0	A	
8433 30 00	Other haymaking machinery	0	A	
8433 40 00	Straw or fodder balers, including pick-up balers	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Other harvesting machinery; threshing machinery			
8433 51 00	Combine harvester-threshers	0	A	
8433 52 00	Other threshing machinery	0	A	
8433 53	Root or tuber harvesting machines			
8433 53 10	Potato diggers and potato harvesters	0	A	
8433 53 30	Beet-topping machines and beet harvesters	0	A	
8433 53 90	Other	0	A	
8433 59	Other			
	Forage harvesters			
8433 59 11	Self-propelled	0	A	
8433 59 19	Other	0	A	
8433 59 85	Other	0	A	
8433 60 00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0	A	

CN 2012	Description	Base rate	Category	Comment
8433 90 00	Parts	0	A	
8434	Milking machines and dairy machinery			
8434 10 00	Milking machines	0	A	
8434 20 00	Dairy machinery	0	A	
8434 90 00	Parts	0	A	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages			
8435 10 00	Machinery	1,7	A	
8435 90 00	Parts	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
-	Poultry-keeping machinery; poultry incubators and brooders			
8436 21 00	Poultry incubators and brooders	1,7	A	
8436 29 00	Other	1,7	A	
8436 80	Other machinery			
8436 80 10	Forestry machinery	1,7	A	
8436 80 90	Other	1,7	A	
-	Parts			
8436 91 00	Of poultry-keeping machinery or poultry incubators and brooders	1,7	A	
8436 99 00	Other	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8437 10 00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	A	
8437 80 00	Other machinery	1,7	A	
8437 90 00	Parts	1,7	A	
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	A	
8438 10 90	Machinery for the manufacture of macaroni, spaghetti or similar products	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8438 20 00	Machinery for the manufacture of confectionery, cocoa or chocolate	1,7	A	
8438 30 00	Machinery for sugar manufacture	1,7	A	
8438 40 00	Brewery machinery	1,7	A	
8438 50 00	Machinery for the preparation of meat or poultry	1,7	A	
8438 60 00	Machinery for the preparation of fruits, nuts or vegetables	1,7	A	
8438 80	Other machinery			
8438 80 10	For the preparation of tea or coffee	1,7	A	
	Other			
8438 80 91	For the preparation or manufacture of drink	1,7	A	
8438 80 99	Other	1,7	A	
8438 90 00	Parts	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8439 20 00	- Machinery for making paper or paperboard	1,7	A	
8439 30 00	- Machinery for finishing paper or paperboard	1,7	A	
-	Parts			
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	1,7	A	
8439 99 00	-- Other	1,7	A	
8440	Bookbinding machinery, including book-sewing machines			
8440 10	- Machinery			

CN 2012	Description	Base rate	Category	Comment
8440 10 10	Folding machines	1,7	A	
8440 10 20	Collating machines and gathering machines	1,7	A	
8440 10 30	Sewing, wire stitching and stapling machines	1,7	A	
8440 10 40	Unsewn (perfect) binding machines	1,7	A	
8440 10 90	Other	1,7	A	
8440 90 00	Parts	1,7	A	
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	A	
8441 10 20	Other slitting and cross-cutting machines	1,7	A	
8441 10 30	Guillotines	1,7	A	
8441 10 70	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8441 20 00	Machines for making bags, sacks or envelopes	1,7	A	
8441 30 00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1,7	A	
8441 40 00	Machines for moulding articles in paper pulp, paper or paperboard	1,7	A	
8441 80 00	Other machinery	1,7	A	
8441 90	Parts			
8441 90 10	Of cutting machines	1,7	A	
8441 90 90	Other	1,7	A	
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)			

CN 2012	Description	Base rate	Category	Comment
8442 30	Machinery, apparatus and equipment			
8442 30 10	Phototypesetting and composing machines	1,7	A	
--	Other			
8442 30 91	For typefounding and typesetting (for example, linotypes, monotypes, intertypes), with or without founding devices	0	A	
8442 30 99	Other	1,7	A	
8442 40 00	Parts of the foregoing machinery, apparatus or equipment	1,7	A	
8442 50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)			
8442 50 20	With printing image	1,7	A	
8442 50 80	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8443 12 00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1,7	A	
8443 13	Other offset printing machinery			
---	Sheet fed			

CN 2012	Description	Base rate	Category	Comment
8443 13 10	Used	1,7	A	
	New, taking sheets of a size			
8443 13 31	Not exceeding 52 × 74 cm	1,7	A	
8443 13 35	Exceeding 52 × 74 cm but not exceeding 74 × 107 cm	1,7	A	
8443 13 39	Exceeding 74 × 107 cm	1,7	A	
8443 13 90	Other	1,7	A	
8443 14 00	Letterpress printing machinery, reel fed, excluding flexographic printing	1,7	A	
8443 15 00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	1,7	A	
8443 16 00	Flexographic printing machinery	1,7	A	
8443 17 00	Gravure printing machinery	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8443 19	Other			
8443 19 20	For printing textile materials	1,7	A	
8443 19 40	For use in the production of semiconductors	0	A	
8443 19 70	Other	1,7	A	
-	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 20	Machines having digital copying as principal function, where the copying is performed by scanning the original and printing the copies by means of an electrostatic print engine	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8443 31 80	Other	0	A	
8443 32	Other, capable of connecting to an automatic data-processing machine or to a network			
8443 32 10	Printers	0	A	
8443 32 30	Facsimile machines	0	A	
	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	A	
8443 32 93	Other machines performing a copying function incorporating an optical system	0	A	
8443 32 99	Other	2,2	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
---	Other copying machines			
8443 39 31	Incorporating an optical system	0	A	
8443 39 39	Other	3	A	
8443 39 90	Other	2,2	A	
-	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	0	A	
---	Other			
8443 91 91	Of cast iron or cast steel	1,7	A	
8443 91 99	Other	1,7	A	
8443 99	Other			
8443 99 10	Electronic assemblies	0	A	
8443 99 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials			
8444 00 10	Machines for extruding	1,7	A	
8444 00 90	Other	1,7	A	
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	A	
8445 12 00	Combing machines	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8445 13 00	Drawing or roving machines	1,7	A	
8445 19 00	Other	1,7	A	
8445 20 00	Textile spinning machines	1,7	A	
8445 30 00	Textile doubling or twisting machines	1,7	A	
8445 40 00	Textile winding (including weft-winding) or reeling machines	1,7	A	
8445 90 00	Other	1,7	A	
8446	Weaving machines (looms)			
8446 10 00	For weaving fabrics of a width not exceeding 30 cm	1,7	A	
-	For weaving fabrics of a width exceeding 30 cm, shuttle type			
8446 21 00	Power looms	1,7	A	
8446 29 00	Other	1,7	A	
8446 30 00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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 00	With cylinder diameter not exceeding 165 mm	1,7	A	
8447 12 00	With cylinder diameter exceeding 165 mm	1,7	A	
8447 20	Flat knitting machines; stitch-bonding machines			
8447 20 20	Warp knitting machines (including Raschel type); stitch-bonding machines	1,7	A	
8447 20 80	Other	1,7	A	
8447 90 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	

CN 2012	Description	Base rate	Category	Comment
8448 19 00	Other	1,7	A	
8448 20 00	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1,7	A	
-	Parts and accessories of machines of heading 8445 or of their auxiliary machinery			
8448 31 00	Card clothing	1,7	A	
8448 32 00	Of machines for preparing textile fibres, other than card clothing	1,7	A	
8448 33 00	Spindles, spindle flyers, spinning rings and ring travellers	1,7	A	
8448 39 00	Other	1,7	A	
-	Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
8448 42 00	Reeds for looms, healds and heald-frames	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8448 49 00	Other	1,7	A	
-	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	A	
8448 51 90	Other	1,7	A	
8448 59 00	Other	1,7	A	
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	A	
8450	Household or laundry-type washing machines, including machines which both wash and dry			

CN 2012	Description	Base rate	Category	Comment
-	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	A	
8450 11 19	Top-loading machines	3	A	
8450 11 90	Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,6	A	
8450 12 00	Other machines, with built-in centrifugal drier	2,7	A	
8450 19 00	Other	2,7	A	
8450 20 00	Machines, each of a dry linen capacity exceeding 10 kg	2,2	A	
8450 90 00	Parts	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	- Drying machines			
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	2,2	A	
8451 29 00	-- Other	2,2	A	
8451 30 00	- Ironing machines and presses (including fusing presses)	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8451 40 00	Washing, bleaching or dyeing machines	2,2	A	
8451 50 00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	A	
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	A	
8451 80 30	Machines for dressing or finishing	2,2	A	
8451 80 80	Other	2,2	A	
8451 90 00	Parts	2,2	A	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles			

CN 2012	Description	Base rate	Category	Comment
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	A	
8452 10 19	Other	9,7	A	
8452 10 90	Other sewing machines and other sewing machine heads	3,7	A	
-	Other sewing machines			
8452 21 00	Automatic units	3,7	A	
8452 29 00	Other	3,7	A	
8452 30 00	Sewing machine needles	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8452 90 00	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	2,7	A	
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	A	
8453 20 00	Machinery for making or repairing footwear	1,7	A	
8453 80 00	Other machinery	1,7	A	
8453 90 00	Parts	1,7	A	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries			
8454 10 00	Converters	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8454 20 00	Ingot moulds and ladles	1,7	A	
8454 30	Casting machines			
8454 30 10	For casting under pressure	1,7	A	
8454 30 90	Other	1,7	A	
8454 90 00	Parts	1,7	A	
8455	Metal-rolling mills and rolls therefor			
8455 10 00	Tube mills	2,7	A	
-	Other rolling mills			
8455 21 00	Hot or combination hot and cold	2,7	A	
8455 22 00	Cold	2,7	A	
8455 30	Rolls for rolling mills			
8455 30 10	Of cast iron	2,7	A	
-	Of open-die forged steel			
8455 30 31	Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8455 30 39	Cold-rolling work-rolls	2,7	A	
8455 30 90	Other	2,7	A	
8455 90 00	Other parts	2,7	A	
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; water-jet cutting machines			
8456 10 00	Operated by laser or other light or photon beam processes	4,5	A	
8456 20 00	Operated by ultrasonic processes	3,5	A	
8456 30	Operated by electrodischarge processes			
--	Numerically controlled			
8456 30 11	Wire-cut	3,5	A	
8456 30 19	Other	3,5	A	
8456 30 90	Other	3,5	A	
8456 90	Other			

CN 2012	Description	Base rate	Category	Comment
8456 90 20	Water-jet cutting machines	1,7	A	
8456 90 80	Other	3,5	A	
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	A	
8457 10 90	Other	2,7	A	
8457 20 00	Unit construction machines (single station)	2,7	A	
8457 30	Multi-station transfer machines			
8457 30 10	Numerically controlled	2,7	A	
8457 30 90	Other	2,7	A	
8458	Lathes (including turning centres) for removing metal			
-	Horizontal lathes			
8458 11	Numerically controlled			

CN 2012	Description	Base rate	Category	Comment
8458 11 20	Turning centres	2,7	A	
	Automatic lathes			
8458 11 41	Single spindle	2,7	A	
8458 11 49	Multi-spindle	2,7	A	
8458 11 80	Other	2,7	A	
8458 19 00	Other	2,7	A	
-	Other lathes			
8458 91	Numerically controlled			
8458 91 20	Turning centres	2,7	A	
8458 91 80	Other	2,7	A	
8458 99 00	Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8459 10 00	Way-type unit head machines	2,7	A	
-	Other drilling machines			
8459 21 00	Numerically controlled	2,7	A	
8459 29 00	Other	2,7	A	
-	Other boring-milling machines			
8459 31 00	Numerically controlled	1,7	A	
8459 39 00	Other	1,7	A	
8459 40	Other boring machines			
8459 40 10	Numerically controlled	1,7	A	
8459 40 90	Other	1,7	A	
-	Milling machines, knee-type			
8459 51 00	Numerically controlled	2,7	A	
8459 59 00	Other	2,7	A	
-	Other milling machines			

CN 2012	Description	Base rate	Category	Comment
8459 61	Numerically controlled			
8459 61 10	Tool milling machines	2,7	A	
8459 61 90	Other	2,7	A	
8459 69	Other			
8459 69 10	Tool milling machines	2,7	A	
8459 69 90	Other	2,7	A	
8459 70 00	Other threading or tapping machines	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8460 11 00	Numerically controlled	2,7	A	
8460 19 00	Other	2,7	A	
-	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	A	
8460 21 15	Centreless grinding machines	2,7	A	
8460 21 19	Other	2,7	A	
8460 21 90	Other	2,7	A	
8460 29	Other			
8460 29 10	For cylindrical surfaces	2,7	A	
8460 29 90	Other	2,7	A	
-	Sharpening (tool or cutter grinding) machines			
8460 31 00	Numerically controlled	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8460 39 00	Other	1,7	A	
8460 40	Honing or lapping machines			
8460 40 10	Numerically controlled	1,7	A	
8460 40 90	Other	1,7	A	
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	A	
8460 90 90	Other	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8461 30	Broaching machines			
8461 30 10	Numerically controlled	1,7	A	
8461 30 90	Other	1,7	A	
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	A	
8461 40 19	Other	2,7	A	
	For cutting other gears			
8461 40 31	Numerically controlled	1,7	A	
8461 40 39	Other	1,7	A	
	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			

CN 2012	Description	Base rate	Category	Comment
8461 40 71	Numerically controlled	2,7	A	
8461 40 79	Other	2,7	A	
8461 40 90	Other	1,7	A	
8461 50	Sawing or cutting-off machines			
	Sawing machines			
8461 50 11	Circular saws	1,7	A	
8461 50 19	Other	1,7	A	
8461 50 90	Cutting-off machines	1,7	A	
8461 90 00	Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8462 10	Forging or die-stamping machines (including presses) and hammers			
8462 10 10	Numerically controlled	2,7	A	
8462 10 90	Other	1,7	A	
-	Bending, folding, straightening or flattening machines (including presses)			
8462 21	Numerically controlled			
8462 21 10	For working flat products	2,7	A	
8462 21 80	Other	2,7	A	
8462 29	Other			
8462 29 10	For working flat products	1,7	A	
---	Other			
8462 29 91	Hydraulic	1,7	A	
8462 29 98	Other	1,7	A	
-	Shearing machines (including presses), other than combined punching and shearing machines			

CN 2012	Description	Base rate	Category	Comment
8462 31 00	Numerically controlled	2,7	A	
8462 39	Other			
8462 39 10	For working flat products	1,7	A	
	Other			
8462 39 91	Hydraulic	1,7	A	
8462 39 99	Other	1,7	A	
-	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	A	
8462 41 90	Other	2,7	A	
8462 49	Other			
8462 49 10	For working flat products	1,7	A	
8462 49 90	Other	1,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
8462 91	Hydraulic presses			
8462 91 20	Numerically controlled	2,7	A	
8462 91 80	Other	2,7	A	
8462 99	Other			
8462 99 20	Numerically controlled	2,7	A	
8462 99 80	Other	2,7	A	
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	A	
8463 10 90	Other	2,7	A	
8463 20 00	Thread-rolling machines	2,7	A	
8463 30 00	Machines for working wire	2,7	A	
8463 90 00	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8464 20	- Grinding or polishing machines			
- -	- For working glass			
8464 20 11	- - - Optical glass	2,2	A	
8464 20 19	- - - Other	2,2	A	
8464 20 80	- - Other	2,2	A	
8464 90 00	- Other	2,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
8465 10 90	With automatic transfer of workpiece between each operation	2,7	A	
-	Other			
8465 91	Sawing machines			
8465 91 10	Bandsaws	2,7	A	
8465 91 20	Circular saws	2,7	A	
8465 91 90	Other	2,7	A	
8465 92 00	Planing, milling or moulding (by cutting) machines	2,7	A	
8465 93 00	Grinding, sanding or polishing machines	2,7	A	
8465 94 00	Bending or assembling machines	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8465 95 00	Drilling or morticing machines	2,7	A	
8465 96 00	Splitting, slicing or paring machines	2,7	A	
8465 99 00	Other	2,7	A	
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	A	
	Other			
8466 10 31	For lathes	1,2	A	
8466 10 38	Other	1,2	A	
8466 10 80	Self-opening dieheads	1,2	A	

CN 2012	Description	Base rate	Category	Comment
8466 20	Work holders			
8466 20 20	Jigs and fixtures for specific applications; sets of standard jig and fixture components	1,2	A	
--	Other			
8466 20 91	For lathes	1,2	A	
8466 20 98	Other	1,2	A	
8466 30 00	Dividing heads and other special attachments for machine tools	1,2	A	
-	Other			
8466 91	For machines of heading 8464			
8466 91 20	Of cast iron or cast steel	1,2	A	
8466 91 95	Other	1,2	A	
8466 92	For machines of heading 8465			
8466 92 20	Of cast iron or cast steel	1,2	A	
8466 92 80	Other	1,2	A	
8466 93	For machines of headings 8456 to 8461			

CN 2012	Description	Base rate	Category	Comment
8466 93 30	For machines of subheading 8456 90 20	1,7	A	
8466 93 70	Other	1,2	A	
8466 94 00	For machines of heading 8462 or 8463	1,2	A	
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	A	
8467 11 90	Other	1,7	A	
8467 19 00	Other	1,7	A	
-	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	A	
-	Other			
8467 21 91	Electropneumatic	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8467 21 99	Other	2,7	A	
8467 22	Saws			
8467 22 10	Chainsaws	2,7	A	
8467 22 30	Circular saws	2,7	A	
8467 22 90	Other	2,7	A	
8467 29	Other			
8467 29 20	Capable of operation without an external source of power	2,7	A	
	Other			
	Grinders and sanders			
8467 29 51	Angle grinders	2,7	A	
8467 29 53	Belt sanders	2,7	A	
8467 29 59	Other	2,7	A	
8467 29 70	Planers	2,7	A	
8467 29 80	Hedge trimmers and lawn edge cutters	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8467 29 85	Other	2,7	A	
-	Other tools			
8467 81 00	Chainsaws	1,7	A	
8467 89 00	Other	1,7	A	
-	Parts			
8467 91 00	Of chainsaws	1,7	A	
8467 92 00	Of pneumatic tools	1,7	A	
8467 99 00	Other	1,7	A	
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	A	
8468 20 00	Other gas-operated machinery and apparatus	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8468 80 00	- Other machinery and apparatus	2,2	A	
8468 90 00	- Parts	2,2	A	
8469 00	Typewriters other than printers of heading 8443; word-processing machines			
8469 00 10	- Word-processing machines	0	A	
-	Other			
8469 00 91	-- Electric	2,3	A	
8469 00 99	-- Other	2,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	Other electronic calculating machines			
8470 21 00	Incorporating a printing device	0	A	
8470 29 00	Other	0	A	
8470 30 00	Other calculating machines	0	A	
8470 50 00	Cash registers	0	A	
8470 90 00	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	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	0	A	
8471 49 00	Other, presented in the form of systems	0	A	
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	0	A	
8471 60	Input or output units, whether or not containing storage units in the same housing			
8471 60 60	Keyboards	0	A	

CN 2012	Description	Base rate	Category	Comment
8471 60 70	Other	0	A	
8471 70	Storage units			
8471 70 20	Central storage units	0	A	
	Other			
	Disk storage units			
8471 70 30	Optical, including magneto-optical	0	A	
	Other			
8471 70 50	Hard disk drives	0	A	
8471 70 70	Other	0	A	
8471 70 80	Magnetic tape storage units	0	A	
8471 70 98	Other	0	A	
8471 80 00	Other units of automatic data-processing machines	0	A	
8471 90 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
8472 90	Other			
8472 90 10	Coin-sorting, coin-counting or coin-wrapping machines	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8472 90 30	Automatic teller machines	0	A	
8472 90 70	Other	2,2	A	
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	0	A	
8473 10 19	Other	3	A	
8473 10 90	Other	0	A	
	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			

CN 2012	Description	Base rate	Category	Comment
8473 21 10	Electronic assemblies	0	A	
8473 21 90	Other	0	A	
8473 29	Other			
8473 29 10	Electronic assemblies	0	A	
8473 29 90	Other	0	A	
8473 30	Parts and accessories of the machines of heading 8471			
8473 30 20	Electronic assemblies	0	A	
8473 30 80	Other	0	A	
8473 40	Parts and accessories of the machines of heading 8472			
	Electronic assemblies			

CN 2012	Description	Base rate	Category	Comment
8473 40 11	Of machines of subheading 8472 90 30	0	A	
8473 40 18	Other	3	A	
8473 40 80	Other	0	A	
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	0	A	
8473 50 80	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
8474 10 00	Sorting, screening, separating or washing machines	0	A	
8474 20 00	Crushing or grinding machines	0	A	
-	Mixing or kneading machines			
8474 31 00	Concrete or mortar mixers	0	A	
8474 32 00	Machines for mixing mineral substances with bitumen	0	A	
8474 39 00	Other	0	A	
8474 80	Other machinery			
8474 80 10	Machinery for agglomerating, shaping or moulding ceramic paste	0	A	
8474 80 90	Other	0	A	
8474 90	Parts			
8474 90 10	Of cast iron or cast steel	0	A	

CN 2012	Description	Base rate	Category	Comment
8474 90 90	Other	0	A	
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	A	
-	Machines for manufacturing or hot working glass or glassware			
8475 21 00	Machines for making optical fibres and preforms thereof	1,7	A	
8475 29 00	Other	1,7	A	
8475 90 00	Parts	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8476 29 00	Other	1,7	A	
-	Other machines			
8476 81 00	Incorporating heating or refrigerating devices	1,7	A	
8476 89 00	Other	1,7	A	
8476 90 00	Parts	1,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8477 20 00	Extruders	1,7	A	
8477 30 00	Blow-moulding machines	1,7	A	
8477 40 00	Vacuum-moulding machines and other thermoforming machines	1,7	A	
-	Other machinery for moulding or otherwise forming			
8477 51 00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1,7	A	
8477 59	Other			
8477 59 10	Presses	1,7	A	
8477 59 80	Other	1,7	A	
8477 80	Other machinery			
--	Machines for the manufacture of foam products			
8477 80 11	Machines for processing reactive resins	1,7	A	
8477 80 19	Other	1,7	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
8477 80 91	Size reduction equipment	1,7	A	
8477 80 93	Mixers, kneaders and agitators	1,7	A	
8477 80 95	Cutting, splitting and peeling machines	1,7	A	
8477 80 99	Other	1,7	A	
8477 90	Parts			
8477 90 10	Of cast iron or cast steel	1,7	A	
8477 90 80	Other	1,7	A	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter			
8478 10 00	Machinery	1,7	A	
8478 90 00	Parts	1,7	A	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter			

CN 2012	Description	Base rate	Category	Comment
8479 10 00	Machinery for public works, building or the like	0	A	
8479 20 00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1,7	A	
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	A	
8479 30 90	Other	1,7	A	
8479 40 00	Rope- or cable-making machines	1,7	A	
8479 50 00	Industrial robots, not elsewhere specified or included	1,7	A	
8479 60 00	Evaporative air coolers	1,7	A	
-	Passenger boarding bridges			
8479 71 00	Of a kind used in airports	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8479 79 00	Other	1,7	A	
	Other machines and mechanical appliances			
8479 81 00	For treating metal, including electric wire coil-winders	1,7	A	
8479 82 00	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1,7	A	
8479 89	Other			
8479 89 30	Mobile hydraulic-powered mine roof supports	1,7	A	
8479 89 60	Central greasing systems	1,7	A	
8479 89 97	Other	1,7	A	
8479 90	Parts			
8479 90 20	Of cast iron or cast steel	1,7	A	
8479 90 80	Other	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8480 10 00	Moulding boxes for metal foundry	1,7	A	
8480 20 00	Mould bases	1,7	A	
8480 30	Moulding patterns			
8480 30 10	Of wood	1,7	A	
8480 30 90	Other	2,7	A	
-	Moulds for metal or metal carbides			
8480 41 00	Injection or compression types	1,7	A	
8480 49 00	Other	1,7	A	
8480 50 00	Moulds for glass	1,7	A	
8480 60 00	Moulds for mineral materials	1,7	A	
-	Moulds for rubber or plastics			
8480 71 00	Injection or compression types	1,7	A	
8480 79 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
	Other			
8481 10 19	Of cast iron or steel	2,2	A	
8481 10 99	Other	2,2	A	
8481 20	Valves for oleohydraulic or pneumatic transmissions			
8481 20 10	Valves for the control of oleohydraulic power transmission	2,2	A	
8481 20 90	Valves for the control of pneumatic power transmission	2,2	A	
8481 30	Check (non-return) valves			

CN 2012	Description	Base rate	Category	Comment
8481 30 91	Of cast iron or steel	2,2	A	
8481 30 99	Other	2,2	A	
8481 40	Safety or relief valves			
8481 40 10	Of cast iron or steel	2,2	A	
8481 40 90	Other	2,2	A	
8481 80	Other appliances			
--	Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures			
8481 80 11	Mixing valves	2,2	A	
8481 80 19	Other	2,2	A	
--	Central heating radiator valves			
8481 80 31	Thermostatic valves	2,2	A	
8481 80 39	Other	2,2	A	
8481 80 40	Valves for pneumatic tyres and inner tubes	2,2	A	
--	Other			
---	Process control valves			

CN 2012	Description	Base rate	Category	Comment
8481 80 51	Temperature regulators	2,2	A	
8481 80 59	Other	2,2	A	
	Other			
	Gate valves			
8481 80 61	Of cast iron	2,2	A	
8481 80 63	Of steel	2,2	A	
8481 80 69	Other	2,2	A	
	Globe valves			
8481 80 71	Of cast iron	2,2	A	
8481 80 73	Of steel	2,2	A	
8481 80 79	Other	2,2	A	
8481 80 81	Ball and plug valves	2,2	A	
8481 80 85	Butterfly valves	2,2	A	
8481 80 87	Diaphragm valves	2,2	A	
8481 80 99	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8481 90 00	Parts	2,2	A	
8482	Ball or roller bearings			
8482 10	Ball bearings			
8482 10 10	With greatest external diameter not exceeding 30 mm	8	A	
8482 10 90	Other	8	A	
8482 20 00	Tapered roller bearings, including cone and tapered roller assemblies	8	A	
8482 30 00	Spherical roller bearings	8	A	
8482 40 00	Needle roller bearings	8	A	
8482 50 00	Other cylindrical roller bearings	8	A	
8482 80 00	Other, including combined ball/roller bearings	8	A	
-	Parts			
8482 91	Balls, needles and rollers			
8482 91 10	Tapered rollers	8	A	
8482 91 90	Other	7,7	A	
8482 99 00	Other	8	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8483 10 25	Of open-die forged steel	4	A	
8483 10 29	Other	4	A	

CN 2012	Description	Base rate	Category	Comment
8483 10 50	Articulated shafts	4	A	
8483 10 95	Other	4	A	
8483 20 00	Bearing housings, incorporating ball or roller bearings	6	A	
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	A	
8483 30 38	Other	3,4	A	
8483 30 80	Plain shaft bearings	3,4	A	
8483 40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters			
	Gears and gearing (other than friction gears)			
8483 40 21	Spur and helical	3,7	A	

CN 2012	Description	Base rate	Category	Comment
8483 40 23	Bevel and bevel/spur	3,7	A	
8483 40 25	Worm gear	3,7	A	
8483 40 29	Other	3,7	A	
8483 40 30	Ball or roller screws	3,7	A	
--	Gear boxes and other speed changers			
8483 40 51	Gear boxes	3,7	A	
8483 40 59	Other	3,7	A	
8483 40 90	Other	3,7	A	
8483 50	Flywheels and pulleys, including pulley blocks			
8483 50 20	Of cast iron or cast steel	2,7	A	
8483 50 80	Other	2,7	A	
8483 60	Clutches and shaft couplings (including universal joints)			

CN 2012	Description	Base rate	Category	Comment
8483 60 20	Of cast iron or cast steel	2,7	A	
8483 60 80	Other	2,7	A	
8483 90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts			
8483 90 20	Parts of bearing housings	5,7	A	
	Other			
8483 90 81	Of cast iron or cast steel	2,7	A	
8483 90 89	Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8484 10 00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	A	
8484 20 00	Mechanical seals	1,7	A	
8484 90 00	Other	1,7	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8486 20 90	Other	0	A	
8486 30	Machines and apparatus for the manufacture of flat panel displays			
8486 30 10	Apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	0	A	
8486 30 30	Apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	0	A	
8486 30 50	Apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	0	A	

CN 2012	Description	Base rate	Category	Comment
8486 30 90	Other	0	A	
8486 40 00	Machines and apparatus specified in note 9(C) to this chapter	0	A	
8486 90	Parts and accessories			
8486 90 10	Tool holders and self-opening dieheads; workholders	1,2	A	
	Other			
8486 90 20	Parts of spinners for coating photographic emulsions on liquid crystal devices (LCD) substrates	0	A	
8486 90 30	Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	0	A	

CN 2012	Description	Base rate	Category	Comment
8486 90 40	Parts of apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	0	A	
8486 90 50	Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	0	A	
8486 90 60	Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	0	A	
8486 90 70	Parts and accessories for machine-tools operated by ultrasonic processes	1,2	A	
8486 90 90	Other	0	A	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter			

CN 2012	Description	Base rate	Category	Comment
8487 10	Ships' or boats' propellers and blades therefor			
8487 10 10	Of bronze	1,7	A	
8487 10 90	Other	1,7	A	
8487 90	Other			
8487 90 40	Of cast iron	1,7	A	
	Of iron or steel			
8487 90 51	Of cast steel	1,7	A	
8487 90 57	Of open-die forged or closed-die forged iron or steel	1,7	A	
8487 90 59	Other	1,7	A	
8487 90 90	Other	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
--	Other			
8501 10 91	Universal AC/DC motors	2,7	A	
8501 10 93	AC motors	2,7	A	
8501 10 99	DC motors	2,7	A	
8501 20 00	Universal AC/DC motors of an output exceeding 37,5 W	2,7	A	
-	Other DC motors; DC generators			
8501 31 00	Of an output not exceeding 750 W	2,7	A	
8501 32 00	Of an output exceeding 750 W but not exceeding 75 kW	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8501 33 00	Of an output exceeding 75 kW but not exceeding 375 kW	2,7	A	
8501 34 00	Of an output exceeding 375 kW	2,7	A	
8501 40	Other AC motors, single-phase			
8501 40 20	Of an output not exceeding 750 W	2,7	A	
8501 40 80	Of an output exceeding 750 W	2,7	A	
-	Other AC motors, multi-phase			
8501 51 00	Of an output not exceeding 750 W	2,7	A	
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	A	
8501 52 30	Of an output exceeding 7,5 kW but not exceeding 37 kW	2,7	A	
8501 52 90	Of an output exceeding 37 kW but not exceeding 75 kW	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8501 53	Of an output exceeding 75 kW			
8501 53 50	Traction motors	2,7	A	
	Other, of an output			
8501 53 81	Exceeding 75 kW but not exceeding 375 kW	2,7	A	
8501 53 94	Exceeding 375 kW but not exceeding 750 kW	2,7	A	
8501 53 99	Exceeding 750 kW	2,7	A	
-	AC generators (alternators)			
8501 61	Of an output not exceeding 75 kVA			
8501 61 20	Of an output not exceeding 7,5 kVA	2,7	A	
8501 61 80	Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	A	
8501 62 00	Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	A	
8501 63 00	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8501 64 00	Of an output exceeding 750 kVA	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8502 11 80	Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	A	
8502 12 00	Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	A	
8502 13	Of an output exceeding 375 kVA			
8502 13 20	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8502 13 40	Of an output exceeding 750 kVA but not exceeding 2 000 kVA	2,7	A	
8502 13 80	Of an output exceeding 2 000 kVA	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8502 20	Generating sets with spark-ignition internal combustion piston engines			
8502 20 20	Of an output not exceeding 7,5 kVA	2,7	A	
8502 20 40	Of an output exceeding 7,5 kVA but not exceeding 375 kVA	2,7	A	
8502 20 60	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	A	
8502 20 80	Of an output exceeding 750 kVA	2,7	A	
-	Other generating sets			
8502 31 00	Wind-powered	2,7	A	
8502 39	Other			
8502 39 20	Turbo-generators	2,7	A	
8502 39 80	Other	2,7	A	
8502 40 00	Electric rotary converters	2,7	A	
8503 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502			

CN 2012	Description	Base rate	Category	Comment
8503 00 10	Non-magnetic retaining rings	2,7	A	
-	Other			
8503 00 91	Of cast iron or cast steel	2,7	A	
8503 00 99	Other	2,7	A	
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	A	
8504 10 80	Other	3,7	A	
-	Liquid dielectric transformers			
8504 21 00	Having a power handling capacity not exceeding 650 kVA	3,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8504 22 90	Exceeding 1 600 kVA but not exceeding 10 000 kVA	3,7	A	
8504 23 00	Having a power handling capacity exceeding 10 000 kVA	3,7	A	
-	Other transformers			
8504 31	Having a power handling capacity not exceeding 1 kVA			
- - -	Measuring transformers			
8504 31 21	For voltage measurement	3,7	A	
8504 31 29	Other	3,7	A	
8504 31 80	Other	3,7	A	
8504 32 00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3,7	A	
8504 33 00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3,7	A	

CN 2012	Description	Base rate	Category	Comment
8504 34 00	Having a power handling capacity exceeding 500 kVA	3,7	A	
8504 40	Static converters			
8504 40 30	Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	0	A	
	Other			
8504 40 55	Accumulator chargers	3,3	A	
	Other			
8504 40 82	Rectifiers	3,3	A	
	Inverters			
8504 40 84	Having a power handling capacity not exceeding 7,5 kVA	3,3	A	
8504 40 88	Having a power handling capacity exceeding 7,5 kVA	3,3	A	
8504 40 90	Other	3,3	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8504 50 95	Other	3,7	A	
8504 90	Parts			
	Of transformers and inductors			
8504 90 05	Electronic assemblies of machines of subheading 8504 50 20	0	A	
	Other			
8504 90 11	Ferrite cores	2,2	A	
8504 90 18	Other	2,2	A	
	Of static converters			
8504 90 91	Electronic assemblies of machines of subheading 8504 40 30	0	A	
8504 90 99	Other	2,2	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8505 19	Other			
8505 19 10	Permanent magnets of agglomerated ferrite	2,2	A	
8505 19 90	Other	2,2	A	
8505 20 00	Electromagnetic couplings, clutches and brakes	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8505 90	Other, including parts			
8505 90 20	Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	A	
8505 90 50	Electromagnetic lifting heads	2,2	A	
8505 90 90	Parts	1,8	A	
8506	Primary cells and primary batteries			
8506 10	Manganese dioxide			
	Alkaline			
8506 10 11	Cylindrical cells	4,7	A	
8506 10 18	Other	4,7	A	
	Other			
8506 10 91	Cylindrical cells	4,7	A	
8506 10 98	Other	4,7	A	
8506 30 00	Mercuric oxide	4,7	A	
8506 40 00	Silver oxide	4,7	A	

CN 2012	Description	Base rate	Category	Comment
8506 50	Lithium			
8506 50 10	Cylindrical cells	4,7	A	
8506 50 30	Button cells	4,7	A	
8506 50 90	Other	4,7	A	
8506 60 00	Air-zinc	4,7	A	
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	0	A	
8506 80 80	Other	4,7	A	
8506 90 00	Parts	4,7	A	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)			
8507 10	Lead-acid, of a kind used for starting piston engines			
8507 10 20	Working with liquid electrolyte	3,7	A	
8507 10 80	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
8507 20	Other lead-acid accumulators			
8507 20 20	Working with liquid electrolyte	3,7	A	
8507 20 80	Other	3,7	A	
8507 30	Nickel-cadmium			
8507 30 20	Hermetically sealed	2,6	A	
8507 30 80	Other	2,6	A	
8507 40 00	Nickel-iron	2,7	A	
8507 50 00	Nickel-metal hydride	2,7	A	
8507 60 00	Lithium-ion	2,7	A	
8507 80 00	Other accumulators	2,7	A	
8507 90	Parts			
8507 90 30	Separators	2,7	A	
8507 90 80	Other	2,7	A	
8508	Vacuum cleaners			
-	With self-contained electric motor			

CN 2012	Description	Base rate	Category	Comment
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	A	
8508 19 00	Other	1,7	A	
8508 60 00	Other vacuum cleaners	1,7	A	
8508 70 00	Parts	1,7	A	
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508			
8509 40 00	Food grinders and mixers; fruit or vegetable juice extractors	2,2	A	
8509 80 00	Other appliances	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8509 90 00	Parts	2,2	A	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor			
8510 10 00	Shavers	2,2	A	
8510 20 00	Hair clippers	2,2	A	
8510 30 00	Hair-removing appliances	2,2	A	
8510 90 00	Parts	2,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
8511 10 00	- Sparking plugs	3,2	A	
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	3,2	A	
8511 30 00	- Distributors; ignition coils	3,2	A	
8511 40 00	- Starter motors and dual purpose starter-generators	3,2	A	
8511 50 00	- Other generators	3,2	A	
8511 80 00	- Other equipment	3,2	A	
8511 90 00	- Parts	3,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles	2,7	A	
8512 20 00	- Other lighting or visual signalling equipment	2,7	A	
8512 30	- Sound signalling equipment			
8512 30 10	-- Burglar alarms of a kind used for motor vehicles	2,2	A	
8512 30 90	-- Other	2,7	A	
8512 40 00	- Windscreen wipers, defrosters and demisters	2,7	A	
8512 90	- Parts			
8512 90 10	-- Of apparatus of subheading 8512 30 10	2,2	A	
8512 90 90	-- Other	2,7	A	
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	A	
8513 90 00	- Parts	5,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8514 10 80	Other	2,2	A	
8514 20	Furnaces and ovens functioning by induction or dielectric loss			
8514 20 10	Induction furnaces and ovens	2,2	A	
8514 20 80	Dielectric furnaces and ovens	2,2	A	
8514 30 00	Other furnaces and ovens	2,2	A	
8514 40 00	Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	A	

CN 2012	Description	Base rate	Category	Comment
8514 90 00	Parts	2,2	A	
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	A	
8515 19 00	Other	2,7	A	
-	Machines and apparatus for resistance welding of metal			
8515 21 00	Fully or partly automatic	2,7	A	
8515 29 00	Other	2,7	A	
-	Machines and apparatus for arc (including plasma arc) welding of metals			

CN 2012	Description	Base rate	Category	Comment
8515 31 00	Fully or partly automatic	2,7	A	
8515 39	Other			
	For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with			
8515 39 13	Transformers	2,7	A	
8515 39 18	Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2,7	A	
8515 39 90	Other	2,7	A	
8515 80	Other machines and apparatus			
8515 80 10	For treating metals	2,7	A	
8515 80 90	Other	2,7	A	
8515 90 00	Parts	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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			
8516 10 11	Instantaneous water heaters	2,7	A	
8516 10 80	Other	2,7	A	
-	Electric space-heating apparatus and electric soil-heating apparatus			
8516 21 00	Storage heating radiators	2,7	A	
8516 29	Other			

CN 2012	Description	Base rate	Category	Comment
8516 29 10	Liquid-filled radiators	2,7	A	
8516 29 50	Convection heaters	2,7	A	
	Other			
8516 29 91	With built-in fan	2,7	A	
8516 29 99	Other	2,7	A	
-	Electrothermic hairdressing or hand-drying apparatus			
8516 31 00	Hairdryers	2,7	A	
8516 32 00	Other hairdressing apparatus	2,7	A	
8516 33 00	Hand-drying apparatus	2,7	A	
8516 40 00	Electric smoothing irons	2,7	A	
8516 50 00	Microwave ovens	5	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8516 60 50	-- Cooking plates, boiling rings and hobs	2,7	A	
8516 60 70	-- Grillers and roasters	2,7	A	
8516 60 80	-- Ovens for building in	2,7	A	
8516 60 90	-- Other	2,7	A	
-	- Other electrothermic appliances			
8516 71 00	-- Coffee or tea makers	2,7	A	
8516 72 00	-- Toasters	2,7	A	
8516 79	-- Other			
8516 79 20	--- Deep fat fryers	2,7	A	
8516 79 70	--- Other	2,7	A	
8516 80	- Electric heating resistors			
8516 80 20	-- Assembled with an insulated former	2,7	A	
8516 80 80	-- Other	2,7	A	
8516 90 00	- Parts	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8517 12 00	Telephones for cellular networks or for other wireless networks	0	A	
8517 18 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
-	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)			
8517 61 00	Base stations	0	A	
8517 62 00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A	
8517 69	Other			
8517 69 10	Videophones	0	A	
8517 69 20	Entry-phone systems	0	A	
---	Reception apparatus for radio-telephony or radio-telegraphy			

CN 2012	Description	Base rate	Category	Comment
8517 69 31	Portable receivers for calling, alerting or paging	0	A	
8517 69 39	Other	9,3	B3	
8517 69 90	Other	0	A	
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	0	A	
8517 70 15	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	A	
8517 70 19	Other	3,6	A	
8517 70 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8518 10 95	-- Other	2,5	A	
-	Loudspeakers, whether or not mounted in their enclosures			

CN 2012	Description	Base rate	Category	Comment
8518 21 00	Single loudspeakers, mounted in their enclosures	4,5	A	
8518 22 00	Multiple loudspeakers, mounted in the same enclosure	4,5	A	
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	0	A	
8518 29 95	Other	3	A	
8518 30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers			
8518 30 20	Line telephone handsets	0	A	
8518 30 95	Other	2	A	

CN 2012	Description	Base rate	Category	Comment
8518 40	Audio-frequency electric amplifiers			
8518 40 30	Telephonic and measurement amplifiers	3	A	
8518 40 80	Other	4,5	A	
8518 50 00	Electric sound amplifier sets	2	A	
8518 90 00	Parts	2	A	
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	B5	
	Other			
8519 20 91	With laser reading system	9,5	B5	
8519 20 99	Other	4,5	A	
8519 30 00	Turntables (record-decks)	2	A	
8519 50 00	Telephone answering machines	0	A	
	Other apparatus			

CN 2012	Description	Base rate	Category	Comment
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	B3	
	---- Other sound reproducing apparatus			
8519 81 15	----- Pocket-size cassette-players	0	A	
	----- Other, cassette-type			
8519 81 21	----- With an analogue and digital reading system	9	B5	
8519 81 25	----- Other	2	A	
	----- 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	B5	

CN 2012	Description	Base rate	Category	Comment
8519 81 35	----- Other	9,5	B5	
8519 81 45	----- Other	4,5	A	
	--- Other apparatus			
8519 81 51	----- Dictating machines not capable of operating without an external source of power	4	A	
	---- 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	0	A	
8519 81 61	----- Other	2	A	
8519 81 65	----- Pocket-size recorders	0	A	
8519 81 75	----- Other	2	A	
	----- Other			

CN 2012	Description	Base rate	Category	Comment
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	A	
8519 81 85	Other	7	B5	
8519 81 95	Other	2	A	
8519 89	Other			
	Sound reproducing apparatus, not incorporating a sound recording device			
8519 89 11	Record-players, other than those of subheading 8519 20	2	A	
8519 89 15	Transcribing machines	5	B3	
8519 89 19	Other	4,5	A	
8519 89 90	Other	2	A	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner			

CN 2012	Description	Base rate	Category	Comment
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	B5	
8521 10 95	Other	8	B5	
8521 90 00	Other	13,9	B5	
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521			
8522 10 00	Pick-up cartridges	4	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
--	Other			
---	Electronic assemblies			
8522 90 41	Of apparatus of subheading 8519 50 00	0	A	
8522 90 49	Other	4	A	
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	0	A	
8522 90 80	Other	4	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Magnetic media			
8523 21 00	Cards incorporating a magnetic stripe	3,5	A	
8523 29	Other			
---	Magnetic tapes; magnetic discs			
8523 29 15	Unrecorded	0	A	
----	Other			
8523 29 31	For reproducing phenomena other than sound or image	0	A	
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	0	A	
8523 29 39	Other	3,5	A	
8523 29 90	Other	3,5	A	
-	Optical media			

CN 2012	Description	Base rate	Category	Comment
8523 41	Unrecorded			
8523 41 10	Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	0	A	
8523 41 30	Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	0	A	
8523 41 90	Other	0	A	
8523 49	Other			
	Discs for laser reading systems			
8523 49 25	For reproducing phenomena other than sound or image	0	A	
	For reproducing sound only			
8523 49 31	Of a diameter not exceeding 6,5 cm	3,5	A	
8523 49 39	Of a diameter exceeding 6,5 cm	3,5	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
8523 49 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	0	A	
	Other			
8523 49 51	Digital versatile discs (DVD)	3,5	A	
8523 49 59	Other	3,5	A	
	Other			
8523 49 91	For reproducing phenomena other than sound or image	0	A	
8523 49 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	0	A	

CN 2012	Description	Base rate	Category	Comment
8523 49 99	Other	3,5	A	
-	Semiconductor media			
8523 51	Solid-state non-volatile storage devices			
8523 51 10	Unrecorded	0	A	
---	Other			
8523 51 91	For reproducing phenomena other than sound or image	0	A	
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	0	A	
8523 51 99	Other	3,5	A	

CN 2012	Description	Base rate	Category	Comment
8523 52	'Smart cards'			
8523 52 10	With two or more electronic integrated circuits	3,7	A	
8523 52 90	Other	0	A	
8523 59	Other			
8523 59 10	Unrecorded	0	A	
	Other			
8523 59 91	For reproducing phenomena other than sound or image	0	A	
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	0	A	
8523 59 99	Other	3,5	A	

CN 2012	Description	Base rate	Category	Comment
8523 80	- Other			
8523 80 10	-- Unrecorded	0	A	
	-- Other			
8523 80 91	--- For reproducing phenomena other than sound or image	0	A	
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	0	A	
8523 80 99	--- Other	3,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
8525 50 00	Transmission apparatus	3,6	A	
8525 60 00	Transmission apparatus incorporating reception apparatus	0	A	
8525 80	Television cameras, digital cameras and video camera recorders			
--	Television cameras			
8525 80 11	With three or more camera tubes	3	A	
8525 80 19	Other	4,9	A	
8525 80 30	Digital cameras	0	A	
--	Video camera recorders			
8525 80 91	Only able to record sound and images taken by the television camera	4,9	A	
8525 80 99	Other	14	B3	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus			

CN 2012	Description	Base rate	Category	Comment
8526 10 00	Radar apparatus	3,7	A	
-	Other			
8526 91	Radio navigational aid apparatus			
8526 91 20	Radio navigational receivers	3,7	A	
8526 91 80	Other	3,7	A	
8526 92 00	Radio remote control apparatus	3,7	A	
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	B3	
8527 12 90	Other	10	B3	

CN 2012	Description	Base rate	Category	Comment
8527 13	-- Other apparatus combined with sound recording or reproducing apparatus			
8527 13 10	--- With laser reading system	12	B3	
	--- Other			
8527 13 91	---- Of the cassette-type with an analogue and digital reading system	14	B3	
8527 13 99	---- Other	10	B3	
8527 19 00	-- Other	0	A	
-	- 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	B3	
	---- Other			

CN 2012	Description	Base rate	Category	Comment
8527 21 52	----- Of the cassette-type with an analogue and digital reading system	14	B3	
8527 21 59	----- Other	10	B3	
	--- Other			
8527 21 70	----- With laser reading system	14	B3	
	----- Other			
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14	B3	
8527 21 98	----- Other	10	B3	
8527 29 00	-- Other	12	B3	
	- Other			
8527 91	-- Combined with sound recording or reproducing apparatus			
	--- Within the same housing one or more loudspeakers			

CN 2012	Description	Base rate	Category	Comment
8527 91 11	Of the cassette-type with an analogue and digital reading system	14	B3	
8527 91 19	Other	10	B3	
	Other			
8527 91 35	With laser reading system	12	B3	
	Other			
8527 91 91	Of the cassette-type with an analogue and digital reading system	14	B3	
8527 91 99	Other	10	B3	
8527 92	Not combined with sound recording or reproducing apparatus but combined with a clock			
8527 92 10	Alarm clock radios	0	A	
8527 92 90	Other	9	B3	
8527 99 00	Other	9	B3	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8528 49	Other			
8528 49 10	Black and white or other monochrome	14	B3	
8528 49 80	Colour	14	B3	
-	Other monitors			
8528 51 00	Of a kind solely or principally used in an automatic data-processing system of heading 8471	0	A	

CN 2012	Description	Base rate	Category	Comment
8528 59	Other			
8528 59 10	Black and white or other monochrome	14	B3	
	Colour			
8528 59 40	With a screen of the liquid crystal display (LCD) technology	14	B3	
8528 59 80	Other	14	B3	
-	Projectors			
8528 61 00	Of a kind solely or principally used in an automatic data-processing system of heading 8471	0	A	
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	0	A	
	Other			

CN 2012	Description	Base rate	Category	Comment
8528 69 91	Black and white or other monochrome	2	A	
8528 69 99	Colour	14	B3	
-	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	0	A	

CN 2012	Description	Base rate	Category	Comment
8528 71 15 -----	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 (so-called 'set-top boxes which have a communication function', including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)	0	A	
8528 71 19 -----	Other	14	B3	
	Other ---			

CN 2012	Description	Base rate	Category	Comment
8528 71 91	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 (so-called 'set-top boxes which have a communication function', including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)	0	A	
8528 71 99	Other	14	B3	
8528 72	Other, colour			
8528 72 10	Television projection equipment	14	B5	
8528 72 20	Apparatus incorporating a video recorder or reproducer	14	B5	
	Other			

CN 2012	Description	Base rate	Category	Comment
8528 72 30	With integral tube	14	B5	
8528 72 40	With a screen of the liquid crystal display (LCD) technology	14	B5	
8528 72 60	With a screen of the plasma display panel (PDP) technology	14	B5	
8528 72 80	Other	14	B5	
8528 73 00	Other, monochrome	2	A	
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	B3	

CN 2012	Description	Base rate	Category	Comment
---	Outside aerials for radio or television broadcast receivers			
8529 10 31	For reception via satellite	3,6	A	
8529 10 39	Other	3,6	A	
8529 10 65	Inside aerials for radio or television broadcast receivers, including built-in types	4	A	
8529 10 69	Other	3,6	A	
8529 10 80	Aerial filters and separators	3,6	A	
8529 10 95	Other	3,6	A	
8529 90	Other			
8529 90 20	Parts of apparatus of subheadings 8525 60 00, 8525 80 30, 8528 41 00, 8528 51 00 and 8528 61 00	0	A	
--	Other			
---	Cabinets and cases			

CN 2012	Description	Base rate	Category	Comment
8529 90 41	Of wood	2	A	
8529 90 49	Of other materials	3	A	
8529 90 65	Electronic assemblies	3	A	
	Other			
8529 90 92	For television cameras of subheadings 8525 80 11 and 8525 80 19 and apparatus of headings 8527 and 8528	5	B3	
8529 90 97	Other	3	A	
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)			
8530 10 00	Equipment for railways or tramways	1,7	A	
8530 80 00	Other equipment	1,7	A	
8530 90 00	Parts	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8531 10 95	Other	2,2	A	
8531 20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)			
8531 20 20	Incorporating light emitting diodes (LED)	0	A	
	Incorporating liquid crystal devices (LCD)			
8531 20 40	Incorporating active matrix liquid crystal devices (LCD)	0	A	
8531 20 95	Other	0	A	
8531 80	Other apparatus			

CN 2012	Description	Base rate	Category	Comment
8531 80 20	Flat panel display devices	0	A	
8531 80 95	Other	2,2	A	
8531 90	Parts			
8531 90 20	Of apparatus of subheadings 8531 20 and 8531 80 20	0	A	
8531 90 85	Other	2,2	A	
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)	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Other fixed capacitors			
8532 21 00	Tantalum	0	A	
8532 22 00	Aluminium electrolytic	0	A	
8532 23 00	Ceramic dielectric, single layer	0	A	
8532 24 00	Ceramic dielectric, multilayer	0	A	

CN 2012	Description	Base rate	Category	Comment
532 25 00	Dielectric of paper or plastics	0	A	
8532 29 00	Other	0	A	
8532 30 00	Variable or adjustable (pre-set capacitors)	0	A	
8532 90 00	Parts	0	A	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors			
8533 10 00	Fixed carbon resistors, composition or film types	0	A	
	Other fixed resistors			
8533 21 00	For a power handling capacity not exceeding 20 W	0	A	
8533 29 00	Other	0	A	
	Wirewound variable resistors, including rheostats and potentiometers			
8533 31 00	For a power handling capacity not exceeding 20 W	0	A	
8533 39 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
8533 40	Other variable resistors, including rheostats and potentiometers			
8533 40 10	For a power handling capacity not exceeding 20 W	0	A	
8533 40 90	Other	0	A	
8533 90 00	Parts	0	A	
8534 00	Printed circuits			
-	Consisting only of conductor elements and contacts			
8534 00 11	Multilayer circuits	0	A	
8534 00 19	Other	0	A	
8534 00 90	With other passive elements	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
8535 10 00	Fuses	2,7	A	
-	Automatic circuit breakers			
8535 21 00	For a voltage of less than 72,5 kV	2,7	A	
8535 29 00	Other	2,7	A	
8535 30	Isolating switches and make-and-break switches			
8535 30 10	For a voltage of less than 72,5 kV	2,7	A	
8535 30 90	Other	2,7	A	
8535 40 00	Lightning arresters, voltage limiters and surge suppressors	2,7	A	
8535 90 00	Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
8536 10	Fuses			
8536 10 10	For a current not exceeding 10 A	2,3	A	
8536 10 50	For a current exceeding 10 A but not exceeding 63 A	2,3	A	
8536 10 90	For a current exceeding 63 A	2,3	A	
8536 20	Automatic circuit breakers			
8536 20 10	For a current not exceeding 63 A	2,3	A	
8536 20 90	For a current exceeding 63 A	2,3	A	
8536 30	Other apparatus for protecting electrical circuits			
8536 30 10	For a current not exceeding 16 A	2,3	A	
8536 30 30	For a current exceeding 16 A but not exceeding 125 A	2,3	A	
8536 30 90	For a current exceeding 125 A	2,3	A	
-	Relays			

CN 2012	Description	Base rate	Category	Comment
8536 41	For a voltage not exceeding 60 V			
8536 41 10	For a current not exceeding 2 A	2,3	A	
8536 41 90	For a current exceeding 2 A	2,3	A	
8536 49 00	Other	2,3	A	
8536 50	Other switches			
8536 50 03	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	0	A	
8536 50 05	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	0	A	
8536 50 07	Electromechanical snap-action switches for a current not exceeding 11 A	0	A	
	Other			
	For a voltage not exceeding 60 V			
8536 50 11	Push-button switches	2,3	A	
8536 50 15	Rotary switches	2,3	A	

CN 2012	Description	Base rate	Category	Comment
8536 50 19	Other	2,3	A	
8536 50 80	Other	2,3	A	
-	Lamp holders, plugs and sockets			
8536 61	Lamp holders			
8536 61 10	Edison lamp holders	2,3	A	
8536 61 90	Other	2,3	A	
8536 69	Other			
8536 69 10	For coaxial cables	0	A	
8536 69 30	For printed circuits	0	A	
8536 69 90	Other	2,3	A	
8536 70 00	Connectors for optical fibres, optical fibre bundles or cables	3	A	
8536 90	Other apparatus			
8536 90 01	Prefabricated elements for electrical circuits	2,3	A	
8536 90 10	Connections and contact elements for wire and cables	0	A	

CN 2012	Description	Base rate	Category	Comment
8536 90 20	Wafer probers	0	A	
8536 90 85	Other	2,3	A	
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 1000 V			
8537 10 10	Numerical control panels with built-in automatic data-processing machine	2,1	A	
	Other			
8537 10 91	Programmable memory controllers	2,1	A	
8537 10 99	Other	2,1	A	
8537 20	For a voltage exceeding 1000 V			

CN 2012	Description	Base rate	Category	Comment
8537 20 91	For a voltage exceeding 1000 V but not exceeding 72,5 kV	2,1	A	
8537 20 99	For a voltage exceeding 72,5 kV	2,1	A	
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	A	
8538 90	Other			
	For wafer probers of subheading 8536 90 20			
8538 90 11	Electronic assemblies	0	A	
8538 90 19	Other	0	A	
	Other			
8538 90 91	Electronic assemblies	3,2	A	
8538 90 99	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	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	A	
---	Other, for a voltage			
8539 21 92	Exceeding 100 V	2,7	A	
8539 21 98	Not exceeding 100 V	2,7	A	
8539 22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V			
8539 22 10	Reflector lamps	2,7	A	
8539 22 90	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8539 29	Other			
8539 29 30	Of a kind used for motorcycles or other motor vehicles	2,7	A	
	Other, for a voltage			
8539 29 92	Exceeding 100 V	2,7	A	
8539 29 98	Not exceeding 100 V	2,7	A	
-	Discharge lamps, other than ultraviolet lamps			
8539 31	Fluorescent, hot cathode			
8539 31 10	With double ended cap	2,7	A	
8539 31 90	Other	2,7	A	
8539 32	Mercury or sodium vapour lamps; metal halide lamps			
8539 32 20	Mercury or sodium vapour lamps	2,7	A	
8539 32 90	Metal halide lamps	2,7	A	
8539 39 00	Other	2,7	A	
-	Ultraviolet or infra-red lamps; arc lamps			

CN 2012	Description	Base rate	Category	Comment
8539 41 00	Arc lamps	2,7	A	
8539 49 00	Other	2,7	A	
8539 90	Parts			
8539 90 10	Lamp bases	2,7	A	
8539 90 90	Other	2,7	A	
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)			
-	Cathode ray television picture tubes, including video monitor cathode ray tubes			
8540 11 00	Colour	14	B3	
8540 12 00	Monochrome	7,5	B3	
8540 20	Television camera tubes; image converters and intensifiers; other photocathode tubes			

CN 2012	Description	Base rate	Category	Comment
8540 20 10	Television camera tubes	2,7	A	
8540 20 80	Other	2,7	A	
8540 40 00	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	2,6	A	
8540 60 00	Other cathode ray tubes	2,6	A	
-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes			
8540 71 00	Magnetrons	2,7	A	
8540 79 00	Other	2,7	A	
-	Other valves and tubes			
8540 81 00	Receiver or amplifier valves and tubes	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8540 89 00	Other	2,7	A	
-	Parts			
8540 91 00	Of cathode ray tubes	2,7	A	
8540 99 00	Other	2,7	A	
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			
8541 10 00	Diodes, other than photosensitive or light-emitting diodes	0	A	
-	Transistors, other than photosensitive transistors			
8541 21 00	With a dissipation rate of less than 1 W	0	A	
8541 29 00	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
8541 30 00	Thyristors, diacs and triacs, other than photosensitive devices	0	A	
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	0	A	
8541 40 90	Other	0	A	
8541 50 00	Other semiconductor devices	0	A	
8541 60 00	Mounted piezoelectric crystals	0	A	
8541 90 00	Parts	0	A	
8542	Electronic integrated circuits			
-	Electronic integrated circuits			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8542 31 90	Other	0	A	
8542 32	Memories			
8542 32 10	Goods specified in note 8(b) (3) to this chapter	0	A	
	Other			
	Dynamic random-access memories (D-RAMs)			
8542 32 31	With a storage capacity not exceeding 512 Mbits	0	A	
8542 32 39	With a storage capacity exceeding 512 Mbits	0	A	

CN 2012	Description	Base rate	Category	Comment
8542 32 45	Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	0	A	
8542 32 55	UV erasable, programmable, read only memories (EPROMs)	0	A	
	Electrically erasable, programmable, read only memories (E ² PROMs), including flash E ² PROMs			
	Flash E ² PROMs			
8542 32 61	With a storage capacity not exceeding 512 Mbits	0	A	
8542 32 69	With a storage capacity exceeding 512 Mbits	0	A	
8542 32 75	Other	0	A	
8542 32 90	Other memories	0	A	
8542 33 00	Amplifiers	0	A	
8542 39	Other			

CN 2012	Description	Base rate	Category	Comment
8542 39 10	Goods specified in note 8(b) (3) to this chapter	0	A	
8542 39 90	Other	0	A	
8542 90 00	Parts	0	A	
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter			
8543 10 00	Particle accelerators	4	A	
8543 20 00	Signal generators	3,7	A	
8543 30 00	Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	A	
8543 70	Other machines and apparatus			
8543 70 10	Electrical machines with translation or dictionary functions	0	A	

CN 2012	Description	Base rate	Category	Comment
8543 70 30	Aerial amplifiers	3,7	A	
8543 70 50	Sunbeds, sunlamps and similar suntanning equipment	3,7	A	
8543 70 60	Electric fence energisers	3,7	A	
8543 70 90	Other	3,7	A	
8543 90 00	Parts	3,7	A	
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			
-	Winding wire			
8544 11	Of copper			

CN 2012	Description	Base rate	Category	Comment
8544 11 10	Lacquered or enamelled	3,7	A	
8544 11 90	Other	3,7	A	
8544 19 00	Other	3,7	A	
8544 20 00	Coaxial cable and other coaxial electric conductors	3,7	A	
8544 30 00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7	A	
-	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	0	A	
8544 42 90	Other	3,3	A	
8544 49	Other			
8544 49 20	Of a kind used for telecommunications, for a voltage not exceeding 80 V	0	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
8544 49 91	Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	3,7	A	
	Other			
8544 49 93	For a voltage not exceeding 80 V	3,7	A	
8544 49 95	For a voltage exceeding 80 V but less than 1 000 V	3,7	A	
8544 49 99	For a voltage of 1 000 V	3,7	A	
8544 60	Other electric conductors, for a voltage exceeding 1 000 V			
8544 60 10	With copper conductors	3,7	A	
8544 60 90	With other conductors	3,7	A	
8544 70 00	Optical fibre cables	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Electrodes			
8545 11 00	Of a kind used for furnaces	2,7	A	
8545 19 00	Other	2,7	A	
8545 20 00	Brushes	2,7	A	
8545 90	Other			
8545 90 10	Heating resistors	1,7	A	
8545 90 90	Other	2,7	A	
8546	Electrical insulators of any material			
8546 10 00	Of glass	3,7	A	
8546 20 00	Of ceramics	4,7	A	
8546 90	Other			
8546 90 10	Of plastics	3,7	A	
8546 90 90	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
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 00	- Insulating fittings of ceramics	4,7	A	
8547 20 00	- Insulating fittings of plastics	3,7	A	
8547 90 00	- Other	3,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
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	A	
	Spent electric accumulators			
8548 10 21	Lead-acid accumulators	2,6	A	
8548 10 29	Other	2,6	A	
	Waste and scrap of primary cells, primary batteries and electric accumulators			
8548 10 91	Containing lead	0	A	
8548 10 99	Other	0	A	
8548 90	Other			
8548 90 20	Memories in multicombinational forms such as stack D-RAMs and modules	0	A	
8548 90 90	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8601 20 00	- Powered by electric accumulators	1,7	A	
8602	Other rail locomotives; locomotive tenders			
8602 10 00	- Diesel-electric locomotives	1,7	A	
8602 90 00	- Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
8603 90 00	Other	1,7	A	
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	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8606	Railway or tramway goods vans and wagons, not self-propelled			
8606 10 00	Tank wagons and the like	1,7	A	
8606 30 00	Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	A	
-	Other			
8606 91	Covered and closed			
8606 91 10	Specially designed for the transport of highly radioactive materials (Euratom)	1,7	A	
8606 91 80	Other	1,7	A	
8606 92 00	Open, with non-removable sides of a height exceeding 60 cm	1,7	A	
8606 99 00	Other	1,7	A	
8607	Parts of railway or tramway locomotives or rolling stock			

CN 2012	Description	Base rate	Category	Comment
-	Bogies, bissel-bogies, axles and wheels, and parts thereof			
8607 11 00	Driving bogies and bissel-bogies	1,7	A	
8607 12 00	Other bogies and bissel-bogies	1,7	A	
8607 19	Other, including parts			
8607 19 10	Axles, assembled or not; wheels and parts thereof	2,7	A	
8607 19 90	Parts of bogies, bissel-bogies and the like	1,7	A	
-	Brakes and parts thereof			
8607 21	Air brakes and parts thereof			
8607 21 10	Of cast iron or cast steel	1,7	A	
8607 21 90	Other	1,7	A	
8607 29 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
8607 30 00	Hooks and other coupling devices, buffers, and parts thereof	1,7	A	
-	Other			
8607 91	Of locomotives			
8607 91 10	Axle-boxes and parts thereof	3,7	A	
8607 91 90	Other	1,7	A	
8607 99	Other			
8607 99 10	Axle-boxes and parts thereof	3,7	A	
8607 99 80	Other	1,7	A	
8608 00 00	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	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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)	0	A	
8609 00 90	- Other	0	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
8701 20	Road tractors for semi-trailers			
8701 20 10	New	16	A	
8701 20 90	Used	16	A	
8701 30 00	Track-laying tractors	0	A	
8701 90	Other			
--	Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled			
---	New, of an engine power			
----	Not exceeding 18 kW	0	A	
-----	Exceeding 18 kW but not exceeding 37 kW	0	A	
-----	Exceeding 37 kW but not exceeding 59 kW	0	A	
-----	Exceeding 59 kW but not exceeding 75 kW	0	A	
-----	Exceeding 75 kW but not exceeding 90 kW	0	A	
-----	Exceeding 90 kW	0	A	
---	Used	0	A	
--	Other	7	A	

CN 2012	Description	Base rate	Category	Comment
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			
8702 10 11	New	16	B7	
8702 10 19	Used	16	B7	
--	Of a cylinder capacity not exceeding 2 500 cm ³			
8702 10 91	New	10	B7	
8702 10 99	Used	10	B7	
8702 90	- Other			
--	With spark-ignition internal combustion piston engine			
----	Of a cylinder capacity exceeding 2 800 cm ³			
8702 90 11	New	16	B7	
8702 90 19	Used	16	B7	

CN 2012	Description	Base rate	Category	Comment
---	Of a cylinder capacity not exceeding 2 800 cm ³			
8702 90 31	New	10	B7	
8702 90 39	Used	10	B7	
8702 90 90	With other engines	10	B7	
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	B3	

CN 2012	Description	Base rate	Category	Comment
8703 10 18	Other	10	B7	
-	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	B7	
8703 21 90	Used	10	B7	
8703 22	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³			
8703 22 10	New	10	B7	
8703 22 90	Used	10	B7	
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	B7	
8703 23 19	Other	10	B7	
8703 23 90	Used	10	B7	

CN 2012	Description	Base rate	Category	Comment
8703 24	Of a cylinder capacity exceeding 3 000 cm ³			
8703 24 10	New	10	B7	
8703 24 90	Used	10	B7	
-	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	B7	
8703 31 90	Used	10	B7	
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	B7	
8703 32 19	Other	10	B7	
8703 32 90	Used	10	B7	

CN 2012	Description	Base rate	Category	Comment
8703 33	Of a cylinder capacity exceeding 2 500 cm ³			
	New			
8703 33 11	Motor caravans	10	B7	
8703 33 19	Other	10	B7	
8703 33 90	Used	10	B7	
8703 90	Other			
8703 90 10	With electric motors	10	B7	
8703 90 90	Other	10	B7	
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	0	A	
8704 10 90	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
-	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	A	
---	Other			
----	With engines of a cylinder capacity exceeding 2 500 cm ³			
8704 21 31	New	22	B7	
8704 21 39	Used	22	B7	
----	With engines of a cylinder capacity not exceeding 2 500 cm ³			
8704 21 91	New	10	B7	
8704 21 99	Used	10	B7	

CN 2012	Description	Base rate	Category	Comment
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	A	
	--- Other			
8704 22 91	---- New	22	B7	
8704 22 99	---- Used	22	B7	
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	A	
	--- Other			
8704 23 91	---- New	22	B7	
8704 23 99	---- Used	22	B7	
	- Other, with spark-ignition internal combustion piston engine			
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes			

CN 2012	Description	Base rate	Category	Comment
8704 31 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3,5	A	
	--- Other			
	---- With engines of a cylinder capacity exceeding 2 800 cm ³			
8704 31 31	----- New	22	B7	
8704 31 39	----- Used	22	B7	
	---- With engines of a cylinder capacity not exceeding 2 800 cm ³			
8704 31 91	----- New	10	B7	
8704 31 99	----- Used	10	B7	
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	A	
	--- Other			
8704 32 91	---- New	22	B7	
8704 32 99	---- Used	22	B7	

CN 2012	Description	Base rate	Category	Comment
8704 90 00	Other	10	B7	
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	A	
8705 20 00	Mobile drilling derricks	3,7	A	
8705 30 00	Fire fighting vehicles	3,7	A	
8705 40 00	Concrete-mixer lorries	3,7	A	
8705 90	Other			
8705 90 30	Concrete-pumping vehicles	3,7	A	
8705 90 80	Other	3,7	A	
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705			

CN 2012	Description	Base rate	Category	Comment
-	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	B7	
8706 00 19	Other	6	A	
-	Other			
8706 00 91	For vehicles of heading 8703	4,5	A	
8706 00 99	Other	10	B7	

CN 2012	Description	Base rate	Category	Comment
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	A	
8707 10 90	Other	4,5	A	
8707 90	Other			
8707 90 10	For the industrial assembly of: Pedestrian-controlled tractors of subheading 870110; 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 ; Special purpose motor vehicles of heading 8705	4,5	A	

CN 2012	Description	Base rate	Category	Comment
8707 90 90	Other	4,5	A	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705			
8708 10	Bumpers and parts thereof			
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	A	
8708 10 90	Other	4,5	A	
-	Other parts and accessories of bodies (including cabs)			
8708 21	Safety seat belts			

CN 2012	Description	Base rate	Category	Comment
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	A	
8708 21 90	Other	4,5	A	
8708 29	Other			

CN 2012	Description	Base rate	Category	Comment
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	A	
8708 29 90	Other	4,5	A	
8708 30	Brakes and servo-brakes; parts thereof			

CN 2012	Description	Base rate	Category	Comment
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	A	
--	Other			
8708 30 91	For disc brakes	4,5	A	
8708 30 99	Other	4,5	A	
8708 40	Gear boxes and parts thereof			

CN 2012	Description	Base rate	Category	Comment
8708 40 20	<p>--</p> <p>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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705</p>	3	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
8708 40 50	Gear boxes	4,5	A	
	Parts			
8708 40 91	Of closed-die forged steel	4,5	A	
8708 40 99	Other	3,5	A	
8708 50	Drive-axles 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	A	

CN 2012	Description	Base rate	Category	Comment
--	Other			
8708 50 35	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	4,5	A	
---	Parts			
8708 50 55	Of closed-die forged steel	4,5	A	
----	Other			
8708 50 91	For non-driving axles	4,5	A	
8708 50 99	Other	3,5	A	
8708 70	Road wheels and parts and accessories thereof			

CN 2012	Description	Base rate	Category	Comment
8708 70 10	<p>--</p> <p>For the industrial assembly of: Pedestrian-controlled tractors of subheading 870110; 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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm³; Vehicles of heading 8705</p>	3	A	
--	Other			

CN 2012	Description	Base rate	Category	Comment
8708 70 50	Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	A	
8708 70 91	Wheel centres in star form, cast in one piece, of iron or steel	3	A	
8708 70 99	Other	4,5	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
--	Other			
8708 80 35	Suspension shock-absorbers	4,5	A	
8708 80 55	Anti roll bars; other torsion bars	3,5	A	
---	Other			
8708 80 91	Of closed-die forged steel	4,5	A	
8708 80 99	Other	3,5	A	
-	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	A	

CN 2012	Description	Base rate	Category	Comment
---	Other			
8708 91 35	Radiators	4,5	A	
----	Parts			
8708 91 91	Of closed-die forged steel	4,5	A	
8708 91 99	Other	3,5	A	
--	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	A	

CN 2012	Description	Base rate	Category	Comment
---	Other			
8708 92 35	Silencers (mufflers) and exhaust pipes	4,5	A	
----	Parts			
8708 92 91	Of closed-die forged steel	4,5	A	
8708 92 99	Other	3,5	A	
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	A	

		Description	Base rate	Category	Comment
CN 2012					
8708 93 90	---	Other	4,5	A	
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	A	
	---	Other			

CN 2012	Description	Base rate	Category	Comment
8708 94 35	Steering wheels, steering columns and steering boxes	4,5	A	
	Parts			
8708 94 91	Of closed-die forged steel	4,5	A	
8708 94 99	Other	3,5	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
---	Other			
8708 95 91	Of closed-die forged steel	4,5	A	
8708 95 99	Other	3,5	A	
8708 99	Other			
8708 99 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	A	
---	Other			

CN 2012	Description	Base rate	Category	Comment
8708 99 93	Of closed-die forged steel	4,5	A	
8708 99 97	Other	3,5	A	
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			
8709 11	Electrical			
8709 11 10	Specially designed for the transport of highly radioactive materials (Euratom)	2	A	
8709 11 90	Other	4	A	
8709 19	Other			

CN 2012	Description	Base rate	Category	Comment
8709 19 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2	A	
8709 19 90	--- Other	4	A	
8709 90 00	- Parts	3,5	A	
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	A	
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	B7	

CN 2012	Description	Base rate	Category	Comment
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	A	
	Other, of a cylinder capacity			
8711 20 92	Exceeding 50 cm ³ but not exceeding 125 cm ³	8	A	
8711 20 98	Exceeding 125 cm ³ but not exceeding 250 cm ³	8	A	
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	B5	

CN 2012	Description	Base rate	Category	Comment
8711 30 90	-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6	B5	
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6	B5	
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6	B5	
8711 90	- Other			
8711 90 10	-- Cycles, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6	B5	
8711 90 90	-- Other	6	B5	
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised			

CN 2012	Description	Base rate	Category	Comment
8712 00 30	Bicycles with ball bearings	14	B5	
8712 00 70	Other	15	B5	
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			
8713 10 00	Not mechanically propelled	0	A	
8713 90 00	Other	0	A	
8714	Parts and accessories of vehicles of headings 8711 to 8713			
8714 10 00	Of motorcycles (including mopeds)	3,7	A	
8714 20 00	Of carriages for disabled persons	0	A	
-	Other			
8714 91	Frames and forks, and parts thereof			
8714 91 10	Frames	4,7	B3	
8714 91 30	Front forks	4,7	B3	
8714 91 90	Parts	4,7	B3	

CN 2012	Description	Base rate	Category	Comment
8714 92	Wheel rims and spokes			
8714 92 10	Rims	4,7	B3	
8714 92 90	Spokes	4,7	B3	
8714 93 00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	4,7	B3	
8714 94	Brakes, including coaster braking hubs and hub brakes, and parts thereof			
8714 94 20	Brakes	4,7	B3	
8714 94 90	Parts	4,7	B3	
8714 95 00	Saddles	4,7	B3	
8714 96	Pedals and crank-gear, and parts thereof			
8714 96 10	Pedals	4,7	B3	
8714 96 30	Crank-gear	4,7	B3	
8714 96 90	Parts	4,7	B3	
8714 99	Other			
8714 99 10	Handlebars	4,7	B3	
8714 99 30	Luggage carriers	4,7	B3	
8714 99 50	Derailleur gears	4,7	B3	

CN 2012	Description	Base rate	Category	Comment
8714 99 90	Other; parts	4,7	B3	
8715 00	Baby carriages and parts thereof			
8715 00 10	Baby carriages	2,7	A	
8715 00 90	Parts	2,7	A	
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 92	Of a weight not exceeding 1 600 kg	2,7	A	
8716 10 98	Of a weight exceeding 1 600 kg	2,7	A	
8716 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	A	
-	Other trailers and semi-trailers for the transport of goods			
8716 31 00	Tanker trailers and tanker semi-trailers	2,7	A	
8716 39	Other			

CN 2012	Description	Base rate	Category	Comment
8716 39 10	Specially designed for the transport of highly radioactive materials (Euratom)	2,7	A	
	Other			
	New			
8716 39 30	Semi-trailers	2,7	A	
8716 39 50	Other	2,7	A	
8716 39 80	Used	2,7	A	
8716 40 00	Other trailers and semi-trailers	2,7	A	
8716 80 00	Other vehicles	1,7	A	
8716 90	Parts			
8716 90 10	Chassis	1,7	A	
8716 90 30	Bodies	1,7	A	
8716 90 50	Axles	1,7	A	
8716 90 90	Other parts	1,7	A	
88	CHAPTER 88 - AIRCRAFT, SPACECRAFT, AND PARTS THEREOF			

CN 2012	Description	Base rate	Category	Comment
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	A	
8801 00 90	Other	2,7	A	
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	A	
8802 12 00	Of an unladen weight exceeding 2 000 kg	2,7	A	
8802 20 00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	A	
8802 30 00	Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8802 40 00	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	A	
8802 60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
8802 60 10	Spacecraft (including satellites)	4,2	A	
8802 60 90	Suborbital and spacecraft launch vehicles	4,2	A	
8803	Parts of goods of heading 8801 or 8802			
8803 10 00	Propellers and rotors and parts thereof	2,7	A	
8803 20 00	Under-carriages and parts thereof	2,7	A	
8803 30 00	Other parts of aeroplanes or helicopters	2,7	A	
8803 90	Other			
8803 90 10	Of kites	1,7	A	
8803 90 20	Of spacecraft (including satellites)	1,7	A	
8803 90 30	Of suborbital and spacecraft launch vehicles	1,7	A	
8803 90 90	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2,7	A	
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	A	
8805 10 90	Other	1,7	A	
-	Ground flying trainers and parts thereof			
8805 21 00	Air combat simulators and parts thereof	1,7	A	
8805 29 00	Other	1,7	A	
89	CHAPTER 89 - SHIPS, BOATS AND FLOATING STRUCTURES			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
8901 10 90	Other	1,7	A	
8901 20	Tankers			
8901 20 10	Seagoing	0	A	
8901 20 90	Other	1,7	A	
8901 30	Refrigerated vessels, other than those of subheading 8901 20			
8901 30 10	Seagoing	0	A	

CN 2012	Description	Base rate	Category	Comment
8901 30 90	Other	1,7	A	
8901 90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods			
8901 90 10	Seagoing	0	A	
8901 90 90	Other	1,7	A	
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products			
8902 00 10	Seagoing	0	A	
8902 00 90	Other	1,7	A	
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	A	
8903 10 90	Other	1,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
8903 91	Sailboats, with or without auxiliary motor			
8903 91 10	Seagoing	0	A	
8903 91 90	Other	1,7	A	
8903 92	Motor boats, other than outboard motor boats			
8903 92 10	Seagoing	0	A	
	Other			
8903 92 91	Of a length not exceeding 7,5 m	1,7	A	
8903 92 99	Of a length exceeding 7,5 m	1,7	A	
8903 99	Other			
8903 99 10	Of a weight not exceeding 100 kg each	2,7	A	
	Other			
8903 99 91	Of a length not exceeding 7,5 m	1,7	A	
8903 99 99	Of a length exceeding 7,5 m	1,7	A	
8904 00	Tugs and pusher craft			

CN 2012	Description	Base rate	Category	Comment
8904 00 10	Tugs	0	A	
-	Pusher craft			
8904 00 91	Seagoing	0	A	
8904 00 99	Other	1,7	A	
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	0	A	
8905 10 90	Other	1,7	A	
8905 20 00	Floating or submersible drilling or production platforms	0	A	
8905 90	Other			

CN 2012	Description	Base rate	Category	Comment
8905 90 10	Seagoing	0	A	
8905 90 90	Other	1,7	A	
8906	Other vessels, including warships and lifeboats other than rowing boats			
8906 10 00	Warships	0	A	
8906 90	Other			
8906 90 10	Seagoing	0	A	
	Other			
8906 90 91	Of a weight not exceeding 100 kg each	2,7	A	
8906 90 99	Other	1,7	A	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)			
8907 10 00	Inflatable rafts	2,7	A	

CN 2012	Description	Base rate	Category	Comment
8907 90 00	Other	2,7	A	
8908 00 00	Vessels and other floating structures for breaking up	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
9001 10 10	Image conductor cables	2,9	A	
9001 10 90	Other	2,9	A	
9001 20 00	Sheets and plates of polarising material	2,9	A	
9001 30 00	Contact lenses	2,9	A	
9001 40	Spectacle lenses of glass			
9001 40 20	Not for the correction of vision	2,9	A	
	For the correction of vision			
	Both sides finished			
9001 40 41	Single focal	2,9	A	
9001 40 49	Other	2,9	A	
9001 40 80	Other	2,9	A	
9001 50	Spectacle lenses of other materials			
9001 50 20	Not for the correction of vision	2,9	A	
	For the correction of vision			
	Both sides finished			
9001 50 41	Single focal	2,9	A	

CN 2012	Description	Base rate	Category	Comment
9001 50 49	Other	2,9	A	
9001 50 80	Other	2,9	A	
9001 90 00	Other	2,9	A	
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	A	
9002 19 00	Other	6,7	A	
9002 20 00	Filters	6,7	A	
9002 90 00	Other	6,7	A	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof			
-	Frames and mountings			

CN 2012	Description	Base rate	Category	Comment
9003 11 00	-- Of plastics	2,2	A	
9003 19 00	-- Of other materials	2,2	A	
9003 90 00	- Parts	2,2	A	
9004	Spectacles, goggles and the like, corrective, protective or other			
9004 10	- Sunglasses			
9004 10 10	-- With lenses optically worked	2,9	A	
	-- Other			
9004 10 91	--- With lenses of plastics	2,9	A	
9004 10 99	--- Other	2,9	A	
9004 90	- Other			
9004 90 10	-- With lenses of plastics	2,9	A	
9004 90 90	-- Other	2,9	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
9005 80 00	- Other instruments	4,2	A	
9005 90 00	- Parts and accessories (including mountings)	4,2	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
9006 40 00	Instant print cameras	3,2	A	
-	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	A	
9006 52 00	Other, for roll film of a width less than 35 mm	4,2	A	
9006 53	Other, for roll film of a width of 35 mm			
9006 53 10	Disposable cameras	4,2	A	
9006 53 80	Other	4,2	A	
9006 59 00	Other	4,2	A	
-	Photographic flashlight apparatus and flashbulbs			

CN 2012	Description	Base rate	Category	Comment
9006 61 00	Discharge lamp (electronic) flashlight apparatus	3,2	A	
9006 69 00	Other	3,2	A	
-	Parts and accessories			
9006 91 00	For cameras	3,7	A	
9006 99 00	Other	3,2	A	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus			
9007 10 00	Cameras	3,7	A	
9007 20 00	Projectors	3,7	A	
-	Parts and accessories			
9007 91 00	For cameras	3,7	A	
9007 92 00	For projectors	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers			
9008 50 00	- Projectors, enlargers and reducers	3,7	A	
9008 90 00	- Parts and accessories	3,7	A	
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	A	
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	2,7	A	

CN 2012	Description	Base rate	Category	Comment
9010 60 00	Projection screens	2,7	A	
9010 90 00	Parts and accessories	2,7	A	
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	0	A	
9011 10 90	Other	6,7	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
9011 20 90	Other	6,7	A	
9011 80 00	Other microscopes	6,7	A	
9011 90	Parts and accessories			
9011 90 10	Of apparatus of subheading 9011 10 10 or 9011 20 10	0	A	
9011 90 90	Other	6,7	A	
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	0	A	
9012 10 90	Other	3,7	A	
9012 90	Parts and accessories			

CN 2012	Description	Base rate	Category	Comment
9012 90 10	Of apparatus of subheading 9012 10 10	0	A	
9012 90 90	Other	3,7	A	
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	A	
9013 20 00	Lasers, other than laser diodes	4,7	A	
9013 80	Other devices, appliances and instruments			
	Liquid crystal devices			
9013 80 20	Active matrix liquid crystal devices	0	A	
9013 80 30	Other	0	A	
9013 80 90	Other	4,7	A	

CN 2012	Description	Base rate	Category	Comment
9013 90	Parts and accessories			
9013 90 10	For liquid crystal devices (LCD)	0	A	
9013 90 90	Other	4,7	A	
9014	Direction finding compasses; other navigational instruments and appliances			
9014 10 00	Direction finding compasses	2,7	A	
9014 20	Instruments and appliances for aeronautical or space navigation (other than compasses)			
9014 20 20	Inertial navigation systems	3,7	A	
9014 20 80	Other	3,7	A	
9014 80 00	Other instruments and appliances	3,7	A	
9014 90 00	Parts and accessories	2,7	A	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders			

CN 2012	Description	Base rate	Category	Comment
9015 10	- Rangefinders			
9015 10 10	-- Electronic	3,7	A	
9015 10 90	-- Other	2,7	A	
9015 20	- Theodolites and tachymeters (tachometers)			
9015 20 10	-- Electronic	3,7	A	
9015 20 90	-- Other	2,7	A	
9015 30	- Levels			
9015 30 10	-- Electronic	3,7	A	
9015 30 90	-- Other	2,7	A	
9015 40	- Photogrammetrical, surveying instruments and appliances			
9015 40 10	-- Electronic	3,7	A	
9015 40 90	-- Other	2,7	A	
9015 80	- Other instruments and appliances			
	-- Electronic			
9015 80 11	--- Meteorological, hydrological and geophysical instruments and apparatus	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9015 80 19	Other	3,7	A	
	Other			
9015 80 91	Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2,7	A	
9015 80 93	Meteorological, hydrological and geophysical instruments and apparatus	2,7	A	
9015 80 99	Other	2,7	A	
9015 90 00	Parts and accessories	2,7	A	
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights			
9016 00 10	Balances	3,7	A	
9016 00 90	Parts and accessories	3,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
9017 10 90	Other	2,7	A	
9017 20	Other drawing, marking-out or mathematical calculating instruments			
9017 20 05	Plotters	0	A	
9017 20 10	Other drawing instruments	2,7	A	

CN 2012	Description	Base rate	Category	Comment
9017 20 39	Marking-out instruments	2,7	A	
9017 20 90	Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,7	A	
9017 30 00	Micrometers, callipers and gauges	2,7	A	
9017 80	Other instruments			
9017 80 10	Measuring rods and tapes and divided scales	2,7	A	
9017 80 90	Other	2,7	A	
9017 90 00	Parts and accessories	2,7	A	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments			
-	Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)			

CN 2012	Description	Base rate	Category	Comment
9018 11 00	Electrocardiographs	0	A	
9018 12 00	Ultrasonic scanning apparatus	0	A	
9018 13 00	Magnetic resonance imaging apparatus	0	A	
9018 14 00	Scintigraphic apparatus	0	A	
9018 19	Other			
9018 19 10	Monitoring apparatus for simultaneous monitoring of two or more parameters	0	A	
9018 19 90	Other	0	A	
9018 20 00	Ultraviolet or infra-red ray apparatus	0	A	
-	Syringes, needles, catheters, cannulae and the like			
9018 31	Syringes, with or without needles			
9018 31 10	Of plastics	0	A	
9018 31 90	Other	0	A	
9018 32	Tubular metal needles and needles for sutures			
9018 32 10	Tubular metal needles	0	A	

CN 2012	Description	Base rate	Category	Comment
9018 32 90	Needles for sutures	0	A	
9018 39 00	Other	0	A	
-	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	0	A	
9018 49	Other			
9018 49 10	Burrs, discs, drills and brushes, for use in dental drills	0	A	
9018 49 90	Other	0	A	
9018 50	Other ophthalmic instruments and appliances			
9018 50 10	Non-optical	0	A	
9018 50 90	Optical	0	A	
9018 90	Other instruments and appliances			

CN 2012	Description	Base rate	Category	Comment
9018 90 10	Instruments and apparatus for measuring blood-pressure	0	A	
9018 90 20	Endoscopes	0	A	
9018 90 30	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	0	A	
9018 90 40	Diathermic apparatus	0	A	
9018 90 50	Transfusion apparatus	0	A	
9018 90 60	Anaesthetic apparatus and instruments	0	A	
9018 90 75	Apparatus for nerve stimulation	0	A	
9018 90 84	Other	0	A	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus			

CN 2012	Description	Base rate	Category	Comment
9019 10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
9019 10 10	Electrical vibratory-massage apparatus	0	A	
9019 10 90	Other	0	A	
9019 20 00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	A	
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
9021 10	Orthopaedic or fracture appliances			
9021 10 10	Orthopaedic appliances	0	A	
9021 10 90	Splints and other fracture appliances	0	A	
-	Artificial teeth and dental fittings			
9021 21	Artificial teeth			
9021 21 10	Of plastics	0	A	
9021 21 90	Of other materials	0	A	
9021 29 00	Other	0	A	
-	Other artificial parts of the body			
9021 31 00	Artificial joints	0	A	
9021 39	Other			
9021 39 10	Ocular prostheses	0	A	
9021 39 90	Other	0	A	
9021 40 00	Hearing aids, excluding parts and accessories	0	A	

CN 2012	Description	Base rate	Category	Comment
9021 50 00	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A	
9021 90	Other			
9021 90 10	Parts and accessories of hearing aids	0	A	
9021 90 90	Other	0	A	
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			

CN 2012	Description	Base rate	Category	Comment
-	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			
9022 12 00	Computed tomography apparatus	0	A	
9022 13 00	Other, for dental uses	0	A	
9022 14 00	Other, for medical, surgical or veterinary uses	0	A	
9022 19 00	For other uses	0	A	
-	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	0	A	

CN 2012		Description	Base rate	Category	Comment
9022 29 00	--	For other uses	2,1	A	
9022 30 00	-	X-ray tubes	2,1	A	
9022 90 00	-	Other, including parts and accessories	2,1	A	
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	A	
9023 00 80	-	Other	1,4	A	
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			
	--	Electronic			

CN 2012	Description	Base rate	Category	Comment
9024 10 11	Universal or for tensile tests	3,2	A	
9024 10 13	For hardness tests	3,2	A	
9024 10 19	Other	3,2	A	
9024 10 90	Other	2,1	A	
9024 80	Other machines and appliances			
	Electronic			
9024 80 11	For testing textiles, paper or paperboard	3,2	A	
9024 80 19	Other	3,2	A	
9024 80 90	Other	2,1	A	
9024 90 00	Parts and accessories	2,1	A	
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			

CN 2012	Description	Base rate	Category	Comment
9025 11	Liquid-filled, for direct reading			
9025 11 20	Clinical or veterinary thermometers	0	A	
9025 11 80	Other	2,8	A	
9025 19	Other			
9025 19 20	Electronic	3,2	A	
9025 19 80	Other	2,1	A	
9025 80	Other instruments			
9025 80 20	Barometers, not combined with other instruments	2,1	A	
	Other			
9025 80 40	Electronic	3,2	A	
9025 80 80	Other	2,1	A	
9025 90 00	Parts and accessories	3,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
9026 10	For measuring or checking the flow or level of liquids			
--	Electronic			
9026 10 21	Flow meters	0	A	
9026 10 29	Other	0	A	
--	Other			
9026 10 81	Flow meters	0	A	
9026 10 89	Other	0	A	
9026 20	For measuring or checking pressure			
9026 20 20	Electronic	0	A	
--	Other			
9026 20 40	Spiral or metal diaphragm type pressure gauges	0	A	
9026 20 80	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
9026 80	Other instruments or apparatus			
9026 80 20	Electronic	0	A	
9026 80 80	Other	0	A	
9026 90 00	Parts and accessories	0	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
9027 10 90	Other	2,5	A	
9027 20 00	Chromatographs and electrophoresis instruments	0	A	
9027 30 00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A	
9027 50 00	Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A	
9027 80	Other instruments and apparatus			
9027 80 05	Exposure meters	2,5	A	
	Other			
	Electronic			
9027 80 11	pH meters, rH meters and other apparatus for measuring conductivity	0	A	
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	0	A	

CN 2012	Description	Base rate	Category	Comment
9027 80 17	Other	0	A	
	Other			
9027 80 91	Viscometers, porosimeters and expansion meters	0	A	
9027 80 99	Other	0	A	
9027 90	Microtomes; parts and accessories			
9027 90 10	Microtomes	2,5	A	
	Parts and accessories			
9027 90 50	Of apparatus of subheadings 9027 20 to 9027 80	0	A	
9027 90 80	Of microtomes or of gas or smoke analysis apparatus	2,5	A	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor			
9028 10 00	Gas meters	2,1	A	

CN 2012	Description	Base rate	Category	Comment
9028 20 00	- Liquid meters	2,1	A	
9028 30	- Electricity meters			
--	For alternating current			
9028 30 11	--- For single-phase	2,1	A	
9028 30 19	--- For multiphase	2,1	A	
9028 30 90	-- Other	2,1	A	
9028 90	- Parts and accessories			
9028 90 10	-- For electricity meters	2,1	A	
9028 90 90	-- Other	2,1	A	
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes			

CN 2012	Description	Base rate	Category	Comment
9029 10 00	Revolution counters, production counters, taximeters, milometers, pedometers and the like	1,9	A	
9029 20	Speed indicators and tachometers; stroboscopes			
--	Speed indicators and tachometers			
9029 20 31	Speed indicators for vehicles	2,6	A	
9029 20 38	Other	2,6	A	
9029 20 90	Stroboscopes	2,6	A	
9029 90 00	Parts and accessories	2,2	A	
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			

CN 2012	Description	Base rate	Category	Comment
9030 10 00	Instruments and apparatus for measuring or detecting ionising radiations	4,2	A	
9030 20	Oscilloscopes and oscillographs			
9030 20 10	Cathode ray	4,2	A	
9030 20 30	Other, with a recording device	0	A	
--	Other			
9030 20 91	Electronic	0	A	
9030 20 99	Other	2,1	A	
-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power			
9030 31 00	Multimeters, without a recording device	4,2	A	
9030 32 00	Multimeters, with a recording device	0	A	
9030 33	Other, without a recording device			
9030 33 10	Electronic	4,2	A	
---	Other			

CN 2012	Description	Base rate	Category	Comment
9030 33 91	Voltmeters	2,1	A	
9030 33 99	Other	2,1	A	
9030 39 00	Other, with a recording device	0	A	
9030 40 00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A	
-	Other instruments and apparatus			
9030 82 00	For measuring or checking semiconductor wafers or devices	0	A	
9030 84 00	Other, with a recording device	0	A	
9030 89	Other			
9030 89 30	Electronic	0	A	
9030 89 90	Other	2,1	A	

CN 2012	Description	Base rate	Category	Comment
9030 90	Parts and accessories			
9030 90 20	For apparatus of subheading 9030 82 00	0	A	
9030 90 85	Other	2,5	A	
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	A	
9031 20 00	Test benches	2,8	A	
-	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	0	A	
9031 49	Other			
9031 49 10	Profile projectors	2,8	A	

CN 2012	Description	Base rate	Category	Comment
9031 49 90	Other	0	A	
9031 80	Other instruments, appliances and machines			
	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	0	A	
9031 80 34	Other	2,8	A	
9031 80 38	Other	4	A	
	Other			
9031 80 91	For measuring or checking geometrical quantities	2,8	A	
9031 80 98	Other	4	A	
9031 90	Parts and accessories			

CN 2012	Description	Base rate	Category	Comment
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	0	A	
9031 90 30	For apparatus of subheading 9031 80 32	0	A	
9031 90 85	Other	2,8	A	
9032	Automatic regulating or controlling instruments and apparatus			
9032 10	Thermostats			
9032 10 20	Electronic	2,8	A	
	Other			
9032 10 81	With electrical triggering device	2,1	A	
9032 10 89	Other	2,1	A	
9032 20 00	Manostats	2,8	A	
	Other instruments and apparatus			

CN 2012	Description	Base rate	Category	Comment
9032 81 00	Hydraulic or pneumatic	2,8	A	
9032 89 00	Other	2,8	A	
9032 90 00	Parts and accessories	2,8	A	
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	A	
91	CHAPTER 91 - CLOCKS AND WATCHES AND PARTS THEREOF			
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal			
-	Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			

CN 2012	Description	Base rate	Category	Comment
9101 11 00	With mechanical display only	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9101 19 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
	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	A	
9101 29 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
	Other			
9101 91 00	Electrically operated	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9101 99 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	

CN 2012	Description	Base rate	Category	Comment
9102	Wristwatches, pocket-watches and other watches, including stopwatches, 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	A	
9102 12 00	With opto-electronic display only	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9102 19 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
-	Other wristwatches, whether or not incorporating a stopwatch facility			

CN 2012	Description	Base rate	Category	Comment
9102 21 00	With automatic winding	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9102 29 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
-	Other			
9102 91 00	Electrically operated	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9102 99 00	Other	4,5 MIN 0,3 EUR/p/st MAX 0,8 EUR/p/st	A	
9103	Clocks with watch movements, excluding clocks of heading 9104			
9103 10 00	Electrically operated	4,7	B3	
9103 90 00	Other	4,7	B3	
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9105	Other clocks			
-	Alarm clocks			
9105 11 00	Electrically operated	4,7	B3	
9105 19 00	Other	3,7	A	
-	Wall clocks			
9105 21 00	Electrically operated	4,7	B3	
9105 29 00	Other	3,7	A	
-	Other			
9105 91 00	Electrically operated	4,7	B3	
9105 99 00	Other	3,7	A	
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)			

CN 2012	Description	Base rate	Category	Comment
9106 10 00	- Time-registers; time-recorders	4,7	B3	
9106 90 00	- Other	4,7	B3	
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	4,7	B3	
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	B3	
9108 12 00	-- With opto-electronic display only	4,7	B3	
9108 19 00	-- Other	4,7	B3	
9108 20 00	- With automatic winding	5 MIN 0,17 EUR/p/st	B3	
9108 90 00	- Other	5 MIN 0,17 EUR/p/st	B3	
9109	Clock movements, complete and assembled			

CN 2012	Description	Base rate	Category	Comment
9109 10 00	Electrically operated	4,7	B3	
9109 90 00	Other	4,7	B3	
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	B3	
9110 11 90	Other	4,7	B3	
9110 12 00	Incomplete movements, assembled	3,7	A	
9110 19 00	Rough movements	4,7	B3	
9110 90 00	Other	3,7	A	
9111	Watch cases and parts thereof			

CN 2012	Description	Base rate	Category	Comment
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	A	
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	A	
9111 80 00	Other cases	0,5 EUR/p/st MIN 2,7 MAX 4,6	A	
9111 90 00	Parts	0,5 EUR/p/st MIN 2,7 MAX 4,6	A	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof			
9112 20 00	Cases	2,7	A	
9112 90 00	Parts	2,7	A	
9113	Watch straps, watch bands and watch bracelets, and parts thereof			
9113 10	Of precious metal or of metal clad with precious metal			

CN 2012	Description	Base rate	Category	Comment
9113 10 10	-- Of precious metal	2,7	A	
9113 10 90	-- Of metal clad with precious metal	3,7	A	
9113 20 00	- Of base metal, whether or not gold- or silver-plated	6	B5	
9113 90 00	- Other	6	B5	
9114	Other clock or watch parts			
9114 10 00	- Springs, including hairsprings	3,7	A	
9114 30 00	- Dials	2,7	A	
9114 40 00	- Plates and bridges	2,7	A	
9114 90 00	- Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
9201 10 10	New	4	A	
9201 10 90	Used	4	A	
9201 20 00	Grand pianos	4	A	
9201 90 00	Other	4	A	
9202	Other string musical instruments (for example, guitars, violins, harps)			
9202 10	Played with a bow			
9202 10 10	Violins	3,2	A	
9202 10 90	Other	3,2	A	
9202 90	Other			
9202 90 30	Guitars	3,2	A	
9202 90 80	Other	3,2	A	
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs			

CN 2012	Description	Base rate	Category	Comment
9205 10 00	Brass-wind instruments	3,2	A	
9205 90	Other			
9205 90 10	Accordions and similar instruments	3,7	A	
9205 90 30	Mouth organs	3,7	A	
9205 90 50	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,2	A	
9205 90 90	Other	3,2	A	
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3,2	A	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			

CN 2012	Description	Base rate	Category	Comment
9207 10	Keyboard instruments, other than accordions			
9207 10 10	Organs	3,2	A	
9207 10 30	Digital pianos	3,2	A	
9207 10 50	Synthesisers	3,2	A	
9207 10 80	Other	3,2	A	
9207 90	Other			
9207 90 10	Guitars	3,7	A	
9207 90 90	Other	3,7	A	
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	A	
9208 90 00	Other	3,2	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	Other			
9209 91 00	Parts and accessories for pianos	2,7	A	
9209 92 00	Parts and accessories for the musical instruments of heading 9202	2,7	A	
9209 94 00	Parts and accessories for the musical instruments of heading 9207	2,7	A	
9209 99	Other			
9209 99 20	Parts and accessories for the musical instruments of heading 9205	2,7	A	
---	Other			

CN 2012	Description	Base rate	Category	Comment
9209 99 40	Metronomes, tuning forks and pitch pipes	3,2	A	
9209 99 50	Mechanisms for musical boxes	1,7	A	
9209 99 70	Other	2,7	A	
93	CHAPTER 93 - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307			
9301 10 00	Artillery weapons (for example, guns, howitzers and mortars)	0	A	
9301 20 00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A	
9301 90 00	Other	0	A	
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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 gun)s			
9303 10 00	- Muzzle-loading firearms	3,2	B3	
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles			
9303 20 10	-- Single-barrelled, smooth bore	3,2	B3	
9303 20 95	-- Other	3,2	B3	
9303 30 00	- Other sporting, hunting or target-shooting rifles	3,2	B3	
9303 90 00	- Other	3,2	B3	

CN 2012	Description	Base rate	Category	Comment
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	B3	
9305	Parts and accessories of articles of headings 9301 to 9304			
9305 10 00	- Of revolvers or pistols	3,2	B3	
9305 20 00	- Of shotguns or rifles of heading 9303	2,7	A	
	- Other			
9305 91 00	-- Of military weapons of heading 9301	0	A	
9305 99 00	-- Other	2,7	A	
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			

CN 2012	Description	Base rate	Category	Comment
9306 21 00	Cartridges	2,7	A	
9306 29 00	Other	2,7	A	
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	A	
	Other			
9306 30 30	For military weapons	1,7	A	
9306 30 90	Other	2,7	A	
9306 90	Other			
9306 90 10	For military purposes	1,7	A	
9306 90 90	Other	2,7	A	
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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			
9401 10 00	Seats of a kind used for aircraft	0	A	
9401 20 00	Seats of a kind used for motor vehicles	3,7	A	
9401 30 00	Swivel seats with variable height adjustment	0	A	
9401 40 00	Seats other than garden seats or camping equipment, convertible into beds	0	A	

CN 2012	Description	Base rate	Category	Comment
-	Seats of cane, osier, bamboo or similar materials			
9401 51 00	Of bamboo or rattan	5,6	A	
9401 59 00	Other	5,6	A	
-	Other seats, with wooden frames			
9401 61 00	Upholstered	0	A	
9401 69 00	Other	0	A	
-	Other seats, with metal frames			
9401 71 00	Upholstered	0	A	
9401 79 00	Other	0	A	
9401 80 00	Other seats	0	A	
9401 90	Parts			
9401 90 10	Of seats of a kind used for aircraft	1,7	A	
-	Other			
9401 90 30	Of wood	2,7	A	
9401 90 80	Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
9402 90 00	Other	0	A	
9403	Other furniture and parts thereof			
9403 10	Metal furniture of a kind used in offices			
--	Not exceeding 80 cm in height			
9403 10 51	Desks	0	A	
9403 10 58	Other	0	A	
--	Exceeding 80 cm in height			
9403 10 91	Cupboards with doors, shutters or flaps	0	A	
9403 10 93	Filing, card-index and other cabinets	0	A	
9403 10 98	Other	0	A	

CN 2012	Description	Base rate	Category	Comment
9403 20	Other metal furniture			
9403 20 20	Beds	0	A	
9403 20 80	Other	0	A	
9403 30	Wooden furniture of a kind used in offices			
--	Not exceeding 80 cm in height			
9403 30 11	Desks	0	A	
9403 30 19	Other	0	A	
--	Exceeding 80 cm in height			
9403 30 91	Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	0	A	
9403 30 99	Other	0	A	
9403 40	Wooden furniture of a kind used in the kitchen			
9403 40 10	Fitted kitchen units	2,7	A	
9403 40 90	Other	2,7	A	
9403 50 00	Wooden furniture of a kind used in the bedroom	0	A	

CN 2012	Description	Base rate	Category	Comment
9403 60	Other wooden furniture			
9403 60 10	Wooden furniture of a kind used in the dining room and the living room	0	A	
9403 60 30	Wooden furniture of a kind used in shops	0	A	
9403 60 90	Other wooden furniture	0	A	
9403 70 00	Furniture of plastics	0	A	
-	Furniture of other materials, including cane, osier, bamboo or similar materials			
9403 81 00	Of bamboo or rattan	5,6	A	
9403 89 00	Other	5,6	A	
9403 90	Parts			
9403 90 10	Of metal	2,7	A	
9403 90 30	Of wood	2,7	A	
9403 90 90	Of other materials	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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 of or cellular rubber or plastics, whether or not covered			
9404 10 00	- Mattress supports	3,7	A	
-	Mattresses			
9404 21	-- Of cellular rubber or plastics, whether or not covered			
9404 21 10	--- Of rubber	3,7	A	
9404 21 90	--- Of plastics	3,7	A	
9404 29	-- Of other materials			
9404 29 10	--- Spring interior	3,7	A	
9404 29 90	--- Other	3,7	A	
9404 30 00	- Sleeping bags	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9404 90	- Other			
9404 90 10	-- Filled with feathers or down	3,7	A	
9404 90 90	-- Other	3,7	A	
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 or of ceramic materials			
9405 10 21	--- Of plastics, of a kind used with filament lamps	4,7	A	
9405 10 40	--- Other	4,7	A	

CN 2012	Description	Base rate	Category	Comment
9405 10 50	Of glass	3,7	A	
	Of other materials			
9405 10 91	Of a kind used with filament lamps	2,7	A	
9405 10 98	Other	2,7	A	
9405 20	Electric table, desk, bedside or floor-standing lamps			
	Of plastics or of ceramic materials			
9405 20 11	Of plastics, of a kind used with filament lamps	4,7	A	
9405 20 40	Other	4,7	A	
9405 20 50	Of glass	3,7	A	
	Of other materials			
9405 20 91	Of a kind used with filament lamps	2,7	A	
9405 20 99	Other	2,7	A	
9405 30 00	Lighting sets of a kind used for Christmas trees	3,7	A	
9405 40	Other electric lamps and lighting fittings			

CN 2012	Description	Base rate	Category	Comment
9405 40 10	Searchlights and spotlights	3,7	A	
	Other			
	Of plastics			
9405 40 31	Of a kind used with filament lamps	4,7	A	
9405 40 35	Of a kind used with tubular fluorescent lamps	4,7	A	
9405 40 39	Other	4,7	A	
	Of other materials			
9405 40 91	Of a kind used with filament lamps	2,7	A	
9405 40 95	Of a kind used with tubular fluorescent lamps	2,7	A	
9405 40 99	Other	2,7	A	
9405 50 00	Non-electrical lamps and lighting fittings	2,7	A	
9405 60	Illuminated signs, illuminated nameplates and the like			
9405 60 20	Of plastics	4,7	A	
9405 60 80	Of other materials	2,7	A	
	Parts			

CN 2012	Description	Base rate	Category	Comment
9405 91	Of glass			
9405 91 10	Articles for electrical lighting fittings (excluding searchlights and spotlights)	5,7	A	
9405 91 90	Other	3,7	A	
9405 92 00	Of plastics	4,7	A	
9405 99 00	Other	2,7	A	
9406 00	Prefabricated buildings			
9406 00 11	Mobile homes	2,7	A	
-	Other			
9406 00 20	Of wood	2,7	A	
--	Of iron or steel			
9406 00 31	Greenhouses	2,7	A	
9406 00 38	Other	2,7	A	
9406 00 80	Of other materials	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	0	A	
-	- Dolls representing only human beings and parts and accessories thereof			
9503 00 21	-- Dolls	4,7	A	
9503 00 29	-- Parts and accessories	0	A	

CN 2012	Description	Base rate	Category	Comment
9503 00 30	Electric trains, including tracks, signals and other accessories therefor; reduced-size (scale) model assembly kits	0	A	
-	Other construction sets and constructional toys			
9503 00 35	Of plastics	4,7	A	
9503 00 39	Of other materials	0	A	
-	Toys representing animals or non-human creatures			
9503 00 41	Stuffed	4,7	A	
9503 00 49	Other	0	A	
9503 00 55	Toy musical instruments and apparatus	0	A	
-	Puzzles			
9503 00 61	Of wood	0	A	
9503 00 69	Other	4,7	A	

CN 2012	Description	Base rate	Category	Comment
9503 00 70	Other toys, put up in sets or outfits	4,7	A	
-	Other toys and models, incorporating a motor			
9503 00 75	Of plastics	4,7	A	
9503 00 79	Of other materials	0	A	
-	Other			
9503 00 81	Toy weapons	0	A	
9503 00 85	Die-cast miniature models of metal	4,7	A	
-	Other			
9503 00 95	Of plastics	4,7	A	
9503 00 99	Other	0	A	
9504	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment			
9504 20 00	Articles and accessories for billiards of all kinds	0	A	

CN 2012	Description	Base rate	Category	Comment
9504 30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment			
9504 30 10	-- Games with screen	0	A	
9504 30 20	-- Other games	0	A	
9504 30 90	-- Parts	0	A	
9504 40 00	- Playing cards	2,7	A	
9504 50 00	- Video game consoles and machines, other than those of subheading 9504 30	0	A	
9504 90	- Other			
9504 90 10	-- Electric car racing sets, having the character of competitive games	0	A	
9504 90 80	-- Other	0	A	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes			

CN 2012	Description	Base rate	Category	Comment
9505 10	Articles for Christmas festivities			
9505 10 10	Of glass	0	A	
9505 10 90	Of other materials	2,7	A	
9505 90 00	Other	2,7	A	
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	A	
---	Downhill skis			
9506 11 21	Monoskis and snowboards	3,7	A	
9506 11 29	Other	3,7	A	
9506 11 80	Other skis	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9506 12 00	Ski-fastenings (ski-bindings)	3,7	A	
9506 19 00	Other	2,7	A	
-	Water-skis, surf-b?ards, sailboards and other water-sport equipment			
9506 21 00	Sailboards	2,7	A	
9506 29 00	Other	2,7	A	
-	Golf clubs and other golf equipment			
9506 31 00	Clubs, complete	2,7	A	
9506 32 00	Balls	2,7	A	
9506 39	Other			
9506 39 10	Parts of golf clubs	2,7	A	
9506 39 90	Other	2,7	A	
9506 40 00	Articles and equipment for table tennis	2,7	A	
-	Tennis, badminton or similar rackets, whether or not strung			
9506 51 00	Lawn-tennis rackets, whether or not strung	4,7	A	

CN 2012	Description	Base rate	Category	Comment
9506 59 00	Other	2,7	A	
-	Balls, other than golf balls and table-tennis balls			
9506 61 00	Lawn-tennis balls	2,7	A	
9506 62 00	Inflatable	2,7	A	
9506 69	Other			
9506 69 10	Cricket and polo balls	0	A	
9506 69 90	Other	2,7	A	
9506 70	Ice skates and roller skates, including skating boots with skates attached			
9506 70 10	Ice skates	0	A	
9506 70 30	Roller skates	2,7	A	
9506 70 90	Parts and accessories	2,7	A	
-	Other			

CN 2012	Description	Base rate	Category	Comment
9506 91	Articles and equipment for general physical exercise, gymnastics or athletics			
9506 91 10	Exercising apparatus with adjustable resistance mechanisms	2,7	A	
9506 91 90	Other	2,7	A	
9506 99	Other			
9506 99 10	Cricket and polo equipment, other than balls	0	A	
9506 99 90	Other	2,7	A	
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	A	
9507 20	Fish-hooks, whether or not snelled			

CN 2012	Description	Base rate	Category	Comment
9507 20 10	Fish-hooks, not snelled	1,7	A	
9507 20 90	Other	3,7	A	
9507 30 00	Fishing reels	3,7	A	
9507 90 00	Other	3,7	A	
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	A	
9508 90 00	Other	1,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
9601 90 00	- Other	0	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
-	- Toothbrushes, shaving brushes, hairbrushes, 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	A	
9603 29	-- Other			

CN 2012	Description	Base rate	Category	Comment
9603 29 30	Hair brushes	3,7	A	
9603 29 80	Other	3,7	A	
9603 30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics			
9603 30 10	Artists' and writing brushes	3,7	A	
9603 30 90	Brushes for the application of cosmetics	3,7	A	
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	A	
9603 40 90	Paint pads and rollers	3,7	A	
9603 50 00	Other brushes constituting parts of machines, appliances or vehicles	2,7	A	
9603 90	Other			

CN 2012	Description	Base rate	Category	Comment
9603 90 10	Hand-operated mechanical floor sweepers, not motorised	2,7	A	
	Other			
9603 90 91	Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	A	
9603 90 99	Other	3,7	A	
9604 00 00	Hand sieves and hand riddles	3,7	A	
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	A	
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks			

CN 2012	Description	Base rate	Category	Comment
9606 10 00	Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	A	
-	Buttons			
9606 21 00	Of plastics, not covered with textile material	3,7	A	
9606 22 00	Of base metal, not covered with textile material	3,7	A	
9606 29 00	Other	3,7	A	
9606 30 00	Button moulds and other parts of buttons; button blanks	2,7	A	
9607	Slide fasteners and parts thereof			
-	Slide fasteners			
9607 11 00	Fitted with chain scoops of base metal	6,7	A	
9607 19 00	Other	7,7	A	
9607 20	Parts			

CN 2012	Description	Base rate	Category	Comment
9607 20 10	Of base metal, including narrow strips mounted with chain scoops of base metal	6,7	A	
9607 20 90	Other	7,7	A	
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	A	
	Other			
9608 10 92	With replaceable refill	3,7	A	
9608 10 99	Other	3,7	A	

CN 2012	Description	Base rate	Category	Comment
9608 20 00	Felt-tipped and other porous-tipped pens and markers	3,7	A	
9608 30 00	Fountain pens, stylograph pens and other pens	3,7	A	
9608 40 00	Propelling or sliding pencils	3,7	A	
9608 50 00	Sets of articles from two or more of the foregoing subheadings	3,7	A	
9608 60 00	Refills for ballpoint pens, comprising the ball point and ink-reservoir	2,7	A	
-	Other			
9608 91 00	Pen nibs and nib points	2,7	A	
9608 99 00	Other	2,7	A	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks			

CN 2012	Description	Base rate	Category	Comment
9609 10	Pencils and crayons, with leads encased in a rigid sheath			
9609 10 10	With 'leads' of graphite	2,7	A	
9609 10 90	Other	2,7	A	
9609 20 00	Pencil leads, black or coloured	2,7	A	
9609 90	Other			
9609 90 10	Pastels and drawing charcoals	2,7	A	
9609 90 90	Other	1,7	A	
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	A	
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	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
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	0	A	
9612 10 80	Other	2,7	A	
9612 20 00	Ink-pads	2,7	A	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks			

CN 2012	Description	Base rate	Category	Comment
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	2,7	A	
9613 20 00	- Pocket lighters, gas fuelled, refillable	2,7	A	
9613 80 00	- Other lighters	2,7	A	
9613 90 00	- Parts	2,7	A	
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	0	A	
9614 00 90	- Other	2,7	A	
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	A	
9615 19 00	-- Other	2,7	A	
9615 90 00	- Other	2,7	A	

CN 2012	Description	Base rate	Category	Comment
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	A	
9616 10 90	-- Mounts and heads	2,7	A	
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	A	
9617 00 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	6,7	A	
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	A	

CN 2012	Description	Base rate	Category	Comment
9619 00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material			
-	Of paper pulp, paper, cellulose wadding or webs of cellulose fibres			
--	Sanitary towels (pads), tampons and similar articles			
9619 00 11	Sanitary towels (pads)	0	A	
9619 00 13	Tampons	0	A	
9619 00 19	Other	0	A	
--	Napkins and napkin liners for babies, and similar articles			
9619 00 21	Napkins and napkin liners for babies	0	A	
9619 00 29	Other (for example, incontinence care articles)	0	A	
-	Of wadding of textile materials			
9619 00 31	Of man-made fibres	5	A	
9619 00 39	Other	3,8	A	

CN 2012	Description	Base rate	Category	Comment
-	Of other textile materials			
--	Sanitary towels (pads), tampons and similar articles			
9619 00 41	Knitted or crocheted	12	A	
9619 00 49	Other	6,3	A	
--	Napkins and napkin liners for babies, and similar articles			
9619 00 51	Knitted or crocheted	12	A	
9619 00 59	Other	10,5	A	
9619 00 90	Of other materials	6,5	A	
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			

CN 2012	Description	Base rate	Category	Comment
9701 10 00	Paintings, drawings and pastels	0	A	
9701 90 00	Other	0	A	
9702 00 00	Original engravings, prints and lithographs	0	A	
9703 00 00	Original sculptures and statuary, in any material	0	A	
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	0	A	
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	A	
9706 00 00	Antiques of an age exceeding 100 years	0	A	



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ANNEX 4 – PART 1/2

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

Tariff Schedule of Viet Nam

General Notes

1. Relation to Viet Nam's Export and Import Classification Nomenclature (EICN)

The provisions of this Schedule are generally expressed in terms of the EICN, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the EICN. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the EICN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the EICN.

2. Base Rates of Customs Duty

Except as otherwise provided for in this Annex, the base rates of customs duty set out in this Schedule reflect the Viet Nam's Most-Favoured-Nation (MFN) rates of duty in effect on 26 June 2012.

TARIFF SCHEDULE OF VIET NAM

HS 2012	Description	Base rate (%)	Category
0101.21.00	- - Pure-bred breeding animals	0,0	A
0101.29.00	- - Other	5,0	A
0101.30.10	- - Pure-bred breeding animals	0,0	A
0101.30.90	- - Other	5,0	A
0101.90.00	- Other	5,0	A
0102.21.00	- - Pure-bred breeding animals	0,0	A
0102.29.10	- - - Male cattle (including oxen)	5,0	A
0102.29.90	- - - Other	5,0	A
0102.31.00	- - Pure-bred breeding animals	0,0	A
0102.39.00	- - Other	5,0	A
0102.90.10	- - Pure-bred breeding animals	0,0	A
0102.90.90	- - Other	5,0	A
0103.10.00	- Pure-bred breeding animals	0,0	A
0103.91.00	- - Weighing less than 50 kg	5,0	A
0103.92.00	- - Weighing 50 kg or more	5,0	A
0104.10.10	- - Pure-bred breeding animals	0,0	A
0104.10.90	- - Other	5,0	A
0104.20.10	- - Pure-bred breeding animals	0,0	A
0104.20.90	- - Other	5,0	A
0105.11.10	- - - Breeding fowls	0,0	A
0105.11.90	- - - Other	10,0	A
0105.12.10	- - - Breeding turkeys	0,0	A
0105.12.90	- - - Other	5,0	A
0105.13.10	- - - Breeding ducklings	0,0	A
0105.13.90	- - - Other	5,0	A

HS 2012	Description	Base rate (%)	Category
0105.14.10	- - - Breeding goslings	0,0	A
0105.14.90	- - - Other	5,0	A
0105.15.10	- - - Breeding guinea fowls	0,0	A
0105.15.90	- - - Other	5,0	A
0105.94.10	- - - Breeding fowls, other than fighting cocks	0,0	A
0105.94.40	- - - Fighting cocks	5,0	A
0105.94.91	- - - - Weighing not more than 2 kg	5,0	A
0105.94.99	- - - - Other	5,0	A
0105.99.10	- - - Breeding ducks	0,0	A
0105.99.20	- - - Other ducks	5,0	A
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	0,0	A
0105.99.40	- - - Other geese, turkeys and guinea fowls	5,0	A
0106.11.00	- - Primates	5,0	A
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	5,0	A
0106.13.00	- - Camels and other camelids (<i>Camelidae</i>)	5,0	A
0106.14.00	- - Rabbits and hares	5,0	A
0106.19.00	- - Other	5,0	A
0106.20.00	- Reptiles (including snakes and turtles)	5,0	A
0106.31.00	- - Birds of prey	5,0	A
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5,0	A
0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	5,0	A
0106.39.00	- - Other	5,0	A
0106.41.00	- - Bees	5,0	A
0106.49.00	- - Other	5,0	A
0106.90.00	- Other	5,0	A
0201.10.00	- Carcasses and half-carcasses	30,0	B3

HS 2012	Description	Base rate (%)	Category
0201.20.00	- Other cuts with bone in	20,0	B3
0201.30.00	- Boneless	14,0	B3
0202.10.00	- Carcasses and half-carcasses	20,0	B3
0202.20.00	- Other cuts with bone in	20,0	B3
0202.30.00	- Boneless	14,0	B3
0203.11.00	- - Carcasses and half-carcasses	25,0	B9
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	25,0	B9
0203.19.00	- - Other	25,0	B9
0203.21.00	- - Carcasses and half-carcasses	15,0	B7
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15,0	B7
0203.29.00	- - Other	15,0	B7
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	7,0	B3
0204.21.00	- - Carcasses and half-carcasses	7,0	B3
0204.22.00	- - Other cuts with bone in	7,0	B3
0204.23.00	- - Boneless	7,0	B3
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	7,0	B3
0204.41.00	- - Carcasses and half-carcasses	7,0	B3
0204.42.00	- - Other cuts with bone in	7,0	B3
0204.43.00	- - Boneless	7,0	B3
0204.50.00	- Meat of goats	7,0	B3
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10,0	B5
0206.10.00	- Of bovine animals, fresh or chilled	8,0	B10
0206.21.00	- - Tongues	8,0	B10
0206.22.00	- - Livers	8,0	B10
0206.29.00	- - Other	8,0	B10

HS 2012	Description	Base rate (%)	Category
0206.30.00	- Of swine, fresh or chilled	8,0	B9
0206.41.00	-- Livers	8,0	B9
0206.49.00	-- Other	8,0	B9
0206.80.00	- Other, fresh or chilled	10,0	B10
0206.90.00	- Other, frozen	10,0	B10
0207.11.00	-- Not cut in pieces, fresh or chilled	40,0	B10
0207.12.00	-- Not cut in pieces, frozen	40,0	B10
0207.13.00	-- Cuts and offal, fresh or chilled	40,0	B10
0207.14.10	--- Wings	20,0	B10
0207.14.20	--- Thighs	20,0	B10
0207.14.30	--- Livers	20,0	B10
0207.14.91	---- Mechanically deboned or separated meat	20,0	B10
0207.14.99	---- Other	20,0	B10
0207.24.00	-- Not cut in pieces, fresh or chilled	40,0	B10
0207.25.00	-- Not cut in pieces, frozen	40,0	B10
0207.26.00	-- Cuts and offal, fresh or chilled	40,0	B10
0207.27.10	--- Livers	20,0	B10
0207.27.91	---- Mechanically deboned or separated meat	20,0	B10
0207.27.99	---- Other	20,0	B10
0207.41.00	-- Not cut in pieces, fresh or chilled	40,0	B10
0207.42.00	-- Not cut in pieces, frozen	40,0	B10
0207.43.00	-- Fatty livers, fresh or chilled	15,0	B10
0207.44.00	-- Other, fresh or chilled	15,0	B10
0207.45.00	-- Other, frozen	15,0	B10
0207.51.00	-- Not cut in pieces, fresh or chilled	40,0	B10
0207.52.00	-- Not cut in pieces, frozen	40,0	B10
0207.53.00	-- Fatty livers, fresh or chilled	15,0	B10
0207.54.00	-- Other, fresh or chilled	15,0	B10
0207.55.00	-- Other, frozen	15,0	B10
0207.60.00	- Of guinea fowls	40,0	B10
0208.10.00	- Of rabbits or hares	10,0	B5
0208.30.00	- Of primates	10,0	B7

HS 2012	Description	Base rate (%)	Category
0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	10,0	B7
0208.40.90	-- Other	5,0	B7
0208.50.00	- Of reptiles (including snakes and turtles)	10,0	B7
0208.60.00	- Of camels and other camelids (<i>Camelidae</i>)	5,0	B7
0208.90.10	-- Frogs' legs	10,0	B7
0208.90.90	-- Other	5,0	B7
0209.10.00	- Of pigs	10,0	B7
0209.90.00	- Other	10,0	B7
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	10,0	B9
0210.12.00	-- Bellies (streaky) and cuts thereof	10,0	B9
0210.19.30	--- Bacon or boneless hams	10,0	B9
0210.19.90	--- Other	10,0	B9
0210.20.00	- Meat of bovine animals	15,0	B7
0210.91.00	-- Of primates	20,0	B7
0210.92.10	--- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20,0	B10
0210.92.90	--- Other	20,0	B10
0210.93.00	-- Of reptiles (including snakes and turtles)	20,0	B7
0210.99.10	--- Freeze dried chicken dice	20,0	B7
0210.99.20	--- Dried pork skin	20,0	B7
0210.99.90	--- Other	20,0	B7
0301.11.10	--- Fry	15,0	B3
0301.11.91	---- Koi carp (<i>Cyprinus carpio</i>)	20,0	B3
0301.11.92	---- Goldfish (<i>Carassius auratus</i>)	20,0	B3
0301.11.93	---- Siamese fighting fish (<i>Beta splendens</i>)	20,0	B3
0301.11.94	---- Oscars (<i>Astonotus ocellatus</i>)	20,0	B3

HS 2012	Description	Base rate (%)	Category
0301.11.95	- - - - Arowanas (<i>Scleropages formosus</i>)	20,0	B3
0301.11.99	- - - - Other	20,0	B3
0301.19.10	- - - Fry	15,0	B3
0301.19.90	- - - Other	20,0	B3
0301.91.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20,0	B3
0301.92.00	- - Eels (<i>Anguilla</i> spp.)	20,0	B3
0301.93.10	- - - Breeding, other than fry	0,0	A
0301.93.90	- - - Other	20,0	B3
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	20,0	B3
0301.95.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20,0	B3
0301.99.11	- - - - Breeding	0,0	A
0301.99.19	- - - - Other	20,0	B3
0301.99.21	- - - - Breeding	0,0	A
0301.99.29	- - - - Other	20,0	B3
0301.99.31	- - - - Milkfish, breeding	0,0	A
0301.99.39	- - - - Other	20,0	B3
0301.99.40	- - - Other, freshwater fish	20,0	B3
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15,0	B3

HS 2012	Description	Base rate (%)	Category
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10,0	B3
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10,0	A
0302.19.00	-- Other	20,0	B3
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20,0	B3
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	20,0	B3
0302.23.00	-- Sole (<i>Solea</i> spp.)	20,0	B3
0302.24.00	-- Turbots (<i>Psetta maxima</i>)	15,0	B3
0302.29.00	-- Other	15,0	B3
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15,0	B3
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	15,0	B3
0302.33.00	-- Skipjack or stripe-bellied bonito	20,0	B3
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	15,0	B3
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	15,0	B3
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15,0	B3
0302.39.00	-- Other	15,0	B3
0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20,0	B3
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	12,0	B3
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20,0	B3

HS 2012	Description	Base rate (%)	Category
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15,0	B3
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	12,0	B3
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	12,0	B3
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	12,0	B3
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20,0	B3
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	20,0	B3
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	20,0	B3
0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	12,0	B3
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	12,0	B3
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	12,0	B3
0302.59.00	-- Other	12,0	B3
0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)	20,0	B3
0302.72.10	---- Yellowtail catfish (<i>Pangasius pangasius</i>)	20,0	B3
0302.72.90	---- Other	20,0	B3
0302.73.10	---- Mrigal (<i>Cirrhinus cirrhosus</i>)	20,0	B3
0302.73.90	---- Other	20,0	B3
0302.74.00	-- Eels (<i>Anguilla</i> spp.)	20,0	B3
0302.79.00	-- Other	20,0	B3
0302.81.00	-- Dogfish and other sharks	15,0	B3
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	12,0	B3
0302.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	12,0	B3
0302.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	12,0	B3
0302.85.00	-- Seabream (<i>Sparidae</i>)	12,0	B3
0302.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)	12,0	B3
0302.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	12,0	B3

HS 2012	Description	Base rate (%)	Category
0302.89.14	----- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	12,0	B3
0302.89.15	----- Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	12,0	B3
0302.89.16	----- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	12,0	B3
0302.89.17	----- Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	12,0	B3
0302.89.18	----- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	12,0	B3
0302.89.19	----- Other	12,0	B3
0302.89.22	----- Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	20,0	B3
0302.89.24	----- Snakeskin gourami (<i>Trichogaster pectoralis</i>)	20,0	B3
0302.89.26	----- Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	20,0	B3
0302.89.27	----- Hilsa shad (<i>Tenualosa ilisha</i>)	20,0	B3
0302.89.28	----- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	20,0	B3
0302.89.29	----- Other	20,0	B3
0302.90.00	- Livers and roes	20,0	B3
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	15,0	B3
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	12,0	B3

HS 2012	Description	Base rate (%)	Category
0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15,0	B3
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15,0	A
0303.19.00	-- Other	20,0	B3
0303.23.00	-- Tilapias (<i>Oreochromis</i> spp.)	20,0	B3
0303.24.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20,0	B3
0303.25.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20,0	B3
0303.26.00	-- Eels (<i>Anguilla</i> spp.)	15,0	B3
0303.29.00	-- Other	20,0	B3
0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	12,0	A
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	20,0	B3
0303.33.00	-- Sole (<i>Solea</i> spp.)	20,0	B3
0303.34.00	-- Turbots (<i>Psetta maxima</i>)	15,0	B3
0303.39.00	-- Other	15,0	B3
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	12,0	B3
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	20,0	B3
0303.43.00	-- Skipjack or stripe-bellied bonito	15,0	B3
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	20,0	B3

HS 2012	Description	Base rate (%)	Category
0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	14,0	B3
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15,0	B3
0303.49.00	-- Other	15,0	B3
0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15,0	B3
0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20,0	B3
0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	12,0	B3
0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10,0	B3
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	10,0	B3
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	10,0	B3
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	14,0	B3
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	14,0	B3
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	14,0	B3
0303.66.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	12,0	B3
0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	10,0	B3
0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10,0	B3
0303.69.00	-- Other	10,0	B3
0303.81.00	-- Dogfish and other sharks	15,0	B3
0303.82.00	-- Rays and skates (<i>Rajidae</i>)	10,0	B3
0303.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	10,0	B3
0303.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	20,0	B3
0303.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)	10,0	B3
0303.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	10,0	B3

HS 2012	Description	Base rate (%)	Category
0303.89.14	----- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	10,0	B3
0303.89.15	----- Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	10,0	B3
0303.89.16	----- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	10,0	B3
0303.89.17	----- Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	10,0	B3
0303.89.18	----- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	10,0	B3
0303.89.19	----- Other	10,0	B3
0303.89.22	----- Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	20,0	B3
0303.89.24	----- Snakeskin gourami (<i>Trichogaster pectoralis</i>)	20,0	B3
0303.89.26	----- Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	20,0	B3
0303.89.27	----- Hilsa shad (<i>Tenualosa ilisha</i>)	20,0	B3
0303.89.28	----- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	20,0	B3
0303.89.29	----- Other	20,0	B3
0303.90.10	-- Livers	12,0	B3
0303.90.20	-- Roes	12,0	B3
0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	15,0	B3
0304.32.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15,0	B3
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	15,0	B3
0304.39.00	-- Other	15,0	B3

HS 2012	Description	Base rate (%)	Category
0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15,0	B3
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15,0	B3
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15,0	B3
0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15,0	B3
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	15,0	B3
0304.46.00	-- Toothfish (<i>Dissostichus</i> spp.)	15,0	B3
0304.49.00	-- Other	15,0	B3
0304.51.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15,0	B3
0304.52.00	-- <i>Salmonidae</i>	15,0	B3

HS 2012	Description	Base rate (%)	Category
0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15,0	B3
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	15,0	B3
0304.55.00	-- Toothfish (<i>Dissostichus</i> spp.)	15,0	B3
0304.59.00	-- Other	15,0	B3
0304.61.00	-- Tilapias (<i>Oreochromis</i> spp.)	15,0	B3
0304.62.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	15,0	B3
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	15,0	B3
0304.69.00	-- Other	15,0	B3
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15,0	B3
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	15,0	B3
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	15,0	B3
0304.74.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15,0	B3
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	15,0	B3
0304.79.00	-- Other	15,0	B3
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15,0	A
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15,0	B3

HS 2012	Description	Base rate (%)	Category
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15,0	B3
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	15,0	B3
0304.85.00	-- Toothfish (<i>Dissostichus</i> spp.)	15,0	B3
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15,0	B3
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	15,0	B3
0304.89.00	-- Other	15,0	B3
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	15,0	B3
0304.92.00	-- Toothfish (<i>Dissostichus</i> spp.)	15,0	B3
0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	15,0	B3
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	15,0	B3
0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	15,0	B3
0304.99.00	-- Other	15,0	B3
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	20,0	B3
0305.20.10	-- Of freshwater fish, dried, salted or in brine	20,0	B3
0305.20.90	-- Other	20,0	B3

HS 2012	Description	Base rate (%)	Category
0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	20,0	B3
0305.32.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20,0	B3
0305.39.10	--- Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)	20,0	B3
0305.39.20	--- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	20,0	B3
0305.39.90	--- Other	20,0	B3
0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15,0	B3
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20,0	B3

HS 2012	Description	Base rate (%)	Category
0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20,0	B3
0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	20,0	B3
0305.49.00	-- Other	20,0	B3
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20,0	B3
0305.59.20	--- Marine fish	20,0	B3
0305.59.90	--- Other	20,0	B3
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20,0	B3
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20,0	B3
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	20,0	B3
0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).	20,0	B3

HS 2012	Description	Base rate (%)	Category
0305.69.10	- - - Marine fish	20,0	B3
0305.69.90	- - - Other	20,0	B3
0305.71.00	- - Shark fins	20,0	B3
0305.72.10	- - - Fish maws	15,0	B3
0305.72.90	- - - Other	15,0	B3
0305.79.00	- - Other	15,0	B3
0306.11.00	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10,0	A
0306.12.00	- - Lobsters (<i>Homarus</i> spp.)	10,0	B3
0306.14.10	- - - Soft shell crabs	0,0	A
0306.14.90	- - - Other	0,0	A
0306.15.00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	10,0	B3
0306.16.00	- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	0,0	A
0306.17.10	- - - Giant tiger prawns (<i>Penaeus monodon</i>)	10,0	B3
0306.17.20	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	10,0	B3
0306.17.30	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	10,0	B3
0306.17.90	- - - Other	0,0	A
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0,0	A
0306.21.10	- - - Breeding	0,0	A
0306.21.20	- - - Other, live	10,0	B3
0306.21.30	- - - Fresh or chilled	10,0	B3
0306.21.91	- - - - In airtight containers	10,0	B3
0306.21.99	- - - - Other	10,0	B3
0306.22.10	- - - Breeding	0,0	A

HS 2012	Description	Base rate (%)	Category
0306.22.20	--- Other, live	10,0	B3
0306.22.30	--- Fresh or chilled	10,0	B3
0306.22.91	---- In airtight containers	10,0	B3
0306.22.99	---- Other	10,0	B3
0306.24.10	--- Live	0,0	A
0306.24.20	--- Fresh or chilled	0,0	A
0306.24.91	---- In airtight containers	10,0	B3
0306.24.99	---- Other	10,0	B3
0306.25.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10,0	B3
0306.26.10	--- Breeding	0,0	A
0306.26.20	--- Other, live	0,0	A
0306.26.30	--- Fresh or chilled	0,0	A
0306.26.41	---- In airtight containers	10,0	B3
0306.26.49	---- Other	10,0	B3
0306.26.91	---- In airtight containers	10,0	B3
0306.26.99	---- Other	10,0	B3
0306.27.11	---- Giant tiger prawns (<i>Penaeus monodon</i>)	0,0	A
0306.27.12	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	0,0	A
0306.27.19	---- Other	0,0	A
0306.27.21	---- Giant tiger prawns (<i>Penaeus monodon</i>)	10,0	B3
0306.27.22	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	10,0	B3
0306.27.29	---- Other	0,0	A
0306.27.31	---- Giant tiger prawns (<i>Penaeus monodon</i>)	10,0	B3
0306.27.32	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	10,0	B3
0306.27.39	---- Other	0,0	A
0306.27.41	---- In airtight containers	10,0	B3

HS 2012	Description	Base rate (%)	Category
0306.27.49	---- Other	10,0	B3
0306.27.91	---- In airtight containers	10,0	B3
0306.27.99	---- Other	10,0	B3
0306.29.10	--- Live	0,0	A
0306.29.20	--- Fresh or chilled	0,0	A
0306.29.30	--- Flours, meals and pellets	20,0	B3
0306.29.91	---- In airtight containers	10,0	B3
0306.29.99	---- Other	10,0	B3
0307.11.10	--- Live	0,0	A
0307.11.20	--- Fresh or chilled	0,0	A
0307.19.10	--- Frozen	0,0	A
0307.19.20	--- Dried, salted or in brine	10,0	B3
0307.19.30	--- Smoked	25,0	B3
0307.21.10	--- Live	0,0	A
0307.21.20	--- Fresh or chilled	0,0	A
0307.29.10	--- Frozen	0,0	A
0307.29.20	--- Dried, salted or in brine; smoked	10,0	B3
0307.31.10	--- Live	0,0	A
0307.31.20	--- Fresh or chilled	0,0	A
0307.39.10	--- Frozen	0,0	A
0307.39.20	--- Dried, salted or in brine; smoked	10,0	B3
0307.41.10	--- Live	0,0	A
0307.41.20	--- Fresh or chilled	10,0	B3
0307.49.10	--- Frozen	10,0	B3
0307.49.20	--- Dried, salted or in brine	10,0	B3
0307.49.30	--- Smoked	25,0	B3

HS 2012	Description	Base rate (%)	Category
0307.51.10	--- Live	0,0	A
0307.51.20	--- Fresh or chilled	10,0	B3
0307.59.10	--- Frozen	10,0	B3
0307.59.20	--- Dried, salted or in brine	10,0	B3
0307.59.30	--- Smoked	25,0	B3
0307.60.10	-- Live	0,0	A
0307.60.20	-- Fresh, chilled or frozen	0,0	A
0307.60.30	-- Dried, salted or in brine; smoked	10,0	B3
0307.71.10	--- Live	0,0	A
0307.71.20	--- Fresh or chilled	0,0	A
0307.79.10	--- Frozen	0,0	A
0307.79.20	--- Dried, salted or in brine; smoked	10,0	B3
0307.81.10	--- Live	0,0	A
0307.81.20	--- Fresh or chilled	0,0	A
0307.89.10	--- Frozen	0,0	A
0307.89.20	--- Dried, salted or in brine; smoked	10,0	B3
0307.91.10	--- Live	0,0	A
0307.91.20	--- Fresh or chilled	0,0	A
0307.99.10	--- Frozen	0,0	A
0307.99.20	--- Dried, salted or in brine; smoked	10,0	B3
0307.99.90	--- Other	15,0	B3
0308.11.10	--- Live	0,0	A
0308.11.20	--- Fresh or chilled	0,0	A
0308.19.10	--- Frozen	0,0	A
0308.19.20	--- Dried, salted or in brine	10,0	B3
0308.19.30	--- Smoked	25,0	B3

HS 2012	Description	Base rate (%)	Category
0308.21.10	- - - Live	0,0	A
0308.21.20	- - - Fresh or chilled	0,0	A
0308.29.10	- - - Frozen	0,0	A
0308.29.20	- - - Dried, salted or in brine	10,0	B3
0308.29.30	- - - Smoked	25,0	B3
0308.30.10	- - Live	0,0	A
0308.30.20	- - Fresh or chilled	0,0	A
0308.30.30	- - Frozen	0,0	A
0308.30.40	- - Dried, salted or in brine	10,0	B3
0308.30.50	- - Smoked	25,0	B3
0308.90.10	- - Live	0,0	A
0308.90.20	- - Fresh or chilled	0,0	A
0308.90.30	- - Frozen	0,0	A
0308.90.40	- - Dried, salted or in brine	10,0	B3
0308.90.50	- - Smoked	25,0	B3
0308.90.90	- - Other	0,0	A
0401.10.10	- - In liquid form	15,0	B3
0401.10.90	- - Other	15,0	B3
0401.20.10	- - In liquid form	15,0	B3
0401.20.90	- - Other	15,0	B3
0401.40.10	- - Milk in liquid form	15,0	B3
0401.40.20	- - Milk in frozen form	15,0	B3
0401.40.90	- - Other	15,0	B3
0401.50.10	- - In liquid form	15,0	B3

HS 2012	Description	Base rate (%)	Category
0401.50.90	- - Other	15,0	B3
0402.10.41	- - - In containers of a gross weight of 20 kg or more	3,0	B3
0402.10.49	- - - Other	3,0	B3
0402.10.91	- - - In containers of a gross weight of 20 kg or more	5,0	B5
0402.10.99	- - - Other	5,0	B5
0402.21.20	- - - In containers of a gross weight of 20 kg or more	3,0	B3
0402.21.90	- - - Other	3,0	B3
0402.29.20	- - - In containers of a gross weight of 20 kg or more	5,0	B5
0402.29.90	- - - Other	5,0	B5
0402.91.00	- - Not containing added sugar or other sweetening matter	10,0	B5
0402.99.00	- - Other	20,0	B5
0403.10.20	- - In liquid form, whether or not condensed	7,0	B5
0403.10.90	- - Other	7,0	B5
0403.90.10	- - Buttermilk	3,0	B3
0403.90.90	- - Other	7,0	B5
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0,0	A
0404.90.00	- Other	0,0	A
0405.10.00	- Butter	15,0	B5
0405.20.00	- Dairy spreads	15,0	B5
0405.90.10	- - Anhydrous butterfat	5,0	B5
0405.90.20	- - Butteroil	5,0	B5
0405.90.30	- - Ghee	15,0	B5

HS 2012	Description	Base rate (%)	Category
0405.90.90	- - Other	15,0	B5
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	10,0	B5
0406.10.20	- - Curd	10,0	B5
0406.20.10	- - In packages of a gross weight exceeding 20kg	10,0	B5
0406.20.90	- - Other	10,0	B5
0406.30.00	- Processed cheese, not grated or powdered	10,0	B5
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	10,0	B5
0406.90.00	- Other cheese	10,0	B3
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i>	0,0	A
0407.19.10	- - - Of ducks	0,0	A
0407.19.90	- - - Other	0,0	A
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>	30,0	B10-in quota
0407.29.10	- - - Of ducks	30,0	B10-in quota
0407.29.90	- - - Other	30,0	B10-in quota
0407.90.10	- - Of fowls of the species <i>Gallus domesticus</i>	30,0	B10-in quota
0407.90.20	- - Of ducks	30,0	B10-in quota
0407.90.90	- - Other	30,0	B10-in quota
0408.11.00	- - Dried	20,0	B7

HS 2012	Description	Base rate (%)	Category
0408.19.00	- - Other	20,0	B7
0408.91.00	- - Dried	20,0	B7
0408.99.00	- - Other	20,0	B7
0409.00.00	Natural honey.	10,0	A
0410.00.10	- Birds' nests	5,0	A
0410.00.90	- Other	5,0	B5
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0,0	A
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5,0	A
0502.90.00	- Other	5,0	A
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3,0	A
0505.10.10	- - Duck feathers	5,0	A
0505.10.90	- - Other	5,0	A
0505.90.10	- - Duck feathers	5,0	A
0505.90.90	- - Other	5,0	A
0506.10.00	- Ossein and bones treated with acid	0,0	A
0506.90.00	- Other	0,0	A
0507.10.10	- - Rhinoceros horns; ivory powder and waste	3,0	A
0507.10.90	- - Other	3,0	A
0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks	3,0	A
0507.90.20	- - Tortoise-shell	5,0	A
0507.90.90	- - Other	3,0	A
0508.00.10	- Coral and similar materials	5,0	A

HS 2012	Description	Base rate (%)	Category
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	5,0	A
0508.00.90	- Other	5,0	A
0510.00.10	- Cantharides	0,0	A
0510.00.20	- Musk	0,0	A
0510.00.90	- Other	0,0	A
0511.10.00	- Bovine semen	0,0	A
0511.91.00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	5,0	A
0511.99.10	- - - Domestic animal semen	0,0	A
0511.99.20	- - - Silk worm eggs	0,0	A
0511.99.30	- - - Natural sponges	0,0	A
0511.99.90	- - - Other	0,0	A
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0,0	A
0601.20.10	- - Chicory plants	0,0	A
0601.20.20	- - Chicory roots	0,0	A
0601.20.90	- - Other	0,0	A
0602.10.10	- - Of orchids	0,0	A
0602.10.20	- - Of rubber trees	0,0	A
0602.10.90	- - Other	0,0	A
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0,0	A

HS 2012	Description	Base rate (%)	Category
0602.30.00	- Rhododendrons and azaleas, grafted or not	0,0	A
0602.40.00	- Roses, grafted or not	0,0	A
0602.90.10	- - Rooted orchid cuttings and slips	0,0	A
0602.90.20	- - Orchid seedlings	0,0	A
0602.90.40	- - Budded stumps of the genus <i>Hevea</i>	0,0	A
0602.90.50	- - Seedlings of the genus <i>Hevea</i>	0,0	A
0602.90.60	- - Budwood of the genus <i>Hevea</i>	0,0	A
0602.90.70	- - Leatherleaf ferns	0,0	A
0602.90.90	- - Other	0,0	A
0603.11.00	- - Roses	20,0	B3
0603.12.00	- - Carnations	20,0	B3
0603.13.00	- - Orchids	20,0	B3
0603.14.00	- - Chrysanthemums	20,0	B3
0603.15.00	- - Lilies (<i>Lilium</i> spp.)	20,0	B3
0603.19.00	- - Other	20,0	B3
0603.90.00	- Other	20,0	B3
0604.20.10	- - Mosses and lichens	20,0	B3
0604.20.90	- - Other	20,0	B3
0604.90.10	- - Mosses and lichens	20,0	B3
0604.90.90	- - Other	20,0	B3
0701.10.00	- Seed	0,0	A
0701.90.00	- Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
0702.00.00	Tomatoes, fresh or chilled.	20,0	B5
0703.10.11	- - - Bulbs for propagation	0,0	A
0703.10.19	- - - Other	15,0	B5
0703.10.21	- - - Bulbs for propagation	0,0	A
0703.10.29	- - - Other	20,0	B5
0703.20.10	- - Bulbs for propagation	0,0	A
0703.20.90	- - Other	20,0	B5
0703.90.10	- - Bulbs for propagation	0,0	A
0703.90.90	- - Other	20,0	B5
0704.10.10	- - Cauliflowers	20,0	B5
0704.10.20	- - Headed broccoli	20,0	B5
0704.20.00	- Brussels sprouts	20,0	B5
0704.90.11	- - - Round (drumhead)	20,0	B5
0704.90.19	- - - Other	20,0	B5
0704.90.90	- - Other	20,0	B5
0705.11.00	- - Cabbage lettuce (head lettuce)	20,0	B5
0705.19.00	- - Other	20,0	B5
0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	20,0	B5
0705.29.00	- - Other	20,0	B5
0706.10.10	- - Carrots	17,0	B5
0706.10.20	- - Turnips	20,0	B5
0706.90.00	- Other	20,0	B5
0707.00.00	Cucumbers and gherkins, fresh or chilled.	20,0	B5

HS 2012	Description	Base rate (%)	Category
0708.10.00	- Peas (<i>Pisum sativum</i>)	20,0	B5
0708.20.10	- - French beans	20,0	B5
0708.20.20	- - Long beans	20,0	B5
0708.20.90	- - Other	20,0	B5
0708.90.00	- Other leguminous vegetables	20,0	B5
0709.20.00	- Asparagus	15,0	B5
0709.30.00	- Aubergines (egg-plants)	15,0	B5
0709.40.00	- Celery other than celeriac	15,0	B5
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	15,0	B5
0709.59.10	- - - Truffles	15,0	B5
0709.59.90	- - - Other	15,0	B5
0709.60.10	- - Chillies (fruits of genus <i>Capsicum</i>)	12,0	B5
0709.60.90	- - Other	12,0	B5
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15,0	B5
0709.91.00	- - Globe artichokes	12,0	B5
0709.92.00	- - Olives	12,0	B5
0709.93.00	- - Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	12,0	B5
0709.99.00	- - Other	12,0	B5
0710.10.00	- Potatoes	10,0	B5
0710.21.00	- - Peas (<i>Pisum sativum</i>)	17,0	B5
0710.22.00	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	17,0	B5
0710.29.00	- - Other	17,0	B5

HS 2012	Description	Base rate (%)	Category
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15,0	B5
0710.40.00	- Sweet corn	17,0	B5
0710.80.00	- Other vegetables	17,0	B5
0710.90.00	- Mixtures of vegetables	17,0	B5
0711.20.10	- - Preserved by sulphur dioxide gas	15,0	B5
0711.20.90	- - Other	15,0	B5
0711.40.10	- - Preserved by sulphur dioxide gas	30,0	B5
0711.40.90	- - Other	30,0	B5
0711.51.10	- - - Preserved by sulphur dioxide gas	30,0	B5
0711.51.90	- - - Other	30,0	B5
0711.59.10	- - - Preserved by sulphur dioxide gas	30,0	B5
0711.59.90	- - - Other	30,0	B5
0711.90.10	- - Sweet corn	30,0	B5
0711.90.20	- - Chillies (fruits of genus <i>Capsicum</i>)	30,0	B5
0711.90.31	- - - Preserved by sulphur dioxide gas	15,0	B5
0711.90.39	- - - Other	15,0	B5
0711.90.40	- - Onions, preserved by sulphur dioxide gas	30,0	B5
0711.90.50	- - Onions, preserved other than by sulphur dioxide gas	30,0	B5
0711.90.60	- - Other, preserved by sulphur dioxide gas	30,0	B5
0711.90.90	- - Other	30,0	B5
0712.20.00	- Onions	30,0	B5
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	30,0	B5
0712.32.00	- - Wood ears (<i>Auricularia</i> spp.)	30,0	B5

HS 2012	Description	Base rate (%)	Category
0712.33.00	-- Jelly fungi (<i>Tremella</i> spp.)	30,0	B5
0712.39.10	--- Truffles	30,0	B5
0712.39.20	--- Shiitake (dong-gu)	30,0	B5
0712.39.90	--- Other	30,0	B5
0712.90.10	-- Garlic	22,0	B5
0712.90.90	-- Other	22,0	B5
0713.10.10	-- Suitable for sowing	0,0	A
0713.10.90	-- Other	10,0	B5
0713.20.10	-- Suitable for sowing	0,0	A
0713.20.90	-- Other	10,0	B5
0713.31.10	--- Suitable for sowing	0,0	A
0713.31.90	--- Other	10,0	B5
0713.32.10	--- Suitable for sowing	0,0	A
0713.32.90	--- Other	10,0	B5
0713.33.10	--- Suitable for sowing	0,0	A
0713.33.90	--- Other	10,0	B5
0713.34.10	--- Suitable for sowing	0,0	A
0713.34.90	--- Other	10,0	B5
0713.35.10	--- Suitable for sowing	0,0	A
0713.35.90	--- Other	10,0	B5
0713.39.10	--- Suitable for sowing	0,0	A
0713.39.90	--- Other	10,0	B5
0713.40.10	-- Suitable for sowing	0,0	A
0713.40.90	-- Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
0713.50.10	-- Suitable for sowing	0,0	A
0713.50.90	-- Other	10,0	B5
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	10,0	B5
0713.90.10	-- Suitable for sowing	0,0	A
0713.90.90	-- Other	10,0	B5
0714.10.11	--- Dried chips	10,0	B5
0714.10.19	--- Other	10,0	B5
0714.10.91	--- Frozen	10,0	B5
0714.10.99	--- Other	10,0	B5
0714.20.10	-- Frozen	10,0	B5
0714.20.90	-- Other	10,0	B5
0714.30.10	-- Frozen	10,0	B5
0714.30.90	-- Other	10,0	B5
0714.40.10	-- Frozen	10,0	B5
0714.40.90	-- Other	10,0	B5
0714.50.10	-- Frozen	10,0	B5
0714.50.90	-- Other	10,0	B5
0714.90.11	--- Frozen	10,0	B5
0714.90.19	--- Other	10,0	B5
0714.90.91	--- Frozen	10,0	B5
0714.90.99	--- Other	10,0	B5
0801.11.00	-- Desiccated	30,0	B5
0801.12.00	-- In the inner shell (endocarp)	30,0	B5
0801.19.00	-- Other	30,0	B5
0801.21.00	-- In shell	30,0	B5

HS 2012	Description	Base rate (%)	Category
0801.22.00	-- Shelled	30,0	B5
0801.31.00	-- In shell	3,0	B5
0801.32.00	-- Shelled	25,0	B5
0802.11.00	-- In shell	15,0	B5
0802.12.00	-- Shelled	10,0	B5
0802.21.00	-- In shell	20,0	B5
0802.22.00	-- Shelled	20,0	B5
0802.31.00	-- In shell	10,0	B5
0802.32.00	-- Shelled	30,0	B5
0802.41.00	-- In shell	30,0	B5
0802.42.00	-- Shelled	30,0	B5
0802.51.00	-- In shell	15,0	B5
0802.52.00	-- Shelled	15,0	B5
0802.61.00	-- In shell	30,0	B5
0802.62.00	-- Shelled	30,0	B5
0802.70.00	- Kola nuts (<i>Cola</i> spp.)	30,0	B5
0802.80.00	- Areca nuts	30,0	B5
0802.90.00	- Other	30,0	B5
0803.10.00	- Plantains	25,0	B5
0803.90.00	- Other	25,0	B5
0804.10.00	- Dates	30,0	B5
0804.20.00	- Figs	30,0	B5
0804.30.00	- Pineapples	30,0	B5
0804.40.00	- Avocados	15,0	B5
0804.50.10	-- Guavas	25,0	B5

HS 2012	Description	Base rate (%)	Category
0804.50.20	- - Mangoes	25,0	B5
0804.50.30	- - Mangosteens	25,0	B5
0805.10.10	- - Fresh	20,0	B3
0805.10.20	- - Dried	20,0	B3
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30,0	B3
0805.40.00	- Grapefruit, including pomelos	40,0	B5
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	20,0	B3
0805.90.00	- Other	40,0	B5
0806.10.00	- Fresh	10,0	B3
0806.20.00	- Dried	12,0	B5
0807.11.00	- - Watermelons	30,0	B5
0807.19.00	- - Other	30,0	B5
0807.20.10	- - Mardi backcross solo (betik solo)	30,0	B5
0807.20.90	- - Other	30,0	B5
0808.10.00	- Apples	10,0	B3
0808.30.00	- Pears	10,0	B3
0808.40.00	- Quinces	10,0	B5
0809.10.00	- Apricots	20,0	B5
0809.21.00	- - Sour cherries (<i>Prunus cerasus</i>)	10,0	B5
0809.29.00	- - Other	10,0	B5
0809.30.00	- Peaches, including nectarines	20,0	B3
0809.40.10	- - Plums	20,0	B5
0809.40.20	- - Sloes	20,0	B5
0810.10.00	- Strawberries	15,0	B5

HS 2012	Description	Base rate (%)	Category
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15,0	B5
0810.30.00	- Black, white or red currants and gooseberries	15,0	B5
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15,0	B5
0810.50.00	- Kiwifruit	7,0	A
0810.60.00	- Durians	30,0	B5
0810.70.00	- Persimmons	25,0	B5
0810.90.10	- - Longans (including mata kucing)	25,0	B5
0810.90.20	- - Lychees	30,0	B5
0810.90.30	- - Rambutan	25,0	B5
0810.90.40	- - Langsat; starfruit	25,0	B5
0810.90.50	- - Jackfruit (cempedak and nangka)	25,0	B5
0810.90.60	- - Tamarinds	25,0	B5
0810.90.91	- - - Salacca (snake fruit)	25,0	B5
0810.90.92	- - - Dragon fruit	25,0	B5
0810.90.93	- - - Sapodilla (ciku fruit)	25,0	B5
0810.90.99	- - - Other	25,0	B5
0811.10.00	- Strawberries	30,0	B5
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30,0	B5
0811.90.00	- Other	30,0	B5
0812.10.00	- Cherries	30,0	B5
0812.90.10	- - Strawberries	30,0	B5
0812.90.90	- - Other	30,0	B5
0813.10.00	- Apricots	30,0	B5

HS 2012	Description	Base rate (%)	Category
0813.20.00	- Prunes	30,0	B5
0813.30.00	- Apples	30,0	B5
0813.40.10	-- Longans	30,0	B5
0813.40.20	-- Tamarinds	30,0	B5
0813.40.90	-- Other	30,0	B5
0813.50.10	-- Of which cashew nuts or Brazil nuts predominate by weight	30,0	B5
0813.50.20	-- Of which other nuts predominate by weight	30,0	B5
0813.50.30	-- Of which dates predominate by weight	30,0	B5
0813.50.40	-- Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	30,0	B5
0813.50.90	-- Other	30,0	B5
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10,0	B5
0901.11.10	--- Arabica WIB or Robusta OIB	15,0	B5
0901.11.90	--- Other	15,0	B5
0901.12.10	--- Arabica WIB or Robusta OIB	20,0	B5
0901.12.90	--- Other	20,0	B5
0901.21.10	--- Unground	30,0	B5
0901.21.20	--- Ground	30,0	B5
0901.22.10	--- Unground	30,0	B5
0901.22.20	--- Ground	30,0	B5
0901.90.10	-- Coffee husks and skins	30,0	B5
0901.90.20	-- Coffee substitutes containing coffee	30,0	B5

HS 2012	Description	Base rate (%)	Category
0902.10.10	-- Leaves	40,0	B5
0902.10.90	-- Other	40,0	B5
0902.20.10	-- Leaves	40,0	B5
0902.20.90	-- Other	40,0	B5
0902.30.10	-- Leaves	40,0	B5
0902.30.90	-- Other	40,0	B5
0902.40.10	-- Leaves	40,0	B5
0902.40.90	-- Other	40,0	B5
0903.00.00	Maté.	30,0	B5
0904.11.10	--- White	20,0	B5
0904.11.20	--- Black	20,0	B5
0904.11.90	--- Other	20,0	B5
0904.12.10	--- White	20,0	B5
0904.12.20	--- Black	20,0	B5
0904.12.90	--- Other	20,0	B5
0904.21.10	--- Chillies (Fruits of the genus <i>Capsicum</i>)	20,0	B5
0904.21.90	--- Other	20,0	B5
0904.22.10	--- Chillies (Fruits of the genus <i>Capsicum</i>)	20,0	B5
0904.22.90	--- Other	20,0	B5
0905.10.00	- Neither crushed nor ground	20,0	B5
0905.20.00	- Crushed or ground	20,0	B5
0906.11.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20,0	B5
0906.19.00	-- Other	20,0	B5
0906.20.00	- Crushed or ground	20,0	B5
0907.10.00	- Neither crushed nor ground	20,0	B5
0907.20.00	- Crushed or ground	20,0	B5
0908.11.00	-- Neither crushed nor ground	20,0	B5

HS 2012	Description	Base rate (%)	Category
0908.12.00	-- Crushed or ground	20,0	B5
0908.21.00	-- Neither crushed nor ground	20,0	B5
0908.22.00	-- Crushed or ground	20,0	B5
0908.31.00	-- Neither crushed nor ground	20,0	B5
0908.32.00	-- Crushed or ground	20,0	B5
0909.21.00	-- Neither crushed nor ground	15,0	B5
0909.22.00	-- Crushed or ground	15,0	B5
0909.31.00	-- Neither crushed nor ground	15,0	B5
0909.32.00	-- Crushed or ground	15,0	B5
0909.61.10	--- Of anise	15,0	B5
0909.61.20	--- Of badian	15,0	B5
0909.61.30	--- Of caraway	15,0	B5
0909.61.90	--- Other	15,0	B5
0909.62.10	--- Of anise	15,0	B5
0909.62.20	--- Of badian	15,0	B5
0909.62.30	--- Of caraway	15,0	B5
0909.62.90	--- Other	15,0	B5
0910.11.00	-- Neither crushed nor ground	15,0	B5
0910.12.00	-- Crushed or ground	15,0	B5
0910.20.00	- Saffron	15,0	B5
0910.30.00	- Turmeric (curcuma)	15,0	B5
0910.91.10	--- Curry	15,0	B5
0910.91.90	--- Other	15,0	B5
0910.99.10	--- Thyme; bay leaves	15,0	B5
0910.99.90	--- Other	15,0	B5

HS 2012	Description	Base rate (%)	Category
1001.11.00	-- Seed	5,0	B3
1001.19.00	-- Other	5,0	B3
1001.91.00	-- Seed	5,0	B3
1001.99.11	---- Meslin	5,0	B3
1001.99.19	---- Other	5,0	B3
1001.99.90	--- Other	5,0	B3
1002.10.00	- Seed	0,0	A
1002.90.00	- Other	0,0	A
1003.10.00	- Seed	0,0	A
1003.90.00	- Other	0,0	A
1004.10.00	- Seed	0,0	A
1004.90.00	- Other	0,0	A
1005.10.00	- Seed	0,0	A
1005.90.10	-- Popcorn	30,0	B7
1005.90.90	-- Other	5,0	B5
1006.10.10	-- Suitable for sowing	0,0	A
1006.10.90	-- Other	40,0	B10
1006.20.10	-- Thai Hom Mali rice	40,0	B7
1006.20.90	-- Other	40,0	B10
1006.30.30	-- Glutinous rice	40,0	B10
1006.30.40	-- Thai Hom Mali rice	40,0	B7
1006.30.91	--- Parboiled rice	40,0	B10
1006.30.99	--- Other	40,0	B10
1006.40.10	-- Of a kind used for animal feed	40,0	B10
1006.40.90	-- Other	40,0	B10

HS 2012	Description	Base rate (%)	Category
1007.10.00	- Seed	5,0	A
1007.90.00	- Other	5,0	A
1008.10.00	- Buckwheat	3,0	A
1008.21.00	- - Seed	0,0	A
1008.29.00	- - Other	0,0	A
1008.30.00	- Canary seeds	10,0	B5
1008.40.00	- Fonio (<i>Digitaria</i> spp.)	5,0	B5
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	5,0	B5
1008.60.00	- Triticale	5,0	B5
1008.90.00	- Other cereals	5,0	B5
1101.00.10	- Wheat flour	15,0	B3
1101.00.20	- Meslin flour	15,0	B5
1102.20.00	- Maize (corn) flour	15,0	B5
1102.90.10	- - Rice flour	15,0	B7
1102.90.20	- - Rye flour	15,0	B7
1102.90.90	- - Other	15,0	B7
1103.11.20	- - - Durum or hard wheat semolina	20,0	B7
1103.11.90	- - - Other	20,0	B7
1103.13.00	- - Of maize (corn)	10,0	B7
1103.19.10	- - - Of meslin	20,0	B7
1103.19.20	- - - Of rice	20,0	B7
1103.19.90	- - - Other	20,0	B7
1103.20.00	- Pellets	20,0	B7

HS 2012	Description	Base rate (%)	Category
1104.12.00	- - Of oats	15,0	B7
1104.19.10	- - - Of maize (corn)	5,0	B7
1104.19.90	- - - Other	5,0	B7
1104.22.00	- - Of oats	15,0	B7
1104.23.00	- - Of maize (corn)	5,0	B7
1104.29.20	- - - Of barley	15,0	B7
1104.29.90	- - - Other	5,0	B7
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	15,0	B7
1105.10.00	- Flour, meal and powder	30,0	B10
1105.20.00	- Flakes, granules and pellets	30,0	B7
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	30,0	B7
1106.20.10	- - Of manioc (cassava)	30,0	B7
1106.20.21	- - - Meal	30,0	B7
1106.20.29	- - - Other	30,0	B7
1106.20.90	- - Other	30,0	B7
1106.30.00	- Of the products of Chapter 8	30,0	B7
1107.10.00	- Not roasted	5,0	B5
1107.20.00	- Roasted	5,0	B5
1108.11.00	- - Wheat starch	15,0	B5
1108.12.00	- - Maize (corn) starch	15,0	B7
1108.13.00	- - Potato starch	20,0	B10
1108.14.00	- - Manioc (cassava) starch	20,0	B7
1108.19.10	- - - Sago	20,0	B7

HS 2012	Description	Base rate (%)	Category
1108.19.90	- - - Other	20,0	B7
1108.20.00	- Inulin	20,0	B7
1109.00.00	Wheat gluten, whether or not dried.	10,0	B7
1201.10.00	- Seed	0,0	A
1201.90.00	- Other	0,0	A
1202.30.00	- Seed	0,0	A
1202.41.00	- - In shell	10,0	B3
1202.42.00	- - Shelled, whether or not broken	10,0	B3
1203.00.00	Copra.	10,0	B3
1204.00.00	Linseed, whether or not broken.	10,0	B3
1205.10.00	- Low erucic acid rape or colza seeds	5,0	B3
1205.90.00	- Other	5,0	B3
1206.00.00	Sunflower seeds, whether or not broken.	10,0	B3
1207.10.10	- - Suitable for sowing	5,0	B3
1207.10.20	- - Not suitable for sowing	5,0	B3
1207.21.00	- - Seed	5,0	B3
1207.29.00	- - Other	5,0	B3
1207.30.00	- Castor oil seeds	10,0	B3
1207.40.10	- - Edible	5,0	B3
1207.40.90	- - Other	5,0	B3
1207.50.00	- Mustard seeds	5,0	B3
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	10,0	B3
1207.70.00	- Melon seeds	10,0	B3
1207.91.00	- - Poppy seeds	10,0	B10
1207.99.40	- - - Illipe seeds (<i>Illipe nuts</i>)	10,0	B3
1207.99.90	- - - Other	10,0	B3

HS 2012	Description	Base rate (%)	Category
1208.10.00	- Of soya beans	8,0	B3
1208.90.00	- Other	25,0	B3
1209.10.00	- Sugar beet seeds	0,0	A
1209.21.00	- - Lucerne (alfalfa) seeds	0,0	A
1209.22.00	- - Clover (<i>Trifolium</i> spp.) seeds	0,0	A
1209.23.00	- - Fescue seeds	0,0	A
1209.24.00	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0,0	A
1209.25.00	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds.	0,0	A
1209.29.10	- - - Timothy grass seeds	0,0	A
1209.29.20	- - - Other beet seeds	0,0	A
1209.29.90	- - - Other	0,0	A
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	0,0	A
1209.91.10	- - - Onion seeds	0,0	A
1209.91.90	- - - Other	0,0	A
1209.99.10	- - - Rubber tree seeds or kenaf seeds	0,0	A
1209.99.90	- - - Other	0,0	A
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5,0	B3
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5,0	B3
1211.20.10	- - In cut, crushed or powdered forms	5,0	A
1211.20.90	- - Other	5,0	A
1211.30.10	- - In cut, crushed or powdered form	5,0	A
1211.30.90	- - Other	5,0	A

HS 2012	Description	Base rate (%)	Category
1211.40.00	- Poppy straw	0,0	A
1211.90.11	- - - Cannabis, in cut, crushed or powdered form	10,0	A
1211.90.12	- - - Cannabis, in other forms	0,0	A
1211.90.13	- - - Rauwolfia serpentina roots	5,0	A
1211.90.14	- - - Other, in cut, crushed or powdered form	10,0	A
1211.90.19	- - - Other	0,0	A
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	10,0	A
1211.90.92	- - - Pyrethrum, in other forms	0,0	A
1211.90.94	- - - Sandalwood	10,0	A
1211.90.95	- - - Agarwood (gaharu) chips	10,0	A
1211.90.96	- - - Liquorice roots	5,0	A
1211.90.97	- - - Bark of perseia (<i>Persea Kurzii Kosterm</i>)	0,0	A
1211.90.98	- - - Other, in cut, crushed or powdered form	0,0	A
1211.90.99	- - - Other	0,0	A
1212.21.10	- - - <i>Eucheuma</i> spp.	10,0	B3
1212.21.20	- - - <i>Gracilaria lichenoides</i>	10,0	B3
1212.21.90	- - - Other	10,0	B3
1212.29.11	- - - - Of a kind used in pharmacy	10,0	B3
1212.29.19	- - - - Other	10,0	B3
1212.29.20	- - - Other, fresh, chilled or dried	10,0	B3
1212.29.30	- - - Other, frozen	10,0	B3
1212.91.00	- - Sugar beet	10,0	B3
1212.92.00	- - Locust beans (carob)	10,0	B3
1212.93.10	- - - Suitable for planting	0,0	A
1212.93.90	- - - Other	10,0	B3
1212.94.00	- - Chicory roots	10,0	B3
1212.99.00	- - Other	10,0	B3

HS 2012	Description	Base rate (%)	Category
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	10,0	B3
1214.10.00	- Lucerne (alfalfa) meal and pellets	0,0	A
1214.90.00	- Other	0,0	A
1301.20.00	- Gum Arabic	5,0	B3
1301.90.10	- - Gum benjamin	5,0	B3
1301.90.20	- - Gum damar	5,0	B3
1301.90.30	- - Cannabis resins	5,0	B3
1301.90.40	- - Lac	5,0	B3
1301.90.90	- - Other	5,0	B3
1302.11.10	- - - <i>Pulvis opii</i>	5,0	B10
1302.11.90	- - - Other	5,0	B10
1302.12.00	- - Of liquorice	5,0	B3
1302.13.00	- - Of hops	5,0	B3
1302.19.20	- - - Extracts and tinctures of cannabis	5,0	B3
1302.19.30	- - - Other medicinal extracts	5,0	B3
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	5,0	B3
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	5,0	B3
1302.19.90	- - - Other	5,0	B3
1302.20.00	- Pectic substances, pectinates and pectates	5,0	B3
1302.31.00	- - Agar-agar	5,0	B3
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5,0	B3

HS 2012	Description	Base rate (%)	Category
1302.39.10	- - - Carrageenan	5,0	B3
1302.39.90	- - - Other	5,0	B3
1401.10.00	- Bamboos	5,0	A
1401.20.11	- - - Raw	5,0	A
1401.20.12	- - - Washed and sulphurised	5,0	A
1401.20.19	- - - Other	5,0	A
1401.20.21	- - - Not exceeding 12 mm in diameter	5,0	A
1401.20.29	- - - Other	5,0	A
1401.20.30	- - Split-skin	5,0	A
1401.20.90	- - Other	5,0	A
1401.90.00	- Other	5,0	A
1404.20.00	- Cotton linters	5,0	A
1404.90.20	- - Of a kind used primarily in tanning or dyeing	5,0	A
1404.90.30	- - Kapok	5,0	A
1404.90.90	- - Other	5,0	A
1501.10.00	- Lard	10,0	B5
1501.20.00	- Other pig fat	10,0	B5
1501.90.00	- Other	10,0	B10
1502.10.10	- - Edible	10,0	B10
1502.10.90	- - Other	10,0	B10
1502.90.10	- - Edible	10,0	B10
1502.90.90	- - Other	10,0	B10
1503.00.10	- Lard stearin or oleostearin	15,0	B10
1503.00.90	- Other	15,0	B10
1504.10.20	- - Solid fractions	5,0	B7

HS 2012	Description	Base rate (%)	Category
1504.10.90	- - Other	5,0	B7
1504.20.10	- - Solid fractions	5,0	B7
1504.20.90	- - Other	5,0	B7
1504.30.10	- - Solid fractions	5,0	B7
1504.30.90	- - Other	5,0	B7
1505.00.10	- Lanolin	10,0	B7
1505.00.90	- Other	10,0	B7
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5,0	B7
1507.10.00	- Crude oil, whether or not degummed	5,0	B10
1507.90.10	- - Fractions of unrefined soya-bean oil	5,0	B10
1507.90.90	- - Other	15,0	B10
1508.10.00	- Crude oil	5,0	B10
1508.90.10	- - Fractions of unrefined ground-nut oil	5,0	B10
1508.90.90	- - Other	25,0	B10
1509.10.10	- - In packings of a net weight not exceeding 30 kg	5,0	B3
1509.10.90	- - Other	5,0	B3
1509.90.11	- - - In packings of a net weight not exceeding 30 kg	5,0	B3
1509.90.19	- - - Other	5,0	B3
1509.90.91	- - - In packings of net weight not exceeding 30 kg	20,0	B3
1509.90.99	- - - Other	20,0	B3
1510.00.10	- Crude oil	5,0	B7
1510.00.20	- Fractions of unrefined oil	5,0	B7
1510.00.90	- Other	25,0	B10
1511.10.00	- Crude oil	5,0	B7

HS 2012	Description	Base rate (%)	Category
1511.90.11	--- Solid fractions	5,0	B7
1511.90.19	--- Other	5,0	B7
1511.90.91	--- Solid fractions	25,0	B10
1511.90.92	--- Other, in packings of a net weight not exceeding 20 kg	25,0	B10
1511.90.99	--- Other	25,0	B10
1512.11.00	-- Crude oil	5,0	B10
1512.19.10	--- Fractions of unrefined sunflower-seed oil or safflower oil	5,0	B10
1512.19.90	--- Other	15,0	B10
1512.21.00	-- Crude oil, whether or not gossypol has been removed	5,0	B7
1512.29.10	--- Fractions of unrefined cotton-seed oil	5,0	B7
1512.29.90	--- Other	25,0	B10
1513.11.00	-- Crude oil	5,0	B7
1513.19.10	--- Fractions of unrefined coconut oil	5,0	B7
1513.19.90	--- Other	25,0	B10
1513.21.10	--- Palm kernel oil	5,0	B10
1513.21.90	--- Other	5,0	B10
1513.29.11	---- Solid fractions of unrefined palm kernel oil	5,0	B10
1513.29.12	---- Solid fractions of unrefined babassu oil	5,0	B10
1513.29.13	---- Other, of unrefined palm kernel oil (palm kernel olein)	5,0	B10
1513.29.14	---- Other, of unrefined babassu oil	5,0	B10
1513.29.91	---- Solid fractions of palm kernel oil	25,0	B10
1513.29.92	---- Solid fractions of babassu oil	25,0	B10

HS 2012	Description	Base rate (%)	Category
1513.29.94	---- Palm kernel olein, refined, bleached and deodorized (RBD)	25,0	B10
1513.29.95	---- Palm kernel oil, RBD	25,0	B10
1513.29.96	---- Other, palm kernel oil	25,0	B10
1513.29.97	---- Other, of babassu oil	25,0	B10
1514.11.00	-- Crude oil	5,0	B10
1514.19.10	--- Fractions of unrefined oil	5,0	B10
1514.19.90	--- Other	5,0	B10
1514.91.10	--- Other rape or colza oil	5,0	B10
1514.91.90	--- Other	5,0	B10
1514.99.10	--- Fractions of unrefined oil	5,0	B10
1514.99.91	---- Other rape or colza oil	20,0	B10
1514.99.99	---- Other	20,0	B10
1515.11.00	-- Crude oil	5,0	B7
1515.19.00	-- Other	10,0	B10
1515.21.00	-- Crude oil	5,0	B7
1515.29.11	---- Solid fractions	5,0	B10
1515.29.19	---- Other	5,0	B10
1515.29.91	---- Solid fractions	20,0	B10
1515.29.99	---- Other	20,0	B10
1515.30.10	-- Crude oil	5,0	B10
1515.30.90	-- Other	10,0	B10
1515.50.10	-- Crude oil	5,0	B10
1515.50.20	-- Fractions of unrefined oil	5,0	B10
1515.50.90	-- Other	25,0	B10
1515.90.11	--- Crude oil	5,0	B10

HS 2012	Description	Base rate (%)	Category
1515.90.12	--- Fractions of unrefined oil	5,0	B10
1515.90.19	--- Other	25,0	B10
1515.90.21	--- Crude oil	5,0	B10
1515.90.22	--- Fractions of unrefined oil	5,0	B10
1515.90.29	--- Other	10,0	B10
1515.90.31	--- Crude oil	5,0	B10
1515.90.32	--- Fractions of unrefined oil	5,0	B10
1515.90.39	--- Other	25,0	B10
1515.90.91	--- Crude oil	5,0	B10
1515.90.92	--- Fractions of unrefined oil	5,0	B10
1515.90.99	--- Other	25,0	B10
1516.10.10	-- In packings of a net weight of 10 kg or more	22,0	B10
1516.10.90	-- Other	22,0	B10
1516.20.11	--- Of soya beans	20,0	B10
1516.20.12	--- Of the fruit of the oil palm, crude	25,0	B10
1516.20.13	--- Of the fruit of the oil palm, other than crude	25,0	B10
1516.20.14	--- Of coconuts	25,0	B10
1516.20.15	--- Of palm kernels, crude	25,0	B10
1516.20.16	--- Of palm kernels, refined, bleached and deodorized (RBD)	25,0	B10
1516.20.17	--- Of ground-nuts	25,0	B10
1516.20.18	--- Of linseed	25,0	B10
1516.20.19	--- Other	25,0	B10
1516.20.21	--- Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	25,0	B10

HS 2012	Description	Base rate (%)	Category
1516.20.22	- - - Of linseed	25,0	B10
1516.20.23	- - - Of olives	25,0	B10
1516.20.29	- - - Other	25,0	B10
1516.20.51	- - - Unrefined	25,0	B10
1516.20.52	- - - Refined, bleached and deodorised (RBD)	25,0	B10
1516.20.59	- - - Other	25,0	B10
1516.20.92	- - - Of linseed	25,0	B10
1516.20.93	- - - Of olives	25,0	B10
1516.20.94	- - - Of soya beans	25,0	B10
1516.20.95	- - - Hydrogenated castor oil (opal wax)	25,0	B10
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	25,0	B10
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	25,0	B10
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	25,0	B10
1516.20.99	- - - Other	25,0	B10
1517.10.00	- Margarine, excluding liquid margarine	20,0	B10
1517.90.10	- - Imitation ghee	30,0	B10
1517.90.20	- - Liquid margarine	25,0	B10
1517.90.30	- - Of a kind used as mould release preparations	30,0	B10
1517.90.43	- - - Shortening	20,0	B10
1517.90.44	- - - Imitation lard	25,0	B10
1517.90.50	- - - Solid mixtures or preparations	30,0	B10
1517.90.61	- - - - In which ground-nut oil predominates	30,0	B10
1517.90.62	- - - - In which crude palm oil predominates	30,0	B10

HS 2012	Description	Base rate (%)	Category
1517.90.63	- - - - In which other palm oil predominates, in packings of a net weight of less than 20 kg	30,0	B10
1517.90.64	- - - - In which other palm oil predominates, in packings of a net weight of 20 kg or more	30,0	B10
1517.90.65	- - - - In which palm kernel oil predominates	30,0	B10
1517.90.66	- - - - In which palm kernel olein predominates	30,0	B10
1517.90.67	- - - - In which soya-bean oil predominates	30,0	B10
1517.90.68	- - - - In which illipe nut oil predominates	30,0	B10
1517.90.69	- - - - Other	30,0	B10
1517.90.90	- - Other	30,0	B10
1518.00.12	- - Animal fats and oils	5,0	B10
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	5,0	B10
1518.00.15	- - Linseed oil and its fractions	5,0	B10
1518.00.16	- - Olive oil and its fractions	5,0	B10
1518.00.19	- - Other	5,0	B10
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5,0	B10
1518.00.31	- - Of the fruit of the oil palm or of palm kernels	5,0	B10
1518.00.33	- - Of linseed	5,0	B10
1518.00.34	- - Of olives	5,0	B7
1518.00.35	- - Of ground-nuts	5,0	B10
1518.00.36	- - Of soya beans or coconuts	5,0	B10
1518.00.37	- - Of cotton seeds	5,0	B10
1518.00.39	- - Other	5,0	B10

HS 2012	Description	Base rate (%)	Category
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	5,0	B7
1520.00.10	- Crude glycerol	3,0	B3
1520.00.90	- Other	3,0	B3
1521.10.00	- Vegetable waxes	3,0	B3
1521.90.10	- - Beeswax and other insect waxes	3,0	B3
1521.90.20	- - Spermaceti	3,0	B3
1522.00.10	- Degras	3,0	B3
1522.00.90	- Other	3,0	B3
1601.00.10	- In airtight containers	22,0	B10
1601.00.90	- Other	22,0	B10
1602.10.10	- - Containing pork, in airtight containers	30,0	B9
1602.10.90	- - Other	30,0	B10
1602.20.00	- Of liver of any animal	30,0	B10
1602.31.10	- - - In airtight containers	22,0	B10
1602.31.91	- - - - Mechanically deboned or separated meat	22,0	B10
1602.31.99	- - - - Other	22,0	B10
1602.32.10	- - - Chicken curry, in airtight containers	40,0	B10
1602.32.90	- - - Other	22,0	B10
1602.39.00	- - Other	22,0	B10
1602.41.10	- - - In airtight containers	22,0	B9
1602.41.90	- - - Other	22,0	B9
1602.42.10	- - - In airtight containers	22,0	B9

HS 2012	Description	Base rate (%)	Category
1602.42.90	- - - Other	22,0	B9
1602.49.11	- - - - In airtight containers	22,0	B9
1602.49.19	- - - - Other	22,0	B9
1602.49.91	- - - - In airtight containers	22,0	B9
1602.49.99	- - - - Other	22,0	B9
1602.50.00	- Of bovine animals	35,0	B10
1602.90.10	- - Mutton curry, in airtight containers	35,0	B7
1602.90.90	- - Other	35,0	B7
1603.00.10	- Of chicken, with herbs	30,0	B10
1603.00.20	- Of chicken, without herbs	30,0	B10
1603.00.30	- Other, with herbs	30,0	B10
1603.00.90	- Other	30,0	B10
1604.11.10	- - - In airtight containers	30,0	B7
1604.11.90	- - - Other	30,0	B7
1604.12.10	- - - In airtight containers	32,0	B7
1604.12.90	- - - Other	32,0	B7
1604.13.11	- - - - In airtight containers	30,0	B7
1604.13.19	- - - - Other	30,0	B7
1604.13.91	- - - - In airtight containers	30,0	B7
1604.13.99	- - - - Other	30,0	B7
1604.14.11	- - - - Tunas	30,0	B7
1604.14.19	- - - - Other	30,0	B7
1604.14.90	- - - Other	30,0	B7
1604.15.10	- - - In airtight containers	30,0	B7

HS 2012	Description	Base rate (%)	Category
1604.15.90	- - - Other	30,0	B7
1604.16.10	- - - In airtight containers	35,0	B7
1604.16.90	- - - Other	35,0	B7
1604.17.10	- - - In airtight containers	30,0	B7
1604.17.90	- - - Other	30,0	B7
1604.19.20	- - - Horse mackerel, in airtight containers	30,0	B7
1604.19.30	- - - Other, in airtight containers	30,0	B7
1604.19.90	- - - Other	30,0	B7
1604.20.11	- - - In airtight containers	20,0	B5
1604.20.19	- - - Other	20,0	B5
1604.20.21	- - - In airtight containers	30,0	B5
1604.20.29	- - - Other	30,0	B7
1604.20.91	- - - In airtight containers	30,0	B5
1604.20.93	- - - Frozen minced fish, boiled or steamed	30,0	B7
1604.20.99	- - - Other	30,0	B7
1604.31.00	- - Caviar	35,0	B7
1604.32.00	- - Caviar substitutes	35,0	B7
1605.10.10	- - In airtight containers	35,0	B7
1605.10.90	- - Other	35,0	B7
1605.21.10	- - - Shrimp paste	30,0	B7
1605.21.90	- - - Other	30,0	B7
1605.29.10	- - - Shrimp paste	30,0	B7
1605.29.90	- - - Other	30,0	B7

HS 2012	Description	Base rate (%)	Category
1605.30.00	- Lobster	35,0	B7
1605.40.00	- Other crustaceans	35,0	B7
1605.51.00	-- Oysters	25,0	B7
1605.52.00	-- Scallops, including queen scallops	25,0	B7
1605.53.00	-- Mussels	25,0	B7
1605.54.00	-- Cuttle fish and squid	25,0	B7
1605.55.00	-- Octopus	25,0	B7
1605.56.00	-- Clams, cockles and arkshells	25,0	B7
1605.57.00	-- Abalone	25,0	B7
1605.58.00	-- Snails, other than sea snails	25,0	B7
1605.59.00	-- Other	25,0	B7
1605.61.00	-- Sea cucumbers	25,0	B7
1605.62.00	-- Sea urchins	25,0	B7
1605.63.00	-- Jellyfish	25,0	B7
1605.69.00	-- Other	25,0	B7
1701.12.00	-- Beet sugar	15,0	B10-in quota
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	15,0	B10-in quota
1701.14.00	-- Other cane sugar	15,0	B10-in quota
1701.91.00	-- Containing added flavouring or colouring matter	15,0	B10-in quota
1701.99.11	---- White	15,0	B10-in quota
1701.99.19	---- Other	15,0	B10-in quota

HS 2012	Description	Base rate (%)	Category
1701.99.90	- - - Other	15,0	B10-in quota
1702.11.00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0,0	A
1702.19.00	- - Other	0,0	A
1702.20.00	- Maple sugar and maple syrup	3,0	B10
1702.30.10	- - Glucose	10,0	B10
1702.30.20	- - Glucose syrup	10,0	B10
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	10,0	B10
1702.50.00	- Chemically pure fructose	3,0	B10
1702.60.10	- - Fructose	3,0	B10
1702.60.20	- - Fructose syrup	3,0	B10
1702.90.11	- - - Chemically pure maltose	5,0	B10
1702.90.19	- - - Other	5,0	B10
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	10,0	B10
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	5,0	B10
1702.90.40	- - Caramel	5,0	B10
1702.90.91	- - - Syrups	5,0	B10
1702.90.99	- - - Other	5,0	B10
1703.10.10	- - Containing added flavouring or colouring matter	10,0	B10
1703.10.90	- - Other	10,0	B10
1703.90.10	- - Containing added flavouring or colouring matter	10,0	B10
1703.90.90	- - Other	10,0	B10
1704.10.00	- Chewing gum, whether or not sugar-coated	25,0	B7

HS 2012	Description	Base rate (%)	Category
1704.90.10	- - Medicated pastilles and drops	20,0	B7
1704.90.20	- - White chocolate	20,0	B7
1704.90.91	- - - Soft, containing gelatin	15,0	B7
1704.90.99	- - - Other	15,0	B7
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	10,0	B7
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	10,0	B7
1803.10.00	- Not defatted	10,0	B7
1803.20.00	- Wholly or partly defatted	10,0	B7
1804.00.00	Cocoa butter, fat and oil.	10,0	B7
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	20,0	B7
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	20,0	B7
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	20,0	B7
1806.20.90	- - Other	18,0	B7
1806.31.10	- - - Chocolate confectionery	12,0	B5
1806.31.90	- - - Other	30,0	B7
1806.32.10	- - - Chocolate confectionery	20,0	B5
1806.32.90	- - - Other	30,0	B7
1806.90.10	- - Chocolate confectionery in tablets or pastilles	12,0	B5
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40 % or more but less than 50 % by weight of cocoa	25,0	B7

HS 2012	Description	Base rate (%)	Category
1806.90.40	-- Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but less than 10 % by weight of cocoa, specially prepared for infant use, not put up for retail sale	25,0	B7
1806.90.90	-- Other	20,0	B5
1901.10.10	-- Of malt extract	10,0	B7
1901.10.20	-- Of goods of headings 04.01 to 04.04	10,0	B5
1901.10.30	-- Of soya-bean powder	20,0	B7
1901.10.91	--- Medical foods	10,0	B7
1901.10.99	--- Other	10,0	B7
1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	15,0	B7
1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	15,0	B7
1901.20.30	-- Other, not containing cocoa	15,0	B7
1901.20.40	-- Other, containing cocoa	15,0	B7
1901.90.11	--- Medical foods	10,0	B7
1901.90.19	--- Other	10,0	B7
1901.90.20	-- Malt extract	10,0	B7
1901.90.31	--- Filled milk	10,0	B5
1901.90.32	--- Other, containing cocoa powder	10,0	B5
1901.90.39	--- Other	10,0	B5
1901.90.41	--- In powder form	20,0	B7
1901.90.49	--- In other forms	20,0	B7
1901.90.91	--- Medical foods	10,0	B5

HS 2012	Description	Base rate (%)	Category
1901.90.99	- - - Other	15,0	B7
1902.11.00	- - Containing eggs	38,0	B7
1902.19.20	- - - Rice vermicelli (bee hoon)	38,0	B7
1902.19.30	- - - Transparent vermicelli	20,0	B7
1902.19.40	- - - Noodles	20,0	B7
1902.19.90	- - - Other	20,0	B7
1902.20.10	- - Stuffed with meat or meat offal	38,0	B7
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	38,0	B7
1902.20.90	- - Other	38,0	B7
1902.30.20	- - Instant rice vermicelli	35,0	B7
1902.30.30	- - Transparent vermicelli	35,0	B7
1902.30.40	- - Other instant noodles	30,0	B7
1902.30.90	- - Other	35,0	B7
1902.40.00	- Couscous	38,0	B7
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40,0	B7
1904.10.10	- - Containing cocoa	15,0	B7
1904.10.90	- - Other	15,0	B7
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	35,0	B7
1904.20.90	- - Other	35,0	B7
1904.30.00	- Bulgur wheat	35,0	B7
1904.90.10	- - Rice preparations, including pre-cooked rice	35,0	B7
1904.90.90	- - Other	20,0	B7
1905.10.00	- Crispbread	40,0	B5
1905.20.00	- Gingerbread and the like	40,0	B5
1905.31.10	- - - Not containing cocoa	15,0	B5
1905.31.20	- - - Containing cocoa	15,0	B5
1905.32.00	- - Waffles and wafers	35,0	B5

HS 2012	Description	Base rate (%)	Category
1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	40,0	B5
1905.40.90	-- Other	40,0	B5
1905.90.10	-- Unsweetened teething biscuits	20,0	B5
1905.90.20	-- Other unsweetened biscuits	20,0	B5
1905.90.30	-- Cakes	30,0	B5
1905.90.40	-- Pastries	30,0	B5
1905.90.50	-- Flourless bakers' wares	30,0	B5
1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	10,0	B5
1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	30,0	B5
1905.90.80	-- Other crisp savoury food products	20,0	B5
1905.90.90	-- Other	20,0	B5
2001.10.00	- Cucumbers and gherkins	40,0	B7
2001.90.10	-- Onions	35,0	B7
2001.90.90	-- Other	35,0	B7
2002.10.10	-- Cooked otherwise than by steaming or boiling in water	30,0	B7
2002.10.90	-- Other	30,0	B7
2002.90.10	-- Tomato paste	20,0	B5
2002.90.20	-- Tomato powder	20,0	B5
2002.90.90	-- Other	20,0	B5
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	40,0	B7
2003.90.10	-- Truffles	40,0	B7
2003.90.90	-- Other	40,0	B7
2004.10.00	- Potatoes	15,0	B5
2004.90.10	-- For infant use	40,0	B7
2004.90.90	-- Other	40,0	B7
2005.10.10	-- In airtight containers	40,0	B7

HS 2012	Description	Base rate (%)	Category
2005.10.90	- - Other	40,0	B7
2005.20.11	- - - In airtight containers	18,0	B7
2005.20.19	- - - Other	18,0	B7
2005.20.91	- - - In airtight containers	35,0	B7
2005.20.99	- - - Other	35,0	B7
2005.40.00	- Peas (<i>Pisum sativum</i>)	35,0	B7
2005.51.00	- - Beans, shelled	35,0	B7
2005.59.10	- - - In airtight containers	35,0	B7
2005.59.90	- - - Other	35,0	B7
2005.60.00	- Asparagus	30,0	B7
2005.70.00	- Olives	25,0	B5
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	40,0	B7
2005.91.00	- - Bamboo shoots	32,0	B7
2005.99.10	- - - In airtight containers	32,0	B5
2005.99.90	- - - Other	32,0	B5
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	35,0	B7
2007.10.00	- Homogenised preparations	35,0	B5
2007.91.00	- - Citrus fruit	35,0	B7
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	40,0	B7
2007.99.90	- - - Other	40,0	B5
2008.11.10	- - - Roasted	30,0	B7
2008.11.20	- - - Peanut butter	18,0	B7

HS 2012	Description	Base rate (%)	Category
2008.11.90	- - - Other	20,0	B7
2008.19.10	- - - Cashew nuts	35,0	B7
2008.19.90	- - - Other	18,0	B7
2008.20.00	- Pineapples	40,0	B7
2008.30.10	- - Containing added sugar or other sweetening matter or spirit	40,0	B7
2008.30.90	- - Other	40,0	B7
2008.40.10	- - Containing added sugar or other sweetening matter or spirit	35,0	B7
2008.40.90	- - Other	35,0	B7
2008.50.10	- - Containing added sugar or other sweetening matter or spirit	40,0	B7
2008.50.90	- - Other	40,0	B7
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	40,0	B7
2008.60.90	- - Other	40,0	B7
2008.70.10	- - Containing added sugar or other sweetening matter or spirit	35,0	B7
2008.70.90	- - Other	35,0	B7
2008.80.10	- - Containing added sugar or other sweetening matter or spirit	35,0	B7
2008.80.90	- - Other	35,0	B7
2008.91.00	- - Palm hearts	40,0	B7
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	30,0	B7
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	30,0	B7

HS 2012	Description	Base rate (%)	Category
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit	30,0	B7
2008.97.90	- - - Other	30,0	B7
2008.99.10	- - - Lychees	40,0	B7
2008.99.20	- - - Longans	40,0	B7
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	40,0	B7
2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit	30,0	B7
2008.99.90	- - - Other	30,0	B7
2009.11.00	- - Frozen	20,0	B5
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	30,0	B7
2009.19.00	- - Other	30,0	B5
2009.21.00	- - Of a Brix value not exceeding 20	35,0	B7
2009.29.00	- - Other	35,0	B7
2009.31.00	- - Of a Brix value not exceeding 20	35,0	B7
2009.39.00	- - Other	35,0	B7
2009.41.00	- - Of a Brix value not exceeding 20	35,0	B7
2009.49.00	- - Other	35,0	B7
2009.50.00	- Tomato juice	35,0	B5
2009.61.00	- - Of a Brix value not exceeding 30	35,0	B7
2009.69.00	- - Other	30,0	B5
2009.71.00	- - Of a Brix value not exceeding 20	30,0	B7
2009.79.00	- - Other	25,0	B7
2009.81.10	- - - For infant use	25,0	B7
2009.81.90	- - - Other	25,0	B7

HS 2012	Description	Base rate (%)	Category
2009.89.10	- - - Blackcurrant juice	25,0	B7
2009.89.91	- - - - For infant use	25,0	B5
2009.89.99	- - - - Other	25,0	B5
2009.90.10	- - For infant use	25,0	B5
2009.90.90	- - Other	25,0	B5
2101.11.10	- - - Instant coffee	40,0	B10
2101.11.90	- - - Other	40,0	B10
2101.12.10	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	40,0	B10
2101.12.90	- - - Other	40,0	B10
2101.20.10	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	40,0	B7
2101.20.90	- - Other	40,0	B7
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	40,0	B7
2102.10.00	- Active yeasts	10,0	B7
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	5,0	B7
2102.30.00	- Prepared baking powders	5,0	B7
2103.10.00	- Soya sauce	32,0	B7
2103.20.00	- Tomato ketchup and other tomato sauces	35,0	B7
2103.30.00	- Mustard flour and meal and prepared mustard	35,0	B7
2103.90.10	- - Chili sauce	30,0	B7
2103.90.30	- - Fish sauce	32,0	B7
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	30,0	B7

HS 2012	Description	Base rate (%)	Category
2103.90.90	-- Other	20,0	B7
2104.10.11	--- For infant use	40,0	B7
2104.10.19	--- Other	40,0	B7
2104.10.91	--- For infant use	40,0	B7
2104.10.99	--- Other	40,0	B7
2104.20.11	--- For infant use	40,0	B7
2104.20.19	--- Other	40,0	B7
2104.20.91	--- For infant use	40,0	B7
2104.20.99	--- Other	40,0	B7
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	20,0	B7
2106.10.00	- Protein concentrates and textured protein substances	5,0	B5
2106.90.10	-- Dried bean curd and bean curd sticks	25,0	B7
2106.90.20	-- Flavoured or coloured syrups	20,0	B7
2106.90.30	-- Non-dairy creamer	20,0	B7
2106.90.41	--- In powder form	15,0	B7
2106.90.49	--- Other	15,0	B7
2106.90.51	--- Preparations of a kind used as raw material for the manufacture of composite concentrates	15,0	B7
2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	15,0	B7
2106.90.53	--- Ginseng based products	15,0	B7
2106.90.59	--- Other	15,0	B7
2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	20,0	B7
2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	20,0	B7

HS 2012	Description	Base rate (%)	Category
2106.90.64	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20,0	B7
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	20,0	B7
2106.90.66	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	15,0	B7
2106.90.67	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	15,0	B7
2106.90.69	- - - Other	15,0	B7
2106.90.70	- - Food supplements	15,0	B5
2106.90.80	- - Fortificant premixes	15,0	B5
2106.90.91	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	15,0	B5
2106.90.92	- - - Ginseng based preparations	15,0	B7
2106.90.93	- - - Food preparations for lactase deficient infants	15,0	B7
2106.90.94	- - - Other food preparations for infant use	15,0	B7
2106.90.95	- - - Seri kaya	15,0	B7
2106.90.96	- - - Other medical foods	10,0	B7
2106.90.98	- - - Other flavouring preparations	5,0	B5
2106.90.99	- - - Other	15,0	B5
2201.10.00	- Mineral waters and aerated waters	35,0	B7
2201.90.10	- - Ice and snow	40,0	B7
2201.90.90	- - Other	40,0	B7
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	35,0	B7
2202.10.90	- - Other	35,0	B7

HS 2012	Description	Base rate (%)	Category
2202.90.10	-- Flavoured UHT milk drinks	30,0	B7
2202.90.20	-- Soya milk drinks	30,0	B7
2202.90.30	-- Other non-aerated beverages ready for immediate consumption without dilution	30,0	B7
2202.90.90	-- Other	20,0	B7
2203.00.10	- Stout or porter	35,0	B10*
2203.00.90	- Other, including ale	35,0	B10*
2204.10.00	- Sparkling wine	50,0	B7
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	50,0	B7
2204.21.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	50,0	B7
2204.21.14	---- Of an alcoholic strength by volume exceeding 23 % vol	50,0	B7
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15 % vol	50,0	B7
2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol	50,0	B7
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol	50,0	B7
2204.29.13	---- Of an alcoholic strength by volume exceeding 15 % vol but not exceeding 23 % vol	50,0	B7
2204.29.14	---- Of an alcoholic strength by volume exceeding 23 % vol	50,0	B7
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15 % vol	50,0	B7
2204.29.22	---- Of an alcoholic strength by volume exceeding 15 % vol	50,0	B7
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15 % vol	55,0	B7
2204.30.20	-- Of an alcoholic strength by volume exceeding 15 % vol	55,0	B7

HS 2012	Description	Base rate (%)	Category
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15 % vol	55,0	B7
2205.10.20	- - Of an alcoholic strength by volume exceeding 15 % vol	55,0	B7
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15 % vol	55,0	B7
2205.90.20	- - Of an alcoholic strength by volume exceeding 15 % vol	55,0	B7
2206.00.10	- Cider or perry	55,0	B7
2206.00.20	- Sake	55,0	B7
2206.00.30	- Toddy	55,0	B7
2206.00.40	- Shandy	55,0	B7
2206.00.91	- - Other rice wine (including medicated rice wine)	55,0	B7
2206.00.99	- - Other	55,0	B7
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	40,0	B10
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol	20,0	B10
2207.20.19	- - - Other	20,0	B10
2207.20.90	- - Other	40,0	B10
2208.20.50	- - Brandy	48,0	B7
2208.20.90	- - Other	48,0	B7
2208.30.00	- Whiskies	48,0	B7
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	48,0	B7
2208.50.00	- Gin and Geneva	48,0	B7
2208.60.00	- Vodka	48,0	B7
2208.70.00	- Liqueurs and cordials	48,0	B7

HS 2012	Description	Base rate (%)	Category
2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol	48,0	B7
2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40 % vol	48,0	B7
2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40 % vol	48,0	B7
2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40 % vol	48,0	B7
2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol	48,0	B7
2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol	48,0	B7
2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol	48,0	B7
2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57 % vol	48,0	B7
2208.90.90	-- Other	48,0	B7
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20,0	B7
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	0,0	A
2301.20.10	-- Of fish, with a protein content of less than 60 % by weight	0,0	A
2301.20.20	-- Of fish, with a protein content of 60 % or more by weight	0,0	A

HS 2012	Description	Base rate (%)	Category
2301.20.90	- - Other	0,0	A
2302.10.00	- Of maize (corn)	0,0	A
2302.30.00	- Of wheat	0,0	A
2302.40.10	- - Of rice	0,0	A
2302.40.90	- - Other	0,0	A
2302.50.00	- Of leguminous plants	0,0	A
2303.10.10	- - Of manioc (cassava) or sago	0,0	A
2303.10.90	- - Other	0,0	A
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	0,0	A
2303.30.00	- Brewing or distilling dregs and waste	0,0	A
2304.00.10	- Defatted soya bean flour, fit for human consumption	0,0	A
2304.00.90	- Other	0,0	A
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	0,0	A
2306.10.00	- Of cotton seeds	0,0	A
2306.20.00	- Of linseed	0,0	A
2306.30.00	- Of sunflower seeds	0,0	A
2306.41.10	- - - Of low erucic acid rape seeds	0,0	A
2306.41.20	- - - Of low erucic acid colza seeds	0,0	A
2306.49.10	- - - Of other rape seeds	0,0	A
2306.49.20	- - - Of other colza seeds	0,0	A
2306.50.00	- Of coconut or copra	0,0	A
2306.60.00	- Of palm nuts or kernels	0,0	A
2306.90.10	- - Of maize (corn) germ	0,0	A

HS 2012	Description	Base rate (%)	Category
2306.90.90	-- Other	0,0	A
2307.00.00	Wine lees; argol.	0,0	A
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	0,0	A
2309.10.10	-- Containing meat	7,0	B3
2309.10.90	-- Other	7,0	B3
2309.90.11	--- Of a kind suitable for poultry	3,0	B3
2309.90.12	--- Of a kind suitable for swine	3,0	B3
2309.90.13	--- Of a kind suitable for prawns	0,0	A
2309.90.14	--- Of a kind suitable for primates	0,0	A
2309.90.19	--- Other	0,0	A
2309.90.20	-- Premixes, feed supplements or feed additives	0,0	A
2309.90.30	-- Other, containing meat	0,0	A
2309.90.90	-- Other	0,0	A
2401.10.10	-- Virginia type, flue-cured	30,0	B10-in quota
2401.10.20	-- Virginia type, other than flue-cured	30,0	B10-in quota
2401.10.40	-- Burley type	30,0	B10-in quota
2401.10.50	-- Other, flue-cured	30,0	B10-in quota
2401.10.90	-- Other	30,0	B10-in quota

HS 2012	Description	Base rate (%)	Category
2401.20.10	-- Virginia type, flue-cured	30,0	B10-in quota
2401.20.20	-- Virginia type, other than flue-cured	30,0	B10-in quota
2401.20.30	-- Oriental type	30,0	B10-in quota
2401.20.40	-- Burley type	30,0	B10-in quota
2401.20.50	-- Other, flue-cured	30,0	B10-in quota
2401.20.90	-- Other	30,0	B10-in quota
2401.30.10	-- Tobacco stems	15,0	B10-in quota
2401.30.90	-- Other	30,0	B10-in quota
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	100,0	B15
2402.20.10	-- Beedies	135,0	B15
2402.20.20	-- Clove cigarettes	135,0	B15
2402.20.90	-- Other	135,0	B15
2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	135,0	B15
2402.90.20	-- Cigarettes of tobacco substitutes	135,0	B15
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	30,0	B15
2403.19.11	---- Ang Hoon	50,0	B15
2403.19.19	---- Other	30,0	B15
2403.19.20	--- Other manufactured tobacco for the manufacture of cigarettes	30,0	B15

HS 2012	Description	Base rate (%)	Category
2403.19.90	- - - Other	30,0	B15
2403.91.10	- - - Packed for retail sale	50,0	B15
2403.91.90	- - - Other	50,0	B15
2403.99.10	- - - Tobacco extracts and essences	30,0	B15
2403.99.30	- - - Manufactured tobacco substitutes	30,0	B15
2403.99.40	- - - Snuff, whether or not dry	50,0	B15
2403.99.50	- - - Chewing and sucking tobacco	50,0	B15
2403.99.90	- - - Other	50,0	B15
2501.00.10	- Table salt	30,0	B10-in quota
2501.00.20	- Rock salt	30,0	B10-in quota
2501.00.50	- Sea water	15,0	B10-in quota
2501.00.90	- Other	10,0	B10-in quota
2502.00.00	Unroasted iron pyrites.	0,0	A
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0,0	A
2504.10.00	- In powder or in flakes	5,0	B3
2504.90.00	- Other	5,0	B3
2505.10.00	- Silica sands and quartz sands	0,0	A
2505.90.00	- Other	0,0	A
2506.10.00	- Quartz	5,0	B3
2506.20.00	- Quartzite	5,0	B3
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	0,0	A

HS 2012	Description	Base rate (%)	Category
2508.10.00	- Bentonite	3,0	A
2508.30.00	- Fire-clay	3,0	A
2508.40.10	- - Fuller's earth	3,0	A
2508.40.90	- - Other	3,0	A
2508.50.00	- Andalusite, kyanite and sillimanite	3,0	A
2508.60.00	- Mullite	3,0	A
2508.70.00	- Chamotte or dinas earths	3,0	A
2509.00.00	Chalk.	0,0	A
2510.10.10	- - Apatite	0,0	A
2510.10.90	- - Other	0,0	A
2510.20.10	- - Apatite	0,0	A
2510.20.90	- - Other	0,0	A
2511.10.00	- Natural barium sulphate (barytes)	3,0	A
2511.20.00	- Natural barium carbonate (witherite)	3,0	A
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0,0	A
2513.10.00	- Pumice stone	3,0	A
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	3,0	A
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	0,0	A
2515.11.00	- - Crude or roughly trimmed	0,0	A
2515.12.10	- - - Blocks	0,0	A

HS 2012	Description	Base rate (%)	Category
2515.12.20	- - - Slabs	0,0	A
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	0,0	A
2516.11.00	- - Crude or roughly trimmed	0,0	A
2516.12.10	- - - Blocks	0,0	A
2516.12.20	- - - Slabs	0,0	A
2516.20.10	- - Crude or roughly trimmed	0,0	A
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0,0	A
2516.90.00	- Other monumental or building stone	0,0	A
2517.10.00	- 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	A
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0,0	A
2517.30.00	- Tarred macadam	0,0	A
2517.41.00	- - Of marble	0,0	A
2517.49.00	- - Other	0,0	A
2518.10.00	- Dolomite, not calcined or sintered	0,0	A
2518.20.00	- Calcined or sintered dolomite	0,0	A
2518.30.00	- Dolomite ramming mix	0,0	A
2519.10.00	- Natural magnesium carbonate (magnesite)	0,0	A
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	0,0	A
2519.90.20	- - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
2520.10.00	- Gypsum; anhydrite	0,0	A
2520.20.10	- - Of a kind suitable for use in dentistry	0,0	A
2520.20.90	- - Other	0,0	A
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	0,0	A
2522.10.00	- Quicklime	5,0	B3
2522.20.00	- Slaked lime	5,0	B3
2522.30.00	- Hydraulic lime	5,0	B3
2523.10.10	- - Of a kind used in the manufacture of white cement	25,0	B10
2523.10.90	- - Other	25,0	B10
2523.21.00	- - White cement, whether or not artificially coloured	35,0	B10
2523.29.10	- - - Coloured cement	35,0	B10
2523.29.90	- - - Other	35,0	B10
2523.30.00	- Aluminous cement	32,0	B10
2523.90.00	- Other hydraulic cements	32,0	B10
2524.10.00	- Crocidolite	5,0	B3
2524.90.00	- Other	5,0	B3
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5,0	B3
2525.20.00	- Mica powder	5,0	B3
2525.30.00	- Mica waste	3,0	A
2526.10.00	- Not crushed, not powdered	0,0	A
2526.20.10	- - Talc powder	0,0	A
2526.20.90	- - Other	0,0	A
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.	0,0	A

HS 2012	Description	Base rate (%)	Category
2529.10.00	- Feldspar	5,0	B3
2529.21.00	- - Containing by weight 97 % or less of calcium fluoride	3,0	A
2529.22.00	- - Containing by weight more than 97 % of calcium fluoride	3,0	A
2529.30.00	- Leucite; nepheline and nepheline syenite	3,0	A
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	3,0	A
2530.20.10	- - Kieserite	3,0	A
2530.20.20	- - Epsomite	3,0	A
2530.90.10	- - Zirconium silicates of a kind used as opacifiers	3,0	A
2530.90.90	- - Other	3,0	A
2601.11.00	- - Non-agglomerated	0,0	A
2601.12.00	- - Agglomerated	0,0	A
2601.20.00	- Roasted iron pyrites	0,0	A
2602.00.00	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	A
2603.00.00	Copper ores and concentrates.	0,0	A
2604.00.00	Nickel ores and concentrates.	0,0	A
2605.00.00	Cobalt ores and concentrates.	0,0	A
2606.00.00	Aluminium ores and concentrates.	0,0	A
2607.00.00	Lead ores and concentrates.	0,0	A
2608.00.00	Zinc ores and concentrates.	0,0	A
2609.00.00	Tin ores and concentrates.	0,0	A
2610.00.00	Chromium ores and concentrates.	0,0	A
2611.00.00	Tungsten ores and concentrates.	0,0	A
2612.10.00	- Uranium ores and concentrates	0,0	A

HS 2012	Description	Base rate (%)	Category
2612.20.00	- Thorium ores and concentrates	0,0	A
2613.10.00	- Roasted	0,0	A
2613.90.00	- Other	0,0	A
2614.00.10	- Ilmenite ores and concentrates	0,0	A
2614.00.90	- Other	0,0	A
2615.10.00	- Zirconium ores and concentrates	0,0	A
2615.90.00	- Other	0,0	A
2616.10.00	- Silver ores and concentrates	0,0	A
2616.90.00	- Other	0,0	A
2617.10.00	- Antimony ores and concentrates	0,0	A
2617.90.00	- Other	0,0	A
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10,0	B3
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10,0	B3
2620.11.00	- - Hard zinc spelter	10,0	B3
2620.19.00	- - Other	10,0	B3
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10,0	B3
2620.29.00	- - Other	10,0	B3
2620.30.00	- Containing mainly copper	10,0	B3
2620.40.00	- Containing mainly aluminium	10,0	B3
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10,0	B3

HS 2012	Description	Base rate (%)	Category
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10,0	B3
2620.99.10	- - - Slag and hardhead of tin	10,0	B3
2620.99.90	- - - Other	10,0	B3
2621.10.00	- Ash and residues from the incineration of municipal waste	10,0	B3
2621.90.00	- Other	10,0	B3
2701.11.00	- - Anthracite	0,0	A
2701.12.10	- - - Coking coal	0,0	A
2701.12.90	- - - Other	0,0	A
2701.19.00	- - Other coal	0,0	A
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	0,0	A
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	0,0	A
2702.20.00	- Agglomerated lignite	0,0	A
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	0,0	A
2703.00.20	- Agglomerated peat	0,0	A
2704.00.10	- Coke and semi-coke of coal	3,0	A
2704.00.20	- Coke and semi-coke of lignite or of peat	3,0	A
2704.00.30	- Retort carbon	0,0	A
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0,0	A

HS 2012	Description	Base rate (%)	Category
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	0,0	A
2707.10.00	- Benzol (benzene)	0,0	A
2707.20.00	- Toluol (toluene)	0,0	A
2707.30.00	- Xylol (xylenes)	0,0	A
2707.40.00	- Naphthalene	0,0	A
2707.50.00	- 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	A
2707.91.00	-- Creosote oils	0,0	A
2707.99.10	--- Carbon black feedstock	0,0	A
2707.99.90	--- Other	0,0	A
2708.10.00	- Pitch	0,0	A
2708.20.00	- Pitch coke	0,0	A
2709.00.10	- Crude petroleum oils	0,0	A
2709.00.20	- Condensates	0,0	A
2709.00.90	- Other	0,0	A
2710.12.11	----- Of RON 97 and above, leaded	20,0	B10**
2710.12.12	----- Of RON 97 and above, unleaded	20,0	B10**
2710.12.13	----- Of RON 90 and above, but below RON 97, leaded	20,0	B10**
2710.12.14	----- Of RON 90 and above, but below RON 97, unleaded	20,0	B10**
2710.12.15	----- Other, leaded	20,0	B10**
2710.12.16	----- Other, unleaded	20,0	B10**
2710.12.20	--- Aviation spirit, not of a kind used as jet fuel	10,0	B10**

HS 2012	Description	Base rate (%)	Category
2710.12.30	--- Tetrapropylene	20,0	B10**
2710.12.40	--- White spirit	20,0	B10**
2710.12.50	--- Low aromatic solvents containing by weight less than 1 % aromatic content	20,0	B10**
2710.12.60	--- Other solvent spirits	20,0	B10**
2710.12.70	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	20,0	B10**
2710.12.80	--- Other alpha olefins	20,0	B10**
2710.12.90	--- Other	20,0	B10**
2710.19.20	--- Topped crudes	5,0	B10
2710.19.30	--- Carbon black feedstock	5,0	B10
2710.19.41	---- Lubricating oil feedstock	5,0	B10
2710.19.42	---- Lubricating oils for aircraft engines	5,0	B10
2710.19.43	---- Other lubricating oils	5,0	B10
2710.19.44	---- Lubricating greases	5,0	B10
2710.19.50	--- Hydraulic brake fluid	3,0	B10
2710.19.60	--- Transformer and circuit breakers oils	5,0	B10
2710.19.71	---- Automotive diesel fuel	8,0	B10**
2710.19.72	---- Other diesel fuels	8,0	B10**
2710.19.79	---- Fuel oils	10,0	B10**
2710.19.81	--- Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more	10,0	B10**
2710.19.82	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C	10,0	B10**
2710.19.83	--- Other kerosene	10,0	B10**
2710.19.89	--- Other medium oils and preparations	15,0	B10
2710.19.90	--- Other	7,0	B10

HS 2012	Description	Base rate (%)	Category
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	7,0	B10**
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	40,0	B10**
2710.99.00	-- Other	40,0	B10**
2711.11.00	-- Natural gas	5,0	B7
2711.12.00	-- Propane	5,0	B7
2711.13.00	-- Butanes	5,0	B7
2711.14.10	--- Ethylene	5,0	B7
2711.14.90	--- Other	5,0	B7
2711.19.00	-- Other	5,0	B7
2711.21.10	--- Of a kind used as a motor fuel	0,0	A
2711.21.90	--- Other	0,0	A
2711.29.00	-- Other	0,0	A
2712.10.00	- Petroleum jelly	3,0	A
2712.20.00	- Paraffin wax containing by weight less than 0,75 % of oil	3,0	A
2712.90.10	-- Paraffin wax	3,0	A
2712.90.90	-- Other	3,0	A

HS 2012	Description	Base rate (%)	Category
2713.11.00	- - Not calcined	0,0	A
2713.12.00	- - Calcined	0,0	A
2713.20.00	- Petroleum bitumen	0,0	A
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0,0	A
2714.10.00	- Bituminous or oil shale and tar sands	0,0	A
2714.90.00	- Other	0,0	A
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	0,0	A
2716.00.00	Electrical energy.	1,0	A
2801.10.00	- Chlorine	3,0	A
2801.20.00	- Iodine	0,0	A
2801.30.00	- Fluorine; bromine	0,0	A
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	3,0	A
2803.00.20	- Acetylene black	10,0	B5
2803.00.40	- Other carbon blacks	0,0	A
2803.00.90	- Other	3,0	A
2804.10.00	- Hydrogen	0,0	A
2804.21.00	- - Argon	3,0	A
2804.29.00	- - Other	3,0	A
2804.30.00	- Nitrogen	3,0	A
2804.40.00	- Oxygen	3,0	A
2804.50.00	- Boron; tellurium	0,0	A
2804.61.00	- - Containing by weight not less than 99,99 % of silicon	0,0	A

HS 2012	Description	Base rate (%)	Category
2804.69.00	- - Other	0,0	A
2804.70.00	- Phosphorus	0,0	A
2804.80.00	- Arsenic	0,0	A
2804.90.00	- Selenium	0,0	A
2805.11.00	- - Sodium	0,0	A
2805.12.00	- - Calcium	0,0	A
2805.19.00	- - Other	0,0	A
2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0,0	A
2805.40.00	- Mercury	0,0	A
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10,0	B5
2806.20.00	- Chlorosulphuric acid	3,0	A
2807.00.00	Sulphuric acid; oleum.	10,0	B5
2808.00.00	Nitric acid; sulphonitric acids.	0,0	A
2809.10.00	- Diphosphorus pentaoxide	0,0	A
2809.20.31	- - - Hypophosphoric acid	5,0	B3
2809.20.39	- - - Other	5,0	B3
2809.20.91	- - - Hypophosphoric acid	5,0	B3
2809.20.99	- - - Other	5,0	B3
2810.00.00	Oxides of boron; boric acids.	0,0	A
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0,0	A
2811.19.10	- - - Arsenic acid	0,0	A
2811.19.90	- - - Other	0,0	A
2811.21.00	- - Carbon dioxide	0,0	A
2811.22.10	- - - Silica powder	0,0	A
2811.22.90	- - - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
2811.29.10	- - - Diarsenic pentaoxide	0,0	A
2811.29.20	- - - Sulphur dioxide	0,0	A
2811.29.90	- - - Other	0,0	A
2812.10.00	- Chlorides and chloride oxides	0,0	A
2812.90.00	- Other	0,0	A
2813.10.00	- Carbon disulphide	0,0	A
2813.90.00	- Other	0,0	A
2814.10.00	- Anhydrous ammonia	0,0	A
2814.20.00	- Ammonia in aqueous solution	3,0	A
2815.11.00	- - Solid	10,0	B5
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	20,0	B5
2815.20.00	- Potassium hydroxide (caustic potash)	0,0	A
2815.30.00	- Peroxides of sodium or potassium	0,0	A
2816.10.00	- Hydroxide and peroxide of magnesium	5,0	B3
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	5,0	B3
2817.00.10	- Zinc oxide	0,0	A
2817.00.20	- Zinc peroxide	0,0	A
2818.10.00	- Artificial corundum, whether or not chemically defined	0,0	A
2818.20.00	- Aluminium oxide, other than artificial corundum	0,0	A
2818.30.00	- Aluminium hydroxide	3,0	A
2819.10.00	- Chromium trioxide	0,0	A
2819.90.00	- Other	0,0	A
2820.10.00	- Manganese dioxide	0,0	A

HS 2012	Description	Base rate (%)	Category
2820.90.00	- Other	0,0	A
2821.10.00	- Iron oxides and hydroxides	0,0	A
2821.20.00	- Earth colours	0,0	A
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	0,0	A
2823.00.00	Titanium oxides.	0,0	A
2824.10.00	- Lead monoxide (litharge, massicot)	0,0	A
2824.90.00	- Other	0,0	A
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0,0	A
2825.20.00	- Lithium oxide and hydroxide	0,0	A
2825.30.00	- Vanadium oxides and hydroxides	0,0	A
2825.40.00	- Nickel oxides and hydroxides	0,0	A
2825.50.00	- Copper oxides and hydroxides	0,0	A
2825.60.00	- Germanium oxides and zirconium dioxide	0,0	A
2825.70.00	- Molybdenum oxides and hydroxides	0,0	A
2825.80.00	- Antimony oxides	0,0	A
2825.90.00	- Other	0,0	A
2826.12.00	- - Of aluminium	0,0	A
2826.19.00	- - Other	0,0	A
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0,0	A
2826.90.00	- Other	0,0	A
2827.10.00	- Ammonium chloride	0,0	A
2827.20.10	- - Commercial grade	15,0	B5
2827.20.90	- - Other	10,0	B5
2827.31.00	- - Of magnesium	0,0	A

HS 2012	Description	Base rate (%)	Category
2827.32.00	- - Of aluminium	3,0	A
2827.35.00	- - Of nickel	0,0	A
2827.39.10	- - - Of barium or of cobalt	0,0	A
2827.39.20	- - - Of iron	0,0	A
2827.39.90	- - - Other	0,0	A
2827.41.00	- - Of copper	0,0	A
2827.49.00	- - Other	0,0	A
2827.51.00	- - Bromides of sodium or of potassium	0,0	A
2827.59.00	- - Other	0,0	A
2827.60.00	- Iodides and iodide oxides	0,0	A
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	0,0	A
2828.90.10	- - Sodium hypochlorite	0,0	A
2828.90.90	- - Other	0,0	A
2829.11.00	- - Of sodium	0,0	A
2829.19.00	- - Other	0,0	A
2829.90.10	- - Sodium perchlorate	0,0	A
2829.90.90	- - Other	0,0	A
2830.10.00	- Sodium sulphides	0,0	A
2830.90.10	- - Cadmium sulphide or zinc sulphide	0,0	A
2830.90.90	- - Other	0,0	A
2831.10.00	- Of sodium	0,0	A
2831.90.00	- Other	0,0	A
2832.10.00	- Sodium sulphites	0,0	A
2832.20.00	- Other sulphites	0,0	A

HS 2012	Description	Base rate (%)	Category
2832.30.00	- Thiosulphates	0,0	A
2833.11.00	-- Disodium sulphate	5,0	B3
2833.19.00	-- Other	5,0	B3
2833.21.00	-- Of magnesium	5,0	B3
2833.22.10	--- Commercial grade	5,0	B3
2833.22.90	--- Other	5,0	B3
2833.24.00	-- Of nickel	5,0	B3
2833.25.00	-- Of copper	5,0	B3
2833.27.00	-- Of barium	5,0	B3
2833.29.20	--- Tribasic lead sulphate	5,0	B3
2833.29.30	--- Of chromium	5,0	B3
2833.29.90	--- Other	5,0	B3
2833.30.00	- Alums	10,0	B5
2833.40.00	- Peroxosulphates (persulphates)	5,0	B3
2834.10.00	- Nitrites	0,0	A
2834.21.00	-- Of potassium	0,0	A
2834.29.10	--- Of bismuth	3,0	A
2834.29.90	--- Other	3,0	A
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0,0	A
2835.22.00	-- Of mono-or disodium	0,0	A
2835.24.00	-- Of potassium	0,0	A
2835.25.10	--- Feed grade	0,0	A
2835.25.90	--- Other	0,0	A
2835.26.00	-- Other phosphates of calcium	0,0	A

HS 2012	Description	Base rate (%)	Category
2835.29.10	- - - Of trisodium	0,0	A
2835.29.90	- - - Other	0,0	A
2835.31.10	- - - Food grade	5,0	B3
2835.31.90	- - - Other	5,0	B3
2835.39.10	- - - Tetrasodium pyrophosphate	0,0	A
2835.39.90	- - - Other	0,0	A
2836.20.00	- Disodium carbonate	0,0	A
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0,0	A
2836.40.00	- Potassium carbonates	0,0	A
2836.50.00	- Calcium carbonate	10,0	B5
2836.60.00	- Barium carbonate	0,0	A
2836.91.00	- - Lithium carbonates	0,0	A
2836.92.00	- - Strontium carbonate	0,0	A
2836.99.10	- - - Commercial ammonium carbonate	0,0	A
2836.99.20	- - - Lead carbonates	0,0	A
2836.99.90	- - - Other	0,0	A
2837.11.00	- - Of sodium	0,0	A
2837.19.00	- - Other	0,0	A
2837.20.00	- Complex cyanides	0,0	A
2839.11.00	- - Sodium metasilicates	3,0	A
2839.19.10	- - - Sodium silicates	3,0	A
2839.19.90	- - - Other	0,0	A
2839.90.00	- Other	0,0	A
2840.11.00	- - Anhydrous	0,0	A

HS 2012	Description	Base rate (%)	Category
2840.19.00	- - Other	0,0	A
2840.20.00	- Other borates	0,0	A
2840.30.00	- Peroxoborates (perborates)	0,0	A
2841.30.00	- Sodium dichromate	0,0	A
2841.50.00	- Other chromates and dichromates; peroxochromates	0,0	A
2841.61.00	- - Potassium permanganate	0,0	A
2841.69.00	- - Other	0,0	A
2841.70.00	- Molybdates	0,0	A
2841.80.00	- Tungstates (wolframates)	0,0	A
2841.90.00	- Other	0,0	A
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0,0	A
2842.90.10	- - Sodium arsenite	0,0	A
2842.90.20	- - Copper or chromium salts	0,0	A
2842.90.30	- - Other fulminates, cyanates and thiocyanates	0,0	A
2842.90.90	- - Other	0,0	A
2843.10.00	- Colloidal precious metals	0,0	A
2843.21.00	- - Silver nitrate	0,0	A
2843.29.00	- - Other	0,0	A
2843.30.00	- Gold compounds	0,0	A
2843.90.00	- Other compounds; amalgams	0,0	A
2844.10.10	- - Natural uranium and its compounds	0,0	A
2844.10.90	- - Other	0,0	A
2844.20.10	- - Uranium and its compounds; plutonium and its compounds	0,0	A

HS 2012	Description	Base rate (%)	Category
2844.20.90	- - Other	0,0	A
2844.30.10	- - Uranium and its compounds; thorium and its compounds	0,0	A
2844.30.90	- - Other	0,0	A
2844.40.11	- - - Radium and its salts	0,0	A
2844.40.19	- - - Other	0,0	A
2844.40.90	- - Other	0,0	A
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0,0	A
2845.10.00	- Heavy water (deuterium oxide)	0,0	A
2845.90.00	- Other	0,0	A
2846.10.00	- Cerium compounds	0,0	A
2846.90.00	- Other	0,0	A
2847.00.10	- In liquid form	0,0	A
2847.00.90	- Other	0,0	A
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	0,0	A
2849.10.00	- Of calcium	0,0	A
2849.20.00	- Of silicon	0,0	A
2849.90.00	- Other	0,0	A
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0,0	A
2852.10.10	- - Mercury sulphates	3,0	A
2852.10.20	- - Mercury compounds of a kind used as luminophores	0,0	A

HS 2012	Description	Base rate (%)	Category
2852.10.90	-- Other	0,0	A
2852.90.10	-- Mercury tannates, not chemically defined	0,0	A
2852.90.90	-- Other	0,0	A
2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	0,0	A
2901.10.00	- Saturated	0,0	A
2901.21.00	-- Ethylene	0,0	A
2901.22.00	-- Propene (propylene)	0,0	A
2901.23.00	-- Butene (butylene) and isomers thereof	0,0	A
2901.24.00	-- Buta-1,3-diene and isoprene	0,0	A
2901.29.10	--- Acetylene	0,0	A
2901.29.90	--- Other	0,0	A
2902.11.00	-- Cyclohexane	0,0	A
2902.19.00	-- Other	0,0	A
2902.20.00	- Benzene	0,0	A
2902.30.00	- Toluene	0,0	A
2902.41.00	-- o-Xylenes	0,0	A
2902.42.00	-- m-Xylenes	0,0	A
2902.43.00	-- p-Xylenes	0,0	A
2902.44.00	-- Mixed xylene isomers	0,0	A
2902.50.00	- Styrene	0,0	A
2902.60.00	- Ethylbenzene	0,0	A

HS 2012	Description	Base rate (%)	Category
2902.70.00	- Cumene	0,0	A
2902.90.10	-- Dodecylbenzene	0,0	A
2902.90.20	-- Other alkylbenzenes	0,0	A
2902.90.90	-- Other	0,0	A
2903.11.10	--- Methyl chloride	5,0	A
2903.11.90	--- Other	5,0	A
2903.12.00	-- Dichloromethane (methylene chloride)	0,0	A
2903.13.00	-- Chloroform (trichloromethane)	0,0	A
2903.14.00	-- Carbon tetrachloride	5,0	A
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	5,0	A
2903.19.10	--- 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	5,0	A
2903.19.20	--- 1,1,1-Trichloroethane (methyl chloroform)	5,0	A
2903.19.90	--- Other	5,0	A
2903.21.00	-- Vinyl chloride (chloroethylene)	3,0	A
2903.22.00	-- Trichloroethylene	5,0	A
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	5,0	A
2903.29.00	-- Other	5,0	A
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5,0	A
2903.39.10	--- Methyl bromide	0,0	A
2903.39.90	--- Other	5,0	A
2903.71.00	-- Chlorodifluoromethane	5,0	A
2903.72.00	-- Dichlorotrifluoroethanes	5,0	A
2903.73.00	-- Dichlorofluoroethanes	5,0	A
2903.74.00	-- Chlorodifluoroethanes	5,0	A
2903.75.00	-- Dichloropentafluoropropanes	5,0	A

HS 2012	Description	Base rate (%)	Category
2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5,0	A
2903.77.00	-- Other, perhalogenated only with fluorine and chlorine	5,0	A
2903.78.00	-- Other perhalogenated derivatives	5,0	A
2903.79.00	-- Other	5,0	A
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5,0	A
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5,0	A
2903.89.00	-- Other	5,0	A
2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5,0	A
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5,0	A
2903.99.00	-- Other	5,0	A
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	3,0	A
2904.20.10	-- Trinitrotoluene	3,0	A
2904.20.90	-- Other	3,0	A
2904.90.00	- Other	3,0	A
2905.11.00	-- Methanol (methyl alcohol)	0,0	A
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0,0	A
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	0,0	A
2905.14.00	-- Other butanols	0,0	A
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	0,0	A

HS 2012	Description	Base rate (%)	Category
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0,0	A
2905.19.00	- - Other	0,0	A
2905.22.00	- - Acyclic terpene alcohols	0,0	A
2905.29.00	- - Other	0,0	A
2905.31.00	- - Ethylene glycol (ethanediol)	0,0	A
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0,0	A
2905.39.00	- - Other	0,0	A
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0,0	A
2905.42.00	- - Pentaerythritol	0,0	A
2905.43.00	- - Mannitol	0,0	A
2905.44.00	- - D-glucitol (sorbitol)	0,0	A
2905.45.00	- - Glycerol	0,0	A
2905.49.00	- - Other	0,0	A
2905.51.00	- - Ethchlorvynol (INN)	0,0	A
2905.59.00	- - Other	0,0	A
2906.11.00	- - Menthol	0,0	A
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0,0	A
2906.13.00	- - Sterols and inositols	0,0	A
2906.19.00	- - Other	0,0	A
2906.21.00	- - Benzyl alcohol	0,0	A

HS 2012	Description	Base rate (%)	Category
2906.29.00	- - Other	0,0	A
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0,0	A
2907.12.00	- - Cresols and their salts	0,0	A
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0,0	A
2907.15.00	- - Naphthols and their salts	0,0	A
2907.19.00	- - Other	0,0	A
2907.21.00	- - Resorcinol and its salts	0,0	A
2907.22.00	- - Hydroquinone (quinol) and its salts	0,0	A
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0,0	A
2907.29.10	- - - Phenol-alcohols	0,0	A
2907.29.90	- - - Other	0,0	A
2908.11.00	- - Pentachlorophenol (ISO)	0,0	A
2908.19.00	- - Other	0,0	A
2908.91.00	- - Dinoseb (ISO) and its salts	0,0	A
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0,0	A
2908.99.00	- - Other	0,0	A
2909.11.00	- - Diethyl ether	0,0	A
2909.19.00	- - Other	0,0	A
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0,0	A
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0,0	A

HS 2012	Description	Base rate (%)	Category
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	0,0	A
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0,0	A
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0,0	A
2909.49.00	-- Other	0,0	A
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0,0	A
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0,0	A
2910.10.00	- Oxirane (ethylene oxide)	0,0	A
2910.20.00	- Methyloxirane (propylene oxide)	0,0	A
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0,0	A
2910.40.00	- Dieldrin (ISO, INN)	0,0	A
2910.90.00	- Other	0,0	A
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0,0	A
2912.11.10	--- Formalin	3,0	A
2912.11.90	--- Other	3,0	A
2912.12.00	-- Ethanal (acetaldehyde)	0,0	A
2912.19.10	--- Butanal	0,0	A
2912.19.90	--- Other	0,0	A
2912.21.00	-- Benzaldehyde	0,0	A

HS 2012	Description	Base rate (%)	Category
2912.29.00	- - Other	0,0	A
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0,0	A
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0,0	A
2912.49.00	- - Other	0,0	A
2912.50.00	- Cyclic polymers of aldehydes	0,0	A
2912.60.00	- Paraformaldehyde	0,0	A
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0,0	A
2914.11.00	- - Acetone	0,0	A
2914.12.00	- - Butanone (methyl ethyl ketone)	0,0	A
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0,0	A
2914.19.00	- - Other	0,0	A
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0,0	A
2914.23.00	- - Ionones and methylionones	0,0	A
2914.29.10	- - - Camphor	0,0	A
2914.29.90	- - - Other	0,0	A
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0,0	A
2914.39.00	- - Other	0,0	A
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0,0	A
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0,0	A
2914.61.00	- - Anthraquinone	0,0	A
2914.69.00	- - Other	0,0	A
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0,0	A
2915.11.00	- - Formic acid	0,0	A

HS 2012	Description	Base rate (%)	Category
2915.12.00	-- Salts of formic acid	0,0	A
2915.13.00	-- Esters of formic acid	0,0	A
2915.21.00	-- Acetic acid	0,0	A
2915.24.00	-- Acetic anhydride	0,0	A
2915.29.10	--- Sodium acetate; cobalt acetates	0,0	A
2915.29.90	--- Other	0,0	A
2915.31.00	-- Ethyl acetate	0,0	A
2915.32.00	-- Vinyl acetate	0,0	A
2915.33.00	-- n-Butyl acetate	0,0	A
2915.36.00	-- Dinoseb (ISO) acetate	0,0	A
2915.39.10	--- Isobutyl acetate	0,0	A
2915.39.20	--- 2 - Ethoxyethyl acetate	0,0	A
2915.39.90	--- Other	0,0	A
2915.40.00	- Mono-, di-or trichloroacetic acids, their salts and esters	0,0	A
2915.50.00	- Propionic acid, its salts and esters	0,0	A
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	0,0	A
2915.70.10	-- Palmitic acid, its salts and esters	0,0	A
2915.70.20	-- Stearic acid	0,0	A
2915.70.30	-- Salts and esters of stearic acid	0,0	A
2915.90.10	-- Acetyl chloride	0,0	A
2915.90.20	-- Lauric acid, myristic acid, their salts and esters	0,0	A
2915.90.90	-- Other	0,0	A
2916.11.00	-- Acrylic acid and its salts	0,0	A
2916.12.00	-- Esters of acrylic acid	0,0	A
2916.13.00	-- Methacrylic acid and its salts	0,0	A
2916.14.10	--- Methyl methacrylate	0,0	A

HS 2012	Description	Base rate (%)	Category
2916.14.90	- - - Other	0,0	A
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0,0	A
2916.16.00	- - Binapacryl (ISO)	0,0	A
2916.19.00	- - Other	0,0	A
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0,0	A
2916.31.00	- - Benzoic acid, its salts and esters	0,0	A
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0,0	A
2916.34.00	- - Phenylacetic acid and its salts	0,0	A
2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	0,0	A
2916.39.20	- - - Esters of phenylacetic acid	0,0	A
2916.39.90	- - - Other	0,0	A
2917.11.00	- - Oxalic acid, its salts and esters	0,0	A
2917.12.10	- - - Dioctyl adipate	5,0	A
2917.12.90	- - - Other	0,0	A
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0,0	A
2917.14.00	- - Maleic anhydride	0,0	A
2917.19.00	- - Other	0,0	A
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0,0	A
2917.32.00	- - Dioctyl orthophthalates	10,0	B5
2917.33.00	- - Dinonyl or didecyl orthophthalates	10,0	B5
2917.34.10	- - - Dibutyl orthophthalates	10,0	B5

HS 2012	Description	Base rate (%)	Category
2917.34.90	- - - Other	10,0	B5
2917.35.00	- - Phthalic anhydride	0,0	A
2917.36.00	- - Terephthalic acid and its salts	0,0	A
2917.37.00	- - Dimethyl terephthalate	0,0	A
2917.39.10	- - - Trioctyltrimellitate	5,0	A
2917.39.20	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0,0	A
2917.39.90	- - - Other	0,0	A
2918.11.00	- - Lactic acid, its salts and esters	0,0	A
2918.12.00	- - Tartaric acid	0,0	A
2918.13.00	- - Salts and esters of tartaric acid	0,0	A
2918.14.00	- - Citric acid	5,0	B5
2918.15.10	- - - Calcium citrate	5,0	B5
2918.15.90	- - - Other	5,0	B5
2918.16.00	- - Gluconic acid, its salts and esters	0,0	A
2918.18.00	- - Chlorobenzilate (ISO)	0,0	A
2918.19.00	- - Other	0,0	A
2918.21.00	- - Salicylic acid and its salts	0,0	A
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0,0	A
2918.23.00	- - Other esters of salicylic acid and their salts	0,0	A
2918.29.10	- - - Alkyl sulphonic ester of phenol	0,0	A
2918.29.90	- - - Other	0,0	A
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0,0	A

HS 2012	Description	Base rate (%)	Category
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	0,0	A
2918.99.00	- - Other	0,0	A
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	3,0	A
2919.90.00	- Other	3,0	A
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	0,0	A
2920.19.00	- - Other	0,0	A
2920.90.10	- - Dimethyl sulphate	0,0	A
2920.90.90	- - Other	0,0	A
2921.11.00	- - Methylamine, di-or trimethylamine and their salts	0,0	A
2921.19.00	- - Other	0,0	A
2921.21.00	- - Ethylenediamine and its salts	0,0	A
2921.22.00	- - Hexamethylenediamine and its salts	0,0	A
2921.29.00	- - Other	0,0	A
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	0,0	A
2921.41.00	- - Aniline and its salts	0,0	A
2921.42.00	- - Aniline derivatives and their salts	0,0	A
2921.43.00	- - Toluidines and their derivatives; salts thereof	0,0	A
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0,0	A
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0,0	A

HS 2012	Description	Base rate (%)	Category
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0,0	A
2921.49.00	-- Other	0,0	A
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0,0	A
2921.59.00	-- Other	0,0	A
2922.11.00	-- Monoethanolamine and its salts	3,0	A
2922.12.00	-- Diethanolamine and its salts	3,0	A
2922.13.00	-- Triethanolamine and its salts	3,0	A
2922.14.00	-- Dextropropoxyphene (INN) and its salts	0,0	A
2922.19.10	--- Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	0,0	A
2922.19.20	--- D-2-Amino-n-butyl-alcohol	3,0	A
2922.19.90	--- Other	3,0	A
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	3,0	A
2922.29.00	-- Other	3,0	A
2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0,0	A

HS 2012	Description	Base rate (%)	Category
2922.39.00	- - Other	3,0	A
2922.41.00	- - Lysine and its esters; salts thereof	0,0	A
2922.42.10	- - - Glutamic acid	10,0	B5
2922.42.20	- - - Monosodium glutamate (MSG)	20,0	B5
2922.42.90	- - - Other salts	20,0	B5
2922.43.00	- - Anthranilic acid and its salts	3,0	A
2922.44.00	- - Tilidine (INN) and its salts	3,0	A
2922.49.10	- - - Mefenamic acid and its salts	0,0	A
2922.49.90	- - - Other	0,0	A
2922.50.10	- - p-Aminosalicylic acid and its salts, esters and other derivatives	0,0	A
2922.50.90	- - Other	0,0	A
2923.10.00	- Choline and its salts	0,0	A
2923.20.10	- - Lecithins, whether or not chemically defined	3,0	A
2923.20.90	- - Other	0,0	A
2923.90.00	- Other	0,0	A
2924.11.00	- - Meprobamate (INN)	0,0	A
2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0,0	A
2924.19.00	- - Other	0,0	A
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	0,0	A
2924.21.20	- - - Diuron and monuron	0,0	A
2924.21.90	- - - Other	0,0	A
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3,0	A

HS 2012	Description	Base rate (%)	Category
2924.24.00	- - Ethinamate (INN)	0,0	A
2924.29.10	- - - Aspartame	10,0	B5
2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	3,0	A
2924.29.90	- - - Other	0,0	A
2925.11.00	- - Saccharin and its salts	10,0	B5
2925.12.00	- - Glutethimide (INN)	0,0	A
2925.19.00	- - Other	0,0	A
2925.21.00	- - Chlordimeform (ISO)	0,0	A
2925.29.00	- - Other	0,0	A
2926.10.00	- Acrylonitrile	0,0	A
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0,0	A
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0,0	A
2926.90.00	- Other	0,0	A
2927.00.10	- Azodicarbonamide	0,0	A
2927.00.90	- Other	0,0	A
2928.00.10	- Linuron	0,0	A
2928.00.90	- Other	0,0	A
2929.10.10	- - Diphenylmethane diisocyanate (MDI)	0,0	A
2929.10.20	- - Toluene diisocyanate	0,0	A
2929.10.90	- - Other	5,0	B5
2929.90.10	- - Sodium cyclamate	5,0	A
2929.90.20	- - Other cyclamates	5,0	A

HS 2012	Description	Base rate (%)	Category
2929.90.90	- - Other	0,0	A
2930.20.00	- Thiocarbamates and dithiocarbamates	0,0	A
2930.30.00	- Thiuram mono-, di-or tetrasulphides	0,0	A
2930.40.00	- Methionine	0,0	A
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	0,0	A
2930.90.10	- - Dithiocarbonates	0,0	A
2930.90.90	- - Other	0,0	A
2931.10.10	- - Tetramethyl lead	0,0	A
2931.10.20	- - Tetraethyl lead	0,0	A
2931.20.00	- Tributyltin compounds	0,0	A
2931.90.20	- - N-(phosphonomethyl) glycine and salts thereof	0,0	A
2931.90.30	- - Ethephone	0,0	A
2931.90.41	- - - In liquid form	0,0	A
2931.90.49	- - - Other	0,0	A
2931.90.90	- - Other	0,0	A
2932.11.00	- - Tetrahydrofuran	0,0	A
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0,0	A
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0,0	A
2932.19.00	- - Other	0,0	A
2932.20.00	- Lactones	0,0	A
2932.91.00	- - Isosafrole	0,0	A
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0,0	A
2932.93.00	- - Piperonal	0,0	A
2932.94.00	- - Safrole	0,0	A
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0,0	A
2932.99.10	- - - Carbofuran	0,0	A

HS 2012	Description	Base rate (%)	Category
2932.99.90	- - - Other	0,0	A
2933.11.10	- - - Dipyron (analgin)	0,0	A
2933.11.90	- - - Other	0,0	A
2933.19.00	- - Other	0,0	A
2933.21.00	- - Hydantoin and its derivatives	0,0	A
2933.29.10	- - - Cimetidine	0,0	A
2933.29.90	- - - Other	0,0	A
2933.31.00	- - Pyridine and its salts	0,0	A
2933.32.00	- - Piperidine and its salts	0,0	A
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0,0	A
2933.39.10	- - - Chlorpheniramine and isoniazid	0,0	A
2933.39.30	- - - Paraquat salts	0,0	A
2933.39.90	- - - Other	0,0	A
2933.41.00	- - Levorphanol (INN) and its salts	0,0	A
2933.49.00	- - Other	0,0	A
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0,0	A
2933.53.00	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0,0	A

HS 2012	Description	Base rate (%)	Category
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0,0	A
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0,0	A
2933.59.10	- - - Diazinon	0,0	A
2933.59.90	- - - Other	0,0	A
2933.61.00	- - Melamine	0,0	A
2933.69.00	- - Other	0,0	A
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0,0	A
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	0,0	A
2933.79.00	- - Other lactams	0,0	A
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0,0	A
2933.99.10	- - - Mebendazole or parbendazole	0,0	A
2933.99.90	- - - Other	0,0	A
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0,0	A

HS 2012	Description	Base rate (%)	Category
2934.20.00	- Compounds containing in the structure a benzothiazole ring?system (whether or not hydrogenated), not further fused	0,0	A
2934.30.00	- Compounds containing in the structure a phenothiazine ring?system (whether or not hydrogenated), not further fused	0,0	A
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0,0	A
2934.99.10	- - - Nucleic acid and its salts	10,0	B5
2934.99.20	- - - Sultones; sultams; diltiazem	5,0	A
2934.99.30	- - - 6-Aminopenicillanic acid	0,0	A
2934.99.40	- - - 3-Azido-3-deoxythymidine	5,0	A
2934.99.50	- - - Oxadiazon, with a minimum purity of 94 %	0,0	A
2934.99.90	- - - Other	5,0	B5
2935.00.00	Sulphonamides.	0,0	A
2936.21.00	- - Vitamin A and their derivatives	0,0	A
2936.22.00	- - Vitamin B1 and its derivatives	0,0	A
2936.23.00	- - Vitamin B2 and its derivatives	0,0	A
2936.24.00	- - D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0,0	A
2936.25.00	- - Vitamin B6 and its derivatives	0,0	A
2936.26.00	- - Vitamin B12 and its derivatives	0,0	A

HS 2012	Description	Base rate (%)	Category
2936.27.00	- - Vitamin C and its derivatives	0,0	A
2936.28.00	- - Vitamin E and its derivatives	0,0	A
2936.29.00	- - Other vitamins and their derivatives	0,0	A
2936.90.00	- Other, including natural concentrates	0,0	A
2937.11.00	- - Somatotropin, its derivatives and structural analogues:	0,0	A
2937.12.00	- - Insulin and its salts	0,0	A
2937.19.00	- - Other	0,0	A
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0,0	A
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0,0	A
2937.23.00	- - Oestrogens and progestogens	0,0	A
2937.29.00	- - Other	0,0	A
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0,0	A
2937.90.10	- - Of oxygen-function amino-compounds	0,0	A
2937.90.90	- - Other	0,0	A
2938.10.00	- Rutoside (rutin) and its derivatives	3,0	A
2938.90.00	- Other	3,0	A
2939.11.10	- - - Concentrates of poppy straw and salts thereof	0,0	A
2939.11.90	- - - Other	0,0	A
2939.19.00	- - Other	0,0	A
2939.20.10	- - Quinine and its salts	0,0	A
2939.20.90	- - Other	0,0	A
2939.30.00	- Caffeine and its salts	0,0	A

HS 2012	Description	Base rate (%)	Category
2939.41.00	-- Ephedrine and its salts	0,0	A
2939.42.00	-- Pseudoephedrine (INN) and its salts	0,0	A
2939.43.00	-- Cathine (INN) and its salts	0,0	A
2939.44.00	-- Norephedrine and its salts	0,0	A
2939.49.00	-- Other	0,0	A
2939.51.00	-- Fenetylline (INN) and its salts	0,0	A
2939.59.00	-- Other	0,0	A
2939.61.00	-- Ergometrine (INN) and its salts	0,0	A
2939.62.00	-- Ergotamine(INN) and its salts	0,0	A
2939.63.00	-- Lysergic acid and its salts	0,0	A
2939.69.00	-- Other	0,0	A
2939.91.10	--- Cocaine and its derivatives	0,0	A
2939.91.90	--- Other	0,0	A
2939.99.10	--- Nicotine sulphate	0,0	A
2939.99.90	--- Other	0,0	A
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	3,0	B5
2941.10.11	--- Non-sterile	10,0	B5
2941.10.19	--- Other	10,0	B5
2941.10.20	-- Ampicillin and its salts	5,0	B5
2941.10.90	-- Other	0,0	A
2941.20.00	- Streptomycins and their derivatives; salts thereof	0,0	A
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0,0	A
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	0,0	A
2941.50.00	- Erythromycin and its derivatives; salts thereof	0,0	A

HS 2012	Description	Base rate (%)	Category
2941.90.00	- Other	0,0	A
2942.00.00	Other organic compounds.	0,0	A
3001.20.00	- Extracts of glands or other organs or of their secretions	0,0	A
3001.90.00	- Other	0,0	A
3002.10.10	- - Plasma protein solutions	0,0	A
3002.10.30	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	0,0	A
3002.10.40	- - Haemoglobin powder	0,0	A
3002.10.90	- - Other	0,0	A
3002.20.10	- - Tetanus toxoid	0,0	A
3002.20.20	- - Pertussis, measles, meningitis or polio vaccines	0,0	A
3002.20.90	- - Other	0,0	A
3002.30.00	- Vaccines for veterinary medicine	0,0	A
3002.90.00	- Other	0,0	A
3003.10.10	- - Containing amoxicillin (INN) or its salts	8,0	B7
3003.10.20	- - Containing ampicillin (INN) or its salts	8,0	B7
3003.10.90	- - Other	0,0	A
3003.20.00	- Containing other antibiotics	0,0	A
3003.31.00	- - Containing insulin	0,0	A
3003.39.00	- - Other	0,0	A
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0,0	A
3003.90.00	- Other	0,0	A
3004.10.15	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5,0	B7

HS 2012	Description	Base rate (%)	Category
3004.10.16	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	8,0	B7
3004.10.19	- - - Other	0,0	A
3004.10.21	- - - In ointment form	0,0	A
3004.10.29	- - - Other	0,0	A
3004.20.10	- - Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	5,0	B7
3004.20.31	- - - Of a kind taken orally	5,0	B7
3004.20.32	- - - In ointment form	5,0	B7
3004.20.39	- - - Other	0,0	A
3004.20.71	- - - Of a kind taken orally or in ointment form	5,0	B7
3004.20.79	- - - Other	0,0	A
3004.20.91	- - - Of a kind taken orally or in ointment form	0,0	A
3004.20.99	- - - Other	0,0	A
3004.31.00	- - Containing insulin	0,0	A
3004.32.10	- - - Containing dexamethasone or their derivatives	5,0	B7
3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	0,0	A
3004.32.90	- - - Other	0,0	A
3004.39.00	- - Other	0,0	A
3004.40.10	- - Containing morphine or its derivatives, for injection	0,0	A
3004.40.20	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	0,0	A
3004.40.30	- - Containing quinine sulphate or bisulphate, of a kind taken orally	0,0	A

HS 2012	Description	Base rate (%)	Category
3004.40.40	-- Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	0,0	A
3004.40.50	-- Containing papaverine or berberine, of a kind taken orally	5,0	B7
3004.40.60	-- Containing theophylline, of a kind taken orally	5,0	B7
3004.40.70	-- Containing atropine sulphate	5,0	B7
3004.40.90	-- Other	0,0	A
3004.50.10	-- Of a kind suitable for children, in syrup form	0,0	A
3004.50.21	--- Of a kind taken orally	5,0	B5
3004.50.29	--- Other	0,0	A
3004.50.91	--- Containing vitamin A, B or C	0,0	A
3004.50.99	--- Other	0,0	A
3004.90.10	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases	0,0	A
3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade	0,0	A
3004.90.30	-- Antiseptics	0,0	A
3004.90.41	--- Containing procaine hydrochloride	5,0	B7
3004.90.49	--- Other	0,0	A
3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally	5,0	B7
3004.90.52	--- Containing chlorpheniramine maleate	5,0	B7
3004.90.53	--- Containing diclofenac, of a kind taken orally	5,0	B7
3004.90.54	--- Containing piroxicam (INN) or ibuprofen	0,0	A
3004.90.55	--- Other, in liniment form	5,0	B7

HS 2012	Description	Base rate (%)	Category
3004.90.59	- - - Other	0,0	A
3004.90.61	- - - Containing artemisinin, artesunate or chloroquine	5,0	B7
3004.90.62	- - - Containing primaquine	5,0	B7
3004.90.63	- - - - Herbal medicaments	5,0	B7
3004.90.69	- - - - Other	0,0	A
3004.90.71	- - - Containing piperazine or mebendazole (INN)	5,0	B7
3004.90.72	- - - - Herbal medicaments	5,0	B7
3004.90.79	- - - - Other	0,0	A
3004.90.81	- - - Containing deferoxamine, for injection	0,0	A
3004.90.82	- - - Anti HIV/AIDS medicaments	0,0	A
3004.90.89	- - - Other	0,0	A
3004.90.91	- - - Containing sodium chloride or glucose, for infusion	0,0	A
3004.90.92	- - - Containing sorbitol or salbutamol, for infusion	0,0	A
3004.90.93	- - - Containing sorbitol or salbutamol, in other forms	5,0	B7
3004.90.94	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	5,0	B7
3004.90.95	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	5,0	B7
3004.90.96	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	5,0	B7
3004.90.98	- - - - Herbal medicaments	5,0	B7
3004.90.99	- - - - Other	0,0	A
3005.10.10	- - Impregnated or coated with pharmaceutical substances	7,0	B7
3005.10.90	- - Other	7,0	B7
3005.90.10	- - Bandages	7,0	B7
3005.90.20	- - Gauze	7,0	B7

HS 2012	Description	Base rate (%)	Category
3005.90.90	- - Other	7,0	B7
3006.10.10	- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	0,0	A
3006.10.90	- - Other	0,0	A
3006.20.00	- Blood-grouping reagents	0,0	A
3006.30.10	- - Barium sulphate, of a kind taken orally	7,0	B7
3006.30.20	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	0,0	A
3006.30.30	- - Other microbial diagnostic reagents	0,0	A
3006.30.90	- - Other	0,0	A
3006.40.10	- - Dental cements and other dental fillings	0,0	A
3006.40.20	- - Bone reconstruction cements	0,0	A
3006.50.00	- First-aid boxes and kits	0,0	A
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0,0	A
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0,0	A
3006.91.00	- - Appliances identifiable for ostomy use	5,0	B7
3006.92.10	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	14,0	B10
3006.92.90	- - - Other	14,0	B10
3101.00.11	- - Supplement fertilisers in liquid form, not chemically treated	0,0	A
3101.00.12	- - Other, chemically treated	0,0	A

HS 2012	Description	Base rate (%)	Category
3101.00.19	- - Other	0,0	A
3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated	0,0	A
3101.00.92	- - Other, of animal origin (other than guano), chemically treated	0,0	A
3101.00.99	- - Other	0,0	A
3102.10.00	- Urea, whether or not in aqueous solution	0,0	A
3102.21.00	- - Ammonium sulphate	0,0	A
3102.29.00	- - Other	0,0	A
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	3,0	A
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0,0	A
3102.50.00	- Sodium nitrate	0,0	A
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0,0	A
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0,0	A
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	0,0	A
3103.10.10	- - Feed grade	6,0	B7
3103.10.90	- - Other	6,0	B7
3103.90.10	- - Calcined phosphatic fertilisers	6,0	B7
3103.90.90	- - Other	0,0	A
3104.20.00	- Potassium chloride	0,0	A
3104.30.00	- Potassium sulphate	0,0	A

HS 2012	Description	Base rate (%)	Category
3104.90.00	- Other	0,0	A
3105.10.10	-- Superphosphates and calcined phosphatic fertilisers	6,0	B7
3105.10.20	-- Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	6,0	B7
3105.10.90	-- Other	0,0	A
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6,0	B7
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0,0	A
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0,0	A
3105.51.00	-- Containing nitrates and phosphates	0,0	A
3105.59.00	-- Other	0,0	A
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0,0	A
3105.90.00	- Other	0,0	A
3201.10.00	- Quebracho extract	0,0	A
3201.20.00	- Wattle extract	0,0	A
3201.90.10	-- Gambier	0,0	A
3201.90.90	-- Other	0,0	A
3202.10.00	- Synthetic organic tanning substances	0,0	A
3202.90.00	- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
3203.00.10	- Of a kind used in the food or drink industries	5,0	B7
3203.00.90	- Other	5,0	B7
3204.11.10	- - - Crude	0,0	A
3204.11.90	- - - Other	0,0	A
3204.12.10	- - - Acid dyes	0,0	A
3204.12.90	- - - Other	0,0	A
3204.13.00	- - Basic dyes and preparations based thereon	0,0	A
3204.14.00	- - Direct dyes and preparations based thereon	0,0	A
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0,0	A
3204.16.00	- - Reactive dyes and preparations based thereon	0,0	A
3204.17.00	- - Pigments and preparations based thereon	0,0	A
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0,0	A
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0,0	A
3204.90.00	- Other	0,0	A
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0,0	A
3206.11.10	- - - Pigments	0,0	A
3206.11.90	- - - Other	0,0	A
3206.19.10	- - - Pigments	0,0	A
3206.19.90	- - - Other	0,0	A
3206.20.10	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	0,0	A

HS 2012	Description	Base rate (%)	Category
3206.20.90	-- Other	0,0	A
3206.41.10	--- Preparations	0,0	A
3206.41.90	--- Other	0,0	A
3206.42.10	--- Preparations	0,0	A
3206.42.90	--- Other	0,0	A
3206.49.10	--- Preparations	0,0	A
3206.49.90	--- Other	0,0	A
3206.50.10	-- Preparations	0,0	A
3206.50.90	-- Other	0,0	A
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0,0	A
3207.20.10	-- Enamel frits	0,0	A
3207.20.90	-- Other	0,0	A
3207.30.00	- Liquid lustres and similar preparations	0,0	A
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0,0	A
3208.10.11	--- Of a kind used in dentistry	5,0	A
3208.10.19	--- Other	10,0	B5
3208.10.90	-- Other	10,0	B5
3208.20.40	-- Anti-fouling or anti-corrosive paints for ships' hulls	10,0	B5
3208.20.70	-- Varnishes (including lacquers), of a kind used in dentistry	5,0	A
3208.20.90	-- Other	10,0	B5
3208.90.11	--- Of a kind used in dentistry	5,0	A
3208.90.19	--- Other	10,0	B5
3208.90.21	--- Of a kind used in dentistry	5,0	A

HS 2012	Description	Base rate (%)	Category
3208.90.29	- - - Other	10,0	B5
3208.90.90	- - Other	10,0	B5
3209.10.10	- - Varnishes (including lacquers)	10,0	B5
3209.10.40	- - Leather paints	5,0	B3
3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	10,0	B5
3209.10.90	- - Other	20,0	B5
3209.90.00	- Other	10,0	B5
3210.00.10	- Varnishes (including lacquers)	10,0	B5
3210.00.20	- Distempers	0,0	A
3210.00.30	- Prepared water pigments of a kind used for finishing leather	5,0	B3
3210.00.50	- Polyurethane tar coatings	20,0	B5
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	10,0	B5
3210.00.99	- - Other	20,0	B5
3211.00.00	Prepared driers.	3,0	B3
3212.10.00	- Stamping foils	3,0	B3
3212.90.11	- - - Aluminium paste	3,0	B3
3212.90.13	- - - White lead dispersed in oil	3,0	B3
3212.90.14	- - - Other, for leather	3,0	B3
3212.90.19	- - - Other	3,0	B3
3212.90.21	- - - Of a kind used in the food or drink industries	3,0	B3
3212.90.22	- - - Other, dyes	3,0	B3
3212.90.29	- - - Other	3,0	B3
3213.10.00	- Colours in sets	5,0	B3
3213.90.00	- Other	5,0	B3
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5,0	B7

HS 2012	Description	Base rate (%)	Category
3214.90.00	- Other	5,0	B7
3215.11.10	- - - Ultra-violet curable inks	5,0	B3
3215.11.90	- - - Other	5,0	B5
3215.19.00	- - Other	5,0	B5
3215.90.10	- - Carbon mass of a kind used to manufacture one-time carbon paper	7,0	B3
3215.90.60	- - Drawing ink and writing ink	5,0	B5
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	7,0	B3
3215.90.90	- - Other	7,0	B3
3301.12.00	- - Of orange	5,0	B5
3301.13.00	- - Of lemon	5,0	B5
3301.19.00	- - Other	5,0	B5
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	5,0	B5
3301.25.00	- - Of other mints	5,0	B5
3301.29.00	- - Other	5,0	B5
3301.30.00	- Resinoids	5,0	B5
3301.90.10	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	5,0	B5
3301.90.90	- - Other	5,0	B5
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	10,0	B7
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	10,0	B7
3302.10.90	- - Other	5,0	B7
3302.90.00	- Other	5,0	B7

HS 2012	Description	Base rate (%)	Category
3303.00.00	Perfumes and toilet waters.	18,0	B7
3304.10.00	- Lip make-up preparations	22,0	B7
3304.20.00	- Eye make-up preparations	25,0	B7
3304.30.00	- Manicure and pedicure preparations	22,0	B7
3304.91.00	- - Powders, whether or not compressed	25,0	B7
3304.99.20	- - - Anti-acne creams	10,0	B7
3304.99.30	- - - Other face or skin creams and lotions	20,0	B7
3304.99.90	- - - Other	20,0	B7
3305.10.10	- - Having anti-fungal properties	15,0	B7
3305.10.90	- - Other	20,0	B7
3305.20.00	- Preparations for permanent waving or straightening	18,0	B7
3305.30.00	- Hair lacquers	18,0	B7
3305.90.00	- Other	20,0	B7
3306.10.10	- - Prophylactic pastes or powders	20,0	B7
3306.10.90	- - Other	20,0	B7
3306.20.00	- Yarn used to clean between the teeth (dental floss)	12,0	B7
3306.90.00	- Other	20,0	B7
3307.10.00	- Pre-shave, shaving or after-shave preparations	22,0	B7
3307.20.00	- Personal deodorants and antiperspirants	20,0	B7
3307.30.00	- Perfumed bath salts and other bath preparations	20,0	B7
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	20,0	B7
3307.41.90	- - - Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	20,0	B7
3307.49.90	- - - Other	20,0	B7
3307.90.10	- - Animal toilet preparations	20,0	B7
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics	20,0	B7
3307.90.40	- - Other perfumery or cosmetics, including depilatories	20,0	B7
3307.90.50	- - Contact lens or artificial eye solutions	15,0	B7
3307.90.90	- - Other	22,0	B7
3401.11.10	- - - Medicated products	20,0	B7
3401.11.20	- - - Bath soap	20,0	B7
3401.11.30	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	20,0	B7
3401.11.90	- - - Other	20,0	B7
3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	25,0	B7
3401.19.90	- - - Other	25,0	B7
3401.20.20	- - Soap chips	17,0	B7
3401.20.91	- - - Of a kind used for flotation de-inking of recycled paper	22,0	B7
3401.20.99	- - - Other	22,0	B7
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	27,0	B7

HS 2012	Description	Base rate (%)	Category
3402.11.10	- - - Sulphated fatty alcohols	7,0	B7
3402.11.40	- - - Sulphonated alkylbenzene	7,0	B7
3402.11.91	- - - - Wetting agents of a kind used in the manufacture of herbicides	7,0	B7
3402.11.99	- - - - Other	7,0	B7
3402.12.10	- - - Wetting agents of a kind used in the manufacture of herbicides	7,0	B7
3402.12.90	- - - Other	7,0	B7
3402.13.10	- - - Hydroxyl-terminated polybutadiene	5,0	B5
3402.13.90	- - - Other	3,0	B5
3402.19.10	- - - Of a kind suitable for use in fire-extinguishing preparations	0,0	A
3402.19.90	- - - Other	7,0	B7
3402.20.11	- - - Anionic surface active preparations	7,0	B7
3402.20.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.20.13	- - - Other surface active preparations	7,0	B7
3402.20.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.20.91	- - - Anionic surface active preparations	7,0	B7
3402.20.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.20.93	- - - Other surface active preparations	7,0	B7

HS 2012	Description	Base rate (%)	Category
3402.20.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.90.11	- - - - Wetting agents	7,0	B7
3402.90.12	- - - - Other	7,0	B7
3402.90.13	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.90.14	- - - - Wetting agents	7,0	B7
3402.90.15	- - - - Other	7,0	B7
3402.90.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10,0	B7
3402.90.91	- - - - Wetting agents	7,0	B7
3402.90.92	- - - - Other	7,0	B7
3402.90.93	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	7,0	B7
3402.90.94	- - - - Wetting agents	7,0	B7
3402.90.95	- - - - Other	7,0	B7
3402.90.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	7,0	B7
3403.11.11	- - - - Lubricating oil preparations	5,0	B5
3403.11.19	- - - - Other	5,0	B5
3403.11.90	- - - Other	5,0	B5

HS 2012	Description	Base rate (%)	Category
3403.19.11	- - - - For aircraft engines	5,0	B5
3403.19.12	- - - - Other preparations containing silicone oil	5,0	B5
3403.19.19	- - - - Other	17,0	B7
3403.19.90	- - - Other	10,0	B7
3403.91.11	- - - - Preparations containing silicone oil	5,0	B5
3403.91.19	- - - - Other	5,0	B5
3403.91.90	- - - Other	5,0	B5
3403.99.11	- - - - For aircraft engines	5,0	B5
3403.99.12	- - - - Other preparations containing silicone oil	5,0	B5
3403.99.19	- - - - Other	20,0	B7
3403.99.90	- - - Other	10,0	B7
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	3,0	B5
3404.90.10	- - Of chemically modified lignite	3,0	B5
3404.90.90	- - Other	3,0	B5
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	20,0	B7
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20,0	B7
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	20,0	B7
3405.40.10	- - Scouring pastes and powders	15,0	B7
3405.40.90	- - Other	15,0	B7
3405.90.10	- - Metal polishes	20,0	B7
3405.90.90	- - Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
3406.00.00	Candles, tapers and the like.	20,0	B7
3407.00.10	- Modelling pastes, including those put up for children's amusement	5,0	B5
3407.00.20	- Preparations known as dental wax or dental impression compounds, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0,0	A
3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0,0	A
3501.10.00	- Casein	10,0	B5
3501.90.10	- - Caseinates and other casein derivatives	10,0	B5
3501.90.20	- - Casein glues	10,0	B5
3502.11.00	- - Dried	10,0	B5
3502.19.00	- - Other	10,0	B5
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	10,0	B5
3502.90.00	- Other	10,0	B5
3503.00.11	- - Fish glues	10,0	B5
3503.00.19	- - Other	10,0	B5
3503.00.30	- Isinglass	5,0	B3
3503.00.41	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	3,0	B5
3503.00.49	- - Other	5,0	B5
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5,0	B3

HS 2012	Description	Base rate (%)	Category
3505.10.10	- - Dextrins; soluble or roasted starches	5,0	B3
3505.10.90	- - Other	5,0	B5
3505.20.00	- Glues	20,0	B5
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	14,0	B5
3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	14,0	B5
3506.99.00	- - Other	14,0	B5
3507.10.00	- Rennet and concentrates thereof	3,0	B3
3507.90.00	- Other	3,0	B5
3601.00.00	Propellent powders.	0,0	A
3602.00.00	Prepared explosives, other than propellent powders.	0,0	A
3603.00.10	- Semi-fuses; elemented caps; signal tubes	0,0	A
3603.00.20	- Safety fuses or detonating fuses	0,0	A
3603.00.90	- Other	0,0	A
3604.10.00	- Fireworks	20,0	B10
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	20,0	B10
3604.90.30	- - Signalling flares or rockets	0,0	A
3604.90.90	- - Other	0,0	A
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	20,0	B7
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20,0	B7

HS 2012	Description	Base rate (%)	Category
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	20,0	B7
3606.90.20	- - Lighter flints	20,0	B7
3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms	20,0	B7
3606.90.40	- - Resin torches, firelighters and the like	20,0	B7
3606.90.90	- - Other	20,0	B7
3701.10.00	- For X-ray	0,0	A
3701.20.00	- Instant print film	6,0	B5
3701.30.00	- Other plates and film, with any side exceeding 255 mm	6,0	B3
3701.91.10	- - - Of a kind suitable for use in the printing industry	5,0	B5
3701.91.90	- - - Other	6,0	B5
3701.99.10	- - - Of a kind suitable for use in the printing industry	5,0	B5
3701.99.90	- - - Other	6,0	B5
3702.10.00	- For X-ray	0,0	A
3702.31.00	- - For colour photography (polychrome)	5,0	B5
3702.32.00	- - Other, with silver halide emulsion	5,0	B3
3702.39.00	- - Other:	5,0	B3
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3,0	A
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3,0	A
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	3,0	B3

HS 2012	Description	Base rate (%)	Category
3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	3,0	A
3702.52.20	--- Of a kind suitable for use in cinematography	0,0	A
3702.52.90	--- Other	3,0	B3
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3,0	B3
3702.54.40	--- Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0,0	A
3702.54.90	--- Other	5,0	B3
3702.55.20	--- Of a kind suitable for use in cinematography	0,0	A
3702.55.50	--- Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0,0	A
3702.55.90	--- Other	5,0	B5
3702.56.20	--- Of a kind suitable for use in cinematography	0,0	A
3702.56.90	--- Other	5,0	B3
3702.96.10	--- Of a kind suitable for use in cinematography	0,0	A
3702.96.90	--- Other	5,0	B3
3702.97.10	--- Of a kind suitable for use in cinematography	5,0	B3
3702.97.90	--- Other	5,0	B3
3702.98.10	--- Of a kind suitable for use in cinematography	0,0	A
3702.98.30	--- Other, of a length of 120 m or more	6,0	B5
3702.98.90	--- Other	5,0	B3
3703.10.10	-- Of a width not exceeding 1 000 mm	6,0	A

HS 2012	Description	Base rate (%)	Category
3703.10.90	- - Other	6,0	B7
3703.20.00	- Other, for colour photography (polychrome)	6,0	B7
3703.90.00	- Other	6,0	B7
3704.00.10	- X-ray plates or film	5,0	A
3704.00.90	- Other	6,0	A
3705.10.00	- For offset reproduction	3,0	A
3705.90.10	- - X-ray	5,0	A
3705.90.20	- - Microfilm	3,0	A
3705.90.90	- - Other	6,0	A
3706.10.10	- - Newsreels, travelogues, technical and scientific films	5,0	A
3706.10.30	- - Other documentary films	5,0	A
3706.10.40	- - Other, consisting only of sound track	5,0	A
3706.10.90	- - Other	5,0	A
3706.90.10	- - Newsreels, travelogues, technical and scientific films	5,0	A
3706.90.30	- - Other documentary films	5,0	A
3706.90.40	- - Other, consisting only of sound track	5,0	A
3706.90.90	- - Other	5,0	A
3707.10.00	- Sensitising emulsions	3,0	A
3707.90.10	- - Flashlight materials	3,0	A
3707.90.90	- - Other	3,0	B3
3801.10.00	- Artificial graphite	3,0	A
3801.20.00	- Colloidal or semi-colloidal graphite	3,0	A
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3,0	A

HS 2012	Description	Base rate (%)	Category
3801.90.00	- Other	3,0	A
3802.10.00	- Activated carbon	0,0	A
3802.90.10	- - Activated bauxite	0,0	A
3802.90.20	- - Activated clays or activated earths	0,0	A
3802.90.90	- - Other	0,0	A
3803.00.00	Tall oil, whether or not refined.	0,0	A
3804.00.10	- Concentrated sulphite lye	0,0	A
3804.00.90	- Other	0,0	A
3805.10.00	- Gum, wood or sulphate turpentine oils	5,0	A
3805.90.00	- Other	5,0	A
3806.10.00	- Rosin and resin acids	5,0	A
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5,0	A
3806.30.10	- - In blocks	5,0	A
3806.30.90	- - Other	5,0	A
3806.90.10	- - Run gums in blocks	5,0	A
3806.90.90	- - Other	5,0	A
3807.00.00	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.	3,0	A
3808.50.10	- - Insecticides	3,0	A
3808.50.21	- - - In aerosol containers	3,0	A
3808.50.29	- - - Other	3,0	A
3808.50.31	- - - In aerosol containers	0,0	A

HS 2012	Description	Base rate (%)	Category
3808.50.39	- - - Other	0,0	A
3808.50.40	- - Anti-sprouting products	0,0	A
3808.50.50	- - Plant-growth regulators	0,0	A
3808.50.60	- - Disinfectants	0,0	A
3808.50.91	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	0,0	A
3808.50.99	- - - Other	0,0	A
3808.91.11	- - - - Containing 2-(1-Methylpropyl) phenol methylcarbamate)	0,0	A
3808.91.19	- - - - Other	3,0	A
3808.91.20	- - - In the form of mosquito coils	5,0	A
3808.91.30	- - - In the form of mosquito mats	5,0	A
3808.91.91	- - - - - Having a deodorising function	3,0	A
3808.91.92	- - - - - Other	3,0	A
3808.91.93	- - - - - Having a deodorising function	3,0	A
3808.91.99	- - - - - Other	3,0	A
3808.92.11	- - - - With a validamycin content not exceeding 3 % by net weight	3,0	A
3808.92.19	- - - - Other	0,0	A
3808.92.90	- - - Other	3,0	A
3808.93.11	- - - - In aerosol containers	0,0	A
3808.93.19	- - - - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
3808.93.20	- - - Anti-sprouting products	0,0	A
3808.93.30	- - - Plant-growth regulators	0,0	A
3808.94.10	- - - Containing mixtures of coal tar acid and alkalis	0,0	A
3808.94.20	- - - Other, in aerosol containers	0,0	A
3808.94.90	- - - Other	0,0	A
3808.99.10	- - - Wood preservatives, containing insecticides or fungicides	0,0	A
3808.99.90	- - - Other	0,0	A
3809.10.00	- With a basis of amylaceous substances	0,0	A
3809.91.10	- - - Softening agents	5,0	B5
3809.91.90	- - - Other	0,0	A
3809.92.00	- - Of a kind used in the paper or like industries	0,0	A
3809.93.00	- - Of a kind used in the leather or like industries	0,0	A
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	3,0	A
3810.90.00	- Other	3,0	A
3811.11.00	- - Based on lead compounds	0,0	A
3811.19.00	- - Other	0,0	A
3811.21.10	- - - Put up for retail sale	0,0	A
3811.21.90	- - - Other	0,0	A
3811.29.00	- - Other	0,0	A
3811.90.10	- - Rust preventatives or corrosion inhibitors	0,0	A

HS 2012	Description	Base rate (%)	Category
3811.90.90	- - Other	0,0	A
3812.10.00	- Prepared rubber accelerators	0,0	A
3812.20.00	- Compound plasticisers for rubber or plastics	0,0	A
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0,0	A
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	0,0	A
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3,0	A
3815.11.00	- - With nickel or nickel compounds as the active substance	3,0	A
3815.12.00	- - With precious metal or precious metal compounds as the active substance	3,0	A
3815.19.00	- - Other	3,0	A
3815.90.00	- Other	3,0	A
3816.00.10	- Refractory cements	5,0	B3
3816.00.90	- Other	5,0	B5
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	0,0	A
3818.00.00	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	A
3819.00.00	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.	3,0	A

HS 2012	Description	Base rate (%)	Category
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	3,0	A
3821.00.10	- Prepared culture media for the development of micro-organisms	0,0	A
3821.00.90	- Other	0,0	A
3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0,0	A
3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0,0	A
3822.00.30	- Sterilisation indicator strips and tapes	0,0	A
3822.00.90	- Other	0,0	A
3823.11.00	-- Stearic acid	7,0	A
3823.12.00	-- Oleic acid	7,0	A
3823.13.00	-- Tall oil fatty acids	10,0	B5
3823.19.10	--- Acid oils from refining	10,0	B5
3823.19.90	--- Other	10,0	B5
3823.70.10	-- In the form of wax	5,0	A
3823.70.90	-- Other	5,0	A
3824.10.00	- Prepared binders for foundry moulds or cores	0,0	A
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0,0	A
3824.40.00	- Prepared additives for cements, mortars or concretes	5,0	B5
3824.50.00	- Non-refractory mortars and concretes	5,0	A
3824.60.00	- Sorbitol other than that of subheading 2905.44	0,0	A

HS 2012	Description	Base rate (%)	Category
3824.71.10	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5,0	A
3824.71.90	- - - Other	0,0	A
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0,0	A
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	0,0	A
3824.74.10	- - - Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	5,0	A
3824.74.90	- - - Other	0,0	A
3824.75.00	- - Containing carbon tetrachloride	0,0	A
3824.76.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	0,0	A
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0,0	A
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0,0	A
3824.79.00	- - Other	0,0	A
3824.81.00	- - Containing oxirane (ethylene oxide)	0,0	A
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0,0	A
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	0,0	A

HS 2012	Description	Base rate (%)	Category
3824.90.10	-- Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	5,0	A
3824.90.30	-- Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0,0	A
3824.90.40	-- Composite inorganic solvents	0,0	A
3824.90.50	-- Acetone oil	0,0	A
3824.90.60	-- Chemical preparations containing monosodium glutamate	15,0	B5
3824.90.70	-- Other chemical preparations, of a kind used in the manufacture of foodstuff	5,0	B5
3824.90.91	--- Naphthenic acids, their water insoluble salts and their esters	0,0	A
3824.90.99	--- Other	0,0	A
3825.10.00	- Municipal waste	20,0	B10
3825.20.00	- Sewage sludge	20,0	B10
3825.30.10	-- Syringes, needles, cannulae and the like	20,0	B10
3825.30.90	-- Other	20,0	B10
3825.41.00	-- Halogenated	20,0	B10
3825.49.00	-- Other	20,0	B10
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20,0	B10
3825.61.00	-- Mainly containing organic constituents	20,0	B10
3825.69.00	-- Other	20,0	B10

HS 2012	Description	Base rate (%)	Category
3825.90.00	- Other	20,0	B10
3826.00.10	- Coconut methyl ester (CME)	0,0	A
3826.00.90	- Other	0,0	A
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	0,0	A
3901.10.19	- - - Other	0,0	A
3901.10.92	- - - Linear Low-Density Polyethylene (LLDPE)	0,0	A
3901.10.99	- - - Other	0,0	A
3901.20.00	- Polyethylene having a specific gravity of 0,94 or more	0,0	A
3901.30.00	- Ethylene-vinyl acetate copolymers	0,0	A
3901.90.40	- - In dispersion	0,0	A
3901.90.90	- - Other	0,0	A
3902.10.30	- - In dispersion	0,0	A
3902.10.90	- - Other	0,0	A
3902.20.00	- Polyisobutylene	0,0	A
3902.30.30	- - In the form of liquids or pastes	0,0	A
3902.30.90	- - Other	0,0	A
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	0,0	A
3902.90.90	- - Other	0,0	A
3903.11.10	- - - Granules	3,0	A
3903.11.90	- - - Other	5,0	A
3903.19.10	- - - In dispersion	5,0	A
3903.19.21	- - - - High impact polystyrene (HIPS)	3,0	A
3903.19.29	- - - - Other	3,0	A
3903.19.91	- - - - High impact polystyrene (HIPS)	5,0	A

HS 2012	Description	Base rate (%)	Category
3903.19.99	- - - - Other	5,0	A
3903.20.40	- - In aqueous dispersion	10,0	B3
3903.20.50	- - In non-aqueous dispersion	5,0	A
3903.20.90	- - Other	5,0	A
3903.30.40	- - In aqueous dispersion	8,0	B3
3903.30.50	- - In non-aqueous dispersion	5,0	A
3903.30.60	- - Granules	3,0	A
3903.30.90	- - Other	5,0	A
3903.90.30	- - In dispersion	5,0	A
3903.90.91	- - - High impact polystyrene (HIPS)	5,0	A
3903.90.99	- - - Other	5,0	A
3904.10.10	- - Homopolymers, suspension type	5,0	A
3904.10.91	- - - Granules	10,0	B3
3904.10.92	- - - Powder	5,0	A
3904.10.99	- - - Other	0,0	A
3904.21.10	- - - Granules	8,0	B3
3904.21.20	- - - Powder	7,0	B3
3904.21.90	- - - Other	0,0	A
3904.22.10	- - - In dispersion	0,0	A
3904.22.20	- - - Granules	8,0	B3
3904.22.30	- - - Powder	7,0	B3
3904.22.90	- - - Other	0,0	A
3904.30.10	- - Granules	5,0	A
3904.30.20	- - Powder	3,0	A
3904.30.90	- - Other	0,0	A
3904.40.10	- - Granules	5,0	A
3904.40.20	- - Powder	3,0	A

HS 2012	Description	Base rate (%)	Category
3904.40.90	-- Other	0,0	A
3904.50.40	-- In dispersion	0,0	A
3904.50.50	-- Granules	5,0	A
3904.50.60	-- Powder	3,0	A
3904.50.90	-- Other	0,0	A
3904.61.10	--- Granules	5,0	A
3904.61.20	--- Powder	3,0	A
3904.61.90	--- Other	0,0	A
3904.69.30	--- In dispersion	0,0	A
3904.69.40	--- Granules	5,0	A
3904.69.50	--- Powder	3,0	A
3904.69.90	--- Other	0,0	A
3904.90.30	-- In dispersion	0,0	A
3904.90.40	-- Granules	5,0	A
3904.90.50	-- Powder	3,0	A
3904.90.90	-- Other	0,0	A
3905.12.00	-- In aqueous dispersion	5,0	A
3905.19.10	--- In the form of liquids or pastes	5,0	A
3905.19.90	--- Other	0,0	A
3905.21.00	-- In aqueous dispersion	10,0	B3
3905.29.00	-- Other	5,0	B3
3905.30.10	-- In dispersion	5,0	A
3905.30.90	-- Other	5,0	A
3905.91.10	--- In dispersion	5,0	A
3905.91.90	--- Other	5,0	A
3905.99.10	--- In aqueous dispersion	10,0	B3
3905.99.20	--- In non-aqueous dispersion	5,0	A

HS 2012	Description	Base rate (%)	Category
3905.99.90	- - - Other	0,0	A
3906.10.10	- - In dispersion	5,0	A
3906.10.90	- - Other	5,0	B3
3906.90.20	- - In dispersion	5,0	B5
3906.90.92	- - - Sodium polyacrylate	0,0	A
3906.90.99	- - - Other	5,0	B5
3907.10.00	- Polyacetals	0,0	A
3907.20.10	- - Polytetramethylene ether glycol	0,0	A
3907.20.90	- - Other	0,0	A
3907.30.20	- - Of a kind used for coating, in powder form	3,0	A
3907.30.30	- - In the form of liquids or pastes	0,0	A
3907.30.90	- - Other	0,0	A
3907.40.00	- Polycarbonates	0,0	A
3907.50.10	- - In the form of liquids or pastes	3,0	A
3907.50.90	- - Other	0,0	A
3907.60.10	- - In dispersion	0,0	A
3907.60.20	- - Granules	5,0	A
3907.60.90	- - Other	0,0	A
3907.70.00	- Poly(lactic acid)	0,0	A
3907.91.20	- - - In chip form	0,0	A
3907.91.30	- - - In the form of liquids or pastes	3,0	A
3907.91.90	- - - Other	0,0	A
3907.99.40	- - - Of a kind used for coating, in powder form	3,0	A
3907.99.90	- - - Other	0,0	A
3908.10.10	- - Polyamide-6	0,0	A
3908.10.90	- - Other	0,0	A
3908.90.00	- Other	0,0	A
3909.10.10	- - Moulding compounds	3,0	A

HS 2012	Description	Base rate (%)	Category
3909.10.90	- - Other	3,0	A
3909.20.10	- - Moulding compounds	3,0	A
3909.20.90	- - Other	3,0	A
3909.30.10	- - Moulding compounds	3,0	A
3909.30.91	- - - Glyoxal monourein resin	0,0	A
3909.30.99	- - - Other	0,0	A
3909.40.10	- - Moulding compounds other than phenol formaldehyde	3,0	A
3909.40.90	- - Other	3,0	A
3909.50.00	- Polyurethanes	0,0	A
3910.00.20	- In dispersion or in solutions	0,0	A
3910.00.90	- Other	0,0	A
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0,0	A
3911.90.00	- Other	0,0	A
3912.11.00	- - Non-plasticised	0,0	A
3912.12.00	- - Plasticised	0,0	A
3912.20.11	- - - Water-based semi-finished nitrocellulose	0,0	A
3912.20.19	- - - Other	0,0	A
3912.20.20	- - Plasticised	0,0	A
3912.31.00	- - Carboxymethylcellulose and its salts	0,0	A
3912.39.00	- - Other	0,0	A
3912.90.20	- - Granules	0,0	A
3912.90.90	- - Other	0,0	A
3913.10.00	- Alginic acid, its salts and esters	0,0	A
3913.90.10	- - Hardened proteins	0,0	A
3913.90.20	- - Chemical derivatives of natural rubber	0,0	A
3913.90.30	- - Starch-based polymers	0,0	A
3913.90.90	- - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0,0	A
3915.10.10	- - Of non-rigid cellular products	10,0	B3
3915.10.90	- - Other	10,0	B3
3915.20.10	- - Of non-rigid cellular products	10,0	B3
3915.20.90	- - Other	10,0	B3
3915.30.10	- - Of non-rigid cellular products	10,0	B3
3915.30.90	- - Other	10,0	B3
3915.90.00	- Of other plastics	10,0	B5
3916.10.10	- - Monofilament	5,0	A
3916.10.20	- - Rods, sticks and profile shapes	10,0	B3
3916.20.10	- - Monofilament	5,0	A
3916.20.20	- - Rods, sticks and profile shapes	10,0	B3
3916.90.41	- - - Monofilament	5,0	A
3916.90.49	- - - Other	10,0	B3
3916.90.50	- - Of vulcanised fibre	10,0	B3
3916.90.60	- - Of chemical derivatives of natural rubber	10,0	B3
3916.90.91	- - - Monofilament	5,0	A
3916.90.99	- - - Other	10,0	B5
3917.10.10	- - Of hardened proteins	10,0	B3
3917.10.90	- - Other	10,0	B3
3917.21.00	- - Of polymers of ethylene	12,0	B3
3917.22.00	- - Of polymers of propylene	12,0	B3
3917.23.00	- - Of polymers of vinyl chloride	17,0	B5
3917.29.00	- - Of other plastics	17,0	B5
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	12,0	B3

HS 2012	Description	Base rate (%)	Category
3917.32.10	- - - Sausage or ham casings	10,0	B3
3917.32.90	- - - Other	17,0	B5
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings	17,0	B5
3917.39.00	- - Other	15,0	B3
3917.40.00	- Fittings	15,0	B5
3918.10.11	- - - Tiles	27,0	B5
3918.10.19	- - - Other	27,0	B5
3918.10.90	- - Other	27,0	B5
3918.90.11	- - - Tiles, of polyethylene	27,0	B5
3918.90.13	- - - Other, of polyethylene	27,0	B5
3918.90.14	- - - Of chemical derivatives of natural rubber	27,0	B5
3918.90.19	- - - Other	27,0	B5
3918.90.91	- - - Of polyethylene	27,0	B5
3918.90.92	- - - Of chemical derivatives of natural rubber	27,0	B5
3918.90.99	- - - Other	27,0	B5
3919.10.10	- - Of polymers of vinyl chloride	12,0	B3
3919.10.20	- - Of polyethylene	12,0	B3
3919.10.90	- - Other	12,0	B5
3919.90.10	- - Of polymers of vinyl chloride	12,0	B3
3919.90.20	- - Of hardened proteins	12,0	B3
3919.90.90	- - Other	12,0	B5
3920.10.00	- Of polymers of ethylene	7,0	B3
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film	5,0	B3
3920.20.90	- - Other	7,0	B3
3920.30.10	- - Of a kind used as an adhesive by melting	8,0	B3
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	5,0	B3

HS 2012	Description	Base rate (%)	Category
3920.30.90	-- Other	8,0	B3
3920.43.00	-- Containing by weight not less than 6 % of plasticisers	7,0	B3
3920.49.00	-- Other	7,0	B3
3920.51.00	-- Of poly(methyl methacrylate)	8,0	B3
3920.59.00	-- Other	8,0	B3
3920.61.10	--- Plates and sheets	8,0	B3
3920.61.90	--- Other	8,0	B3
3920.62.00	-- Of poly(ethylene terephthalate)	8,0	B3
3920.63.00	-- Of unsaturated polyesters	8,0	B3
3920.69.00	-- Of other polyesters	8,0	B3
3920.71.10	--- Cellophane film	8,0	B3
3920.71.90	--- Other	8,0	B3
3920.73.00	-- Of cellulose acetate	8,0	B3
3920.79.10	--- Of nitrocellulose (gun cotton)	8,0	B3
3920.79.90	--- Other	8,0	B3
3920.91.10	--- Film of a kind used in safety glass, of a thickness exceeding 0,38 mm but not exceeding 0,76 mm, and of a width not exceeding 2 m	3,0	A
3920.91.90	--- Other	3,0	B3
3920.92.10	--- Of polyamide-6	8,0	B3
3920.92.90	--- Other	8,0	B3
3920.93.00	-- Of amino-resins	8,0	B3
3920.94.10	--- Phenol formaldehyde (bakelite) sheets	8,0	B3
3920.94.90	--- Other	8,0	B3
3920.99.10	--- Of hardened proteins or of chemical derivatives of natural rubber	8,0	B3

HS 2012	Description	Base rate (%)	Category
3920.99.90	- - - Other	8,0	B3
3921.11.20	- - - Rigid	8,0	B3
3921.11.90	- - - Other	8,0	B3
3921.12.00	- - Of polymers of vinyl chloride	7,0	B3
3921.13.10	- - - Rigid	8,0	B3
3921.13.90	- - - Other	8,0	B3
3921.14.20	- - - Rigid	8,0	B3
3921.14.90	- - - Other	8,0	B3
3921.19.20	- - - Rigid	7,0	B3
3921.19.90	- - - Other	7,0	B3
3921.90.10	- - Of vulcanised fibre	7,0	B3
3921.90.20	- - Of hardened proteins	7,0	B3
3921.90.30	- - Of chemical derivatives of natural rubber	7,0	B3
3921.90.90	- - Other	7,0	B5
3922.10.10	- - Baths	25,0	B5
3922.10.90	- - Other	25,0	B5
3922.20.00	- Lavatory seats and covers	25,0	B5
3922.90.11	- - - Parts of flushing cisterns	25,0	B5
3922.90.12	- - - Flushing cisterns equipped with their mechanisms	25,0	B5
3922.90.19	- - - Other	25,0	B5
3922.90.90	- - Other	25,0	B5
3923.10.10	- - Film, tape and optical disc cases	12,0	B3
3923.10.90	- - Other	10,0	B3
3923.21.11	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	17,0	B5
3923.21.19	- - - - Other	17,0	B5

HS 2012	Description	Base rate (%)	Category
3923.21.91	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15,0	B3
3923.21.99	- - - - Other	15,0	B5
3923.29.10	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	17,0	B5
3923.29.90	- - - Other	15,0	B3
3923.30.20	- - Multi-layer fibreglass reinforced fuel containers	5,0	B3
3923.30.90	- - Other	15,0	B5
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	5,0	A
3923.40.90	- - Other	5,0	A
3923.50.00	- Stoppers, lids, caps and other closures	5,0	B3
3923.90.10	- - Toothpaste tubes	10,0	B3
3923.90.90	- - Other	18,0	B5
3924.10.00	- Tableware and kitchenware	27,0	B5
3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots	27,0	B5
3924.90.90	- - Other	27,0	B5
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	25,0	B5
3925.20.00	- Doors, windows and their frames and thresholds for doors	27,0	B5

HS 2012	Description	Base rate (%)	Category
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	27,0	B5
3925.90.00	- Other	20,0	B5
3926.10.00	- Office or school supplies	20,0	B5
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	10,0	B3
3926.20.90	- - Other	20,0	B5
3926.30.00	- Fittings for furniture, coachwork or the like	20,0	B7
3926.40.00	- Statuettes and other ornamental articles	20,0	B5
3926.90.10	- - Floats for fishing nets	18,0	B5
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	18,0	B5
3926.90.32	- - - Plastic moulds with denture imprints	10,0	B3
3926.90.39	- - - Other	5,0	B3
3926.90.41	- - - Police shields	5,0	B3
3926.90.42	- - - Protective masks for use in welding and similar work	10,0	B3
3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	10,0	B3
3926.90.49	- - - Other	10,0	B3
3926.90.53	- - - Transmission or conveyor belts or belting	10,0	B3
3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	10,0	B3
3926.90.59	- - - Other	10,0	B5
3926.90.60	- - Poultry feeders	14,0	B3
3926.90.70	- - Supports for articles of apparel or clothing accessories	15,0	B3
3926.90.81	- - - Shoe lasts	0,0	A

HS 2012	Description	Base rate (%)	Category
3926.90.82	--- Prayer beads	14,0	B3
3926.90.89	--- Other	14,0	B3
3926.90.91	--- Of a kind used for grain storage	15,0	B3
3926.90.92	--- Empty capsules of a kind suitable for pharmaceutical use	10,0	B3
3926.90.99	--- Other	14,0	B5
4001.10.11	--- Centrifuge concentrate	0,0	A
4001.10.19	--- Other	0,0	A
4001.10.21	--- Centrifuge concentrate	0,0	A
4001.10.29	--- Other	0,0	A
4001.21.10	--- RSS Grade 1	3,0	A
4001.21.20	--- RSS Grade 2	3,0	A
4001.21.30	--- RSS Grade 3	3,0	A
4001.21.40	--- RSS Grade 4	3,0	A
4001.21.50	--- RSS Grade 5	3,0	A
4001.21.90	--- Other	3,0	A
4001.22.10	--- TSNR 10	3,0	A
4001.22.20	--- TSNR 20	3,0	A
4001.22.30	--- TSNR L	3,0	A
4001.22.40	--- TSNR CV	3,0	A
4001.22.50	--- TSNR GP	3,0	A
4001.22.90	--- Other	3,0	A
4001.29.10	--- Air-dried sheets	3,0	A
4001.29.20	--- Latex crepes	3,0	A
4001.29.30	--- Sole crepes	3,0	A

HS 2012	Description	Base rate (%)	Category
4001.29.40	- - - Remilled crepes, including flat bark crepes	3,0	A
4001.29.50	- - - Other crepes	3,0	A
4001.29.60	- - - Superior processing rubber	3,0	A
4001.29.70	- - - Skim rubber	3,0	A
4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump	3,0	A
4001.29.91	- - - - In primary forms	3,0	A
4001.29.99	- - - - Other	3,0	A
4001.30.11	- - - In primary forms	3,0	A
4001.30.19	- - - Other	3,0	A
4001.30.91	- - - In primary forms	3,0	A
4001.30.99	- - - Other	3,0	A
4002.11.00	- - Latex	0,0	A
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0,0	A
4002.19.90	- - - Other	0,0	A
4002.20.10	- - In primary forms	0,0	A
4002.20.90	- - Other	0,0	A
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0,0	A
4002.31.90	- - - Other	0,0	A
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0,0	A
4002.39.90	- - - Other	0,0	A
4002.41.00	- - Latex	0,0	A
4002.49.10	- - - In primary forms	0,0	A

HS 2012	Description	Base rate (%)	Category
4002.49.90	- - - Other	0,0	A
4002.51.00	- - Latex	0,0	A
4002.59.10	- - - In primary forms	0,0	A
4002.59.90	- - - Other	0,0	A
4002.60.10	- - In primary forms	0,0	A
4002.60.90	- - Other	0,0	A
4002.70.10	- - In primary forms	0,0	A
4002.70.90	- - Other	0,0	A
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	3,0	A
4002.80.90	- - Other	3,0	A
4002.91.00	- - Latex	0,0	A
4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	3,0	A
4002.99.90	- - - Other	3,0	B3
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	0,0	A
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3,0	A
4005.10.10	- - Of natural gums	5,0	A
4005.10.90	- - Other	5,0	A
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	5,0	A
4005.91.10	- - - Of natural gums	5,0	A

HS 2012	Description	Base rate (%)	Category
4005.91.90	- - - Other	5,0	A
4005.99.10	- - - Latex	5,0	A
4005.99.90	- - - Other	5,0	A
4006.10.00	- "Camel-back" strips for retreading rubber tyres	3,0	A
4006.90.10	- - Of natural gums	3,0	A
4006.90.90	- - Other	3,0	A
4007.00.00	Vulcanised rubber thread and cord.	5,0	A
4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3,0	A
4008.11.20	- - - Other, floor tiles and wall tiles	3,0	A
4008.11.90	- - - Other	3,0	A
4008.19.00	- - Other	3,0	A
4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3,0	A
4008.21.20	- - - Other, floor tiles and wall tiles	3,0	A
4008.21.90	- - - Other	3,0	A
4008.29.00	- - Other	3,0	A
4009.11.00	- - Without fittings	3,0	A
4009.12.10	- - - Mining slurry suction and discharge hoses	3,0	A
4009.12.90	- - - Other	3,0	A
4009.21.10	- - - Mining slurry suction and discharge hoses	3,0	A
4009.21.90	- - - Other	3,0	A
4009.22.10	- - - Mining slurry suction and discharge hoses	3,0	A
4009.22.90	- - - Other	3,0	A
4009.31.10	- - - Mining slurry suction and discharge hoses	3,0	A

HS 2012	Description	Base rate (%)	Category
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3,0	A
4009.31.99	- - - - Other	3,0	A
4009.32.10	- - - Mining slurry suction and discharge hoses	3,0	A
4009.32.90	- - - Other	3,0	A
4009.41.00	- - Without fittings	3,0	A
4009.42.10	- - - Mining slurry suction and discharge hoses	3,0	A
4009.42.90	- - - Other	3,0	B3
4010.11.00	- - Reinforced only with metal	5,0	A
4010.12.00	- - Reinforced only with textile materials	5,0	A
4010.19.00	- - Other	5,0	B3
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15,0	B5
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15,0	B5
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15,0	B5

HS 2012	Description	Base rate (%)	Category
4010.34.00	-- 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	15,0	B5
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5,0	A
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5,0	A
4010.39.00	-- Other	5,0	B3
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	25,0	B7
4011.20.10	-- Of a width not exceeding 450 mm	25,0	B10
4011.20.90	-- Other	10,0	B10
4011.30.00	- Of a kind used on aircraft	0,0	A
4011.40.00	- Of a kind used on motorcycles	35,0	B7
4011.50.00	- Of a kind used on bicycles	35,0	B10
4011.61.10	--- Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	15,0	B7
4011.61.90	--- Other	20,0	B7
4011.62.10	--- Of a kind used on tractors, vehicles of subheading 8429, 8430, forklifts or other industrial handling vehicles and machines	15,0	B7
4011.62.90	--- Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
4011.63.10	- - - Of a kind used on tractors, vehicles of subheading 8429, 8430, forklifts or other industrial handling vehicles and machines	15,0	B7
4011.63.90	- - - Other	20,0	B7
4011.69.00	- - Other	10,0	B5
4011.92.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	15,0	B5
4011.92.90	- - - Other	20,0	B5
4011.93.10	- - - Of a kind used on tractors, vehicles of subheading 8429, 8430, forklifts, wheel-barrows or other industrial handling vehicles and machines	15,0	B7
4011.93.90	- - - Other	20,0	B7
4011.94.10	- - - Of a kind used on vehicles of subheading 8429, 8430	15,0	B5
4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	20,0	B10
4011.94.90	- - - Other	20,0	B10
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	20,0	B10
4011.99.20	- - - Of a kind used on machinery of heading 84.29 or 84.30	15,0	B5
4011.99.30	- - - Other, of a width exceeding 450 mm	10,0	B5
4011.99.90	- - - Other	10,0	B5
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	30,0	B10
4012.12.10	- - - Of a width not exceeding 450 mm	30,0	B10

HS 2012	Description	Base rate (%)	Category
4012.12.90	- - - Other	10,0	B10
4012.13.00	- - Of a kind used on aircraft	0,0	A
4012.19.10	- - - Of a kind used on motorcycles	35,0	B10
4012.19.20	- - - Of a kind used on bicycles	35,0	B10
4012.19.30	- - - Of a kind used on vehicles of subheading 8429, 8430	20,0	B10
4012.19.40	- - - Of a kind used on other vehicles of Chapter 87	20,0	B10
4012.19.90	- - - Other	20,0	B10
4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)	25,0	B10
4012.20.21	- - - Of a width not exceeding 450 mm	25,0	B10
4012.20.29	- - - Other	25,0	B10
4012.20.30	- - Of a kind used on aircraft	0,0	A
4012.20.40	- - Of a kind used on motorcycles	25,0	B10
4012.20.50	- - Of a kind used on bicycles	25,0	B10
4012.20.60	- - Of a kind used on vehicles of subheading 8429, 8430	20,0	B10
4012.20.70	- - Of a kind used on other vehicles of Chapter 87	20,0	B10
4012.20.91	- - - Buffed tyres	20,0	B10
4012.20.99	- - - Other	20,0	B10
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	5,0	B10
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	5,0	B10

HS 2012	Description	Base rate (%)	Category
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	30,0	B10
4012.90.19	- - - Other	30,0	B10
4012.90.21	- - - Of a width not exceeding 450 mm	30,0	B10
4012.90.22	- - - Of a width exceeding 450 mm	5,0	B10
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm	30,0	B10
4012.90.80	- - Tyre flaps	30,0	B10
4012.90.90	- - Other	5,0	B10
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30,0	B10
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10,0	B10
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30,0	B10
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10,0	B10
4013.20.00	- Of a kind used on bicycles	35,0	B10
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	20,0	B10
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5,0	B10
4013.90.20	- - Of a kind used on motorcycles	35,0	B10
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30,0	B10

HS 2012	Description	Base rate (%)	Category
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10,0	B10
4013.90.40	- - Of a kind used on aircraft	0,0	A
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30,0	B10
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10,0	B10
4014.10.00	- Sheath contraceptives	5,0	B3
4014.90.10	- - Teats for feeding bottles and similar articles	3,0	B3
4014.90.40	- - Stoppers for pharmaceutical use	3,0	B3
4014.90.90	- - Other	3,0	B3
4015.11.00	- - Surgical	20,0	B5
4015.19.00	- - Other	20,0	B5
4015.90.10	- - Lead aprons	5,0	B3
4015.90.20	- - Divers' suits (wet suits)	15,0	B5
4015.90.90	- - Other	20,0	B5
4016.10.10	- - Supports for articles of apparel or clothing accessories	20,0	B5
4016.10.20	- - Floor tiles and wall tiles	20,0	B5
4016.10.90	- - Other	20,0	B5
4016.91.10	- - - Mats	30,0	B5
4016.91.20	- - - Tiles	30,0	B5
4016.91.90	- - - Other	30,0	B5
4016.92.10	- - - Eraser tips	20,0	B5
4016.92.90	- - - Other	20,0	B5
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	3,0	B3

HS 2012	Description	Base rate (%)	Category
4016.93.20	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3,0	B3
4016.93.90	--- Other	3,0	B3
4016.94.00	-- Boat or dock fenders, whether or not inflatable	5,0	B3
4016.95.00	-- Other inflatable articles	5,0	B3
4016.99.13	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	10,0	B10
4016.99.14	---- Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	10,0	B10
4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	10,0	B10
4016.99.16	---- Bicycle mudguards	25,0	B5
4016.99.17	---- Bicycle parts	25,0	B5
4016.99.18	---- Other bicycle accessories	25,0	B5
4016.99.19	---- Other	5,0	B3
4016.99.20	--- Parts and accessories of rotachutes of heading 88.04	5,0	B3
4016.99.30	--- Rubber bands	5,0	B3
4016.99.40	--- Wall tiles	5,0	B3
4016.99.51	---- Rubber rollers	3,0	B3
4016.99.52	---- Tyre mould bladders	3,0	B3
4016.99.53	---- Electrical insulator hoods	3,0	B3
4016.99.54	---- Rubber grommets and rubber covers for automotive wiring harnesses	5,0	B3
4016.99.59	---- Other	3,0	B3

HS 2012	Description	Base rate (%)	Category
4016.99.60	- - - Rail pads	5,0	B3
4016.99.70	- - - Structural bearings including bridge bearings	5,0	B3
4016.99.91	- - - - Table coverings	20,0	B5
4016.99.99	- - - - Other	5,0	B3
4017.00.10	- Floor tiles and wall tiles	10,0	B5
4017.00.20	- Other articles of hard rubber	10,0	B5
4017.00.90	- Other	10,0	B5
4101.20.10	- - Pre-tanned	0,0	A
4101.20.90	- - Other	0,0	A
4101.50.10	- - Pre-tanned	0,0	A
4101.50.90	- - Other	0,0	A
4101.90.10	- - Pre-tanned	5,0	A
4101.90.90	- - Other	0,0	A
4102.10.00	- With wool on	0,0	A
4102.21.00	- - Pickled	0,0	A
4102.29.10	- - - Pre-tanned	0,0	A
4102.29.90	- - - Other	0,0	A
4103.20.10	- - Pre-tanned	0,0	A
4103.20.90	- - Other	0,0	A
4103.30.00	- Of swine	5,0	A
4103.90.00	- Other	0,0	A
4104.11.00	- - Full grains, unsplit; grain splits	3,0	A
4104.19.00	- - Other	3,0	B3
4104.41.00	- - Full grains, unsplit; grain splits	5,0	A

HS 2012	Description	Base rate (%)	Category
4104.49.00	- - Other	5,0	B5
4105.10.00	- In the wet state (including wet-blue)	0,0	A
4105.30.00	- In the dry state (crust)	5,0	B5
4106.21.00	- - In the wet state (including wet-blue)	0,0	A
4106.22.00	- - In the dry state (crust)	5,0	B5
4106.31.00	- - In the wet state (including wet-blue)	0,0	A
4106.32.00	- - In the dry state (crust)	0,0	A
4106.40.10	- - In the wet state (including wet blue)	0,0	A
4106.40.20	- - In the dry state (crust)	0,0	A
4106.91.00	- - In the wet state (including wet-blue)	0,0	A
4106.92.00	- - In the dry state (crust)	5,0	A
4107.11.00	- - Full grains, unsplit	10,0	B5
4107.12.00	- - Grain splits	10,0	B5
4107.19.00	- - Other	10,0	B5
4107.91.00	- - Full grains, unsplit	10,0	B5
4107.92.00	- - Grain splits	5,0	B5
4107.99.00	- - Other	10,0	B5
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 41.14.	10,0	B5
4113.10.00	- Of goats or kids	10,0	B5
4113.20.00	- Of swine	5,0	B5
4113.30.00	- Of reptiles	10,0	B5

HS 2012	Description	Base rate (%)	Category
4113.90.00	- Other	10,0	B5
4114.10.00	- Chamois (including combination chamois) leather	5,0	A
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5,0	A
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5,0	B5
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5,0	A
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20,0	B5
4202.11.00	-- With outer surface of leather or of composition leather	25,0	B5
4202.12.11	---- With outer surface of vulcanised fibre	25,0	B5
4202.12.19	---- Other	25,0	B5
4202.12.91	---- With outer surface of vulcanised fibre	25,0	B5
4202.12.99	---- Other	25,0	B5
4202.19.20	--- With outer surface of paperboard	25,0	B5
4202.19.90	--- Other	25,0	B5
4202.21.00	-- With outer surface of leather or of composition leather	25,0	B5
4202.22.00	-- With outer surface of plastic sheeting or of textile materials	25,0	B5
4202.29.00	-- Other	25,0	B5
4202.31.00	-- With outer surface of leather or of composition leather	25,0	B5

HS 2012	Description	Base rate (%)	Category
4202.32.00	- - With outer surface of plastic sheeting or of textile materials	25,0	B5
4202.39.10	- - - Of copper	25,0	B5
4202.39.20	- - - Of nickel	25,0	B5
4202.39.30	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	25,0	B5
4202.39.90	- - - Other	25,0	B5
4202.91.11	- - - - Bowling bags	25,0	B5
4202.91.19	- - - - Other	25,0	B5
4202.91.90	- - - Other	25,0	B5
4202.92.10	- - - Toiletry bags, of plastic sheeting	25,0	B5
4202.92.20	- - - Bowling bags	25,0	B5
4202.92.90	- - - Other	25,0	B5
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	25,0	B5
4202.99.20	- - - Of copper	25,0	B5
4202.99.30	- - - Of nickel	25,0	B5
4202.99.40	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	25,0	B5
4202.99.90	- - - Other	25,0	B5
4203.10.00	- Articles of apparel	25,0	B5
4203.21.00	- - Specially designed for use in sports	20,0	B5
4203.29.10	- - - Protective work gloves	25,0	B5

HS 2012	Description	Base rate (%)	Category
4203.29.90	- - - Other	25,0	B5
4203.30.00	- Belts and bandoliers	25,0	B5
4203.40.00	- Other clothing accessories	25,0	B5
4205.00.10	- Boot laces; mats	20,0	B5
4205.00.20	- Industrial safety belts and harnesses	20,0	B5
4205.00.30	- Leather strings or chords of a kind used for jewelry or articles of personal adornment	20,0	B5
4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	0,0	A
4205.00.90	- Other	20,0	B5
4206.00.10	- Tobacco pouches	0,0	A
4206.00.90	- Other	0,0	A
4301.10.00	- Of mink, whole, with or without head, tail or paws	0,0	A
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	0,0	A
4301.60.00	- Of fox, whole, with or without head, tail or paws	0,0	A
4301.80.00	- Other furskins, whole, with or without head, tail or paws	0,0	A
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0,0	A
4302.11.00	- - Of mink	0,0	A
4302.19.00	- - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	0,0	A
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	0,0	A
4303.10.00	- Articles of apparel and clothing accessories	25,0	B5
4303.90.20	- - Articles for industrial uses	25,0	B5
4303.90.90	- - Other	15,0	B5
4304.00.10	- Artificial fur	25,0	B5
4304.00.20	- Articles for industrial uses	25,0	B5
4304.00.91	- - Sports bags	25,0	B5
4304.00.99	- - Other	25,0	B5
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	3,0	A
4401.21.00	- - Coniferous	3,0	A
4401.22.00	- - Non-coniferous	3,0	A
4401.31.00	- - Wood pellets	3,0	A
4401.39.00	- - Other	3,0	A
4402.10.00	- Of bamboo	5,0	B5
4402.90.10	- - Of coconut shell	5,0	B5
4402.90.90	- - Other	5,0	B5
4403.10.10	- - Baulks, sawlogs and veneer logs	0,0	A
4403.10.90	- - Other	0,0	A
4403.20.10	- - Baulks, sawlogs and veneer logs	0,0	A
4403.20.90	- - Other	0,0	A
4403.41.10	- - - Baulks, sawlogs and veneer logs	0,0	A

HS 2012	Description	Base rate (%)	Category
4403.41.90	- - - Other	0,0	A
4403.49.10	- - - Baulks, sawlogs and veneer logs	0,0	A
4403.49.90	- - - Other	0,0	A
4403.91.10	- - - Baulks, sawlogs and veneer logs	0,0	A
4403.91.90	- - - Other	0,0	A
4403.92.10	- - - Baulks, sawlogs and veneer logs	0,0	A
4403.92.90	- - - Other	0,0	A
4403.99.10	- - - Baulks, sawlogs and veneer logs	0,0	A
4403.99.90	- - - Other	0,0	A
4404.10.00	- Coniferous	3,0	A
4404.20.10	- - Chipwood	3,0	A
4404.20.90	- - Other	3,0	A
4405.00.10	- Wood wool	0,0	A
4405.00.20	- Wood flour	0,0	A
4406.10.00	- Not impregnated	0,0	A
4406.90.00	- Other	0,0	A
4407.10.00	- Coniferous	0,0	A
4407.21.10	- - - Planed, sanded or end-jointed	0,0	A
4407.21.90	- - - Other	0,0	A
4407.22.10	- - - Planed, sanded or end-jointed	0,0	A
4407.22.90	- - - Other	0,0	A
4407.25.11	- - - - Planed, sanded or end-jointed	0,0	A
4407.25.19	- - - - Other	0,0	A
4407.25.21	- - - - Planed, sanded or end-jointed	0,0	A
4407.25.29	- - - - Other	0,0	A
4407.26.10	- - - Planed, sanded or end-jointed	0,0	A

HS 2012	Description	Base rate (%)	Category
4407.26.90	--- Other	0,0	A
4407.27.10	--- Planed, sanded or end-jointed	0,0	A
4407.27.90	--- Other	0,0	A
4407.28.10	--- Planed, sanded or end-jointed	0,0	A
4407.28.90	--- Other	0,0	A
4407.29.11	---- Planed, sanded or end-jointed	0,0	A
4407.29.19	---- Other	0,0	A
4407.29.21	---- Planed, sanded or end-jointed	0,0	A
4407.29.29	---- Other	0,0	A
4407.29.31	---- Planed, sanded or end-jointed	0,0	A
4407.29.39	---- Other	0,0	A
4407.29.41	---- Planed, sanded or end-jointed	0,0	A
4407.29.49	---- Other	0,0	A
4407.29.51	---- Planed, sanded or end-jointed	0,0	A
4407.29.59	---- Other	0,0	A
4407.29.61	---- Planed, sanded or end-jointed	0,0	A
4407.29.69	---- Other	0,0	A
4407.29.71	---- Planed, sanded or end-jointed	0,0	A
4407.29.79	---- Other	0,0	A
4407.29.81	---- Planed, sanded or end-jointed	0,0	A
4407.29.89	---- Other	0,0	A
4407.29.91	---- Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), planed, sanded or end-jointed	0,0	A
4407.29.92	---- Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other	0,0	A
4407.29.93	---- Other, planed, sanded or end-jointed	0,0	A
4407.29.99	---- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
4407.91.10	- - - Planed, sanded or end-jointed	0,0	A
4407.91.90	- - - Other	0,0	A
4407.92.10	- - - Planed, sanded or end-jointed	0,0	A
4407.92.90	- - - Other	0,0	A
4407.93.10	- - - Planed, sanded or end-jointed	0,0	A
4407.93.90	- - - Other	0,0	A
4407.94.10	- - - Planed, sanded or end-jointed	0,0	A
4407.94.90	- - - Other	0,0	A
4407.95.10	- - - Planed, sanded or end-jointed	0,0	A
4407.95.90	- - - Other	0,0	A
4407.99.10	- - - Planed, sanded or end-jointed	0,0	A
4407.99.90	- - - Other	0,0	A
4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	0,0	A
4408.10.30	- - Face veneer sheets	0,0	A
4408.10.90	- - Other	0,0	A
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0,0	A
4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	0,0	A
4408.39.90	- - - Other	0,0	A
4408.90.00	- Other	0,0	A
4409.10.00	- Coniferous	3,0	A
4409.21.00	- - Of bamboo	3,0	A
4409.29.00	- - Other	3,0	A
4410.11.00	- - Particle board	5,0	B5

HS 2012	Description	Base rate (%)	Category
4410.12.00	- - Oriented strand board (OSB)	5,0	B5
4410.19.00	- - Other	5,0	B5
4410.90.00	- Other	5,0	B5
4411.12.00	- - Of a thickness not exceeding 5 mm	5,0	B5
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5,0	B5
4411.14.00	- - Of a thickness exceeding 9 mm	5,0	B5
4411.92.00	- - Of a density exceeding 0,8 g/cm ³	5,0	B5
4411.93.00	- - Of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³	5,0	B5
4411.94.00	- - Of a density not exceeding 0,5 g/cm ³	5,0	B5
4412.10.00	- Of bamboo	5,0	B5
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5,0	B5
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	5,0	B5
4412.39.00	- - Other	5,0	B5
4412.94.00	- - Blockboard, laminboard and battenboard	5,0	B5
4412.99.00	- - Other	5,0	B5
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	3,0	B5
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	25,0	B7
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	20,0	B7
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	20,0	B7

HS 2012	Description	Base rate (%)	Category
4416.00.10	- Staves	20,0	B7
4416.00.90	- Other	20,0	B7
4417.00.10	- Boot or shoe lasts	20,0	B7
4417.00.90	- Other	20,0	B7
4418.10.00	- Windows, French-windows and their frames	5,0	A
4418.20.00	- Doors and their frames and thresholds	5,0	A
4418.40.00	- Shuttering for concrete constructional work	5,0	A
4418.50.00	- Shingles and shakes	5,0	A
4418.60.00	- Posts and beams	3,0	A
4418.71.00	-- For mosaic floors	3,0	A
4418.72.00	-- Other, multilayer	3,0	A
4418.79.00	-- Other	3,0	A
4418.90.10	-- Cellular wood panels	3,0	A
4418.90.90	-- Other	3,0	A
4419.00.00	Tableware and kitchenware, of wood.	25,0	B7
4420.10.00	- Statuettes and other ornaments, of wood	20,0	B7
4420.90.10	-- Wooden articles of furniture not falling in Chapter 94	20,0	B7
4420.90.90	-- Other	20,0	B7
4421.10.00	- Clothes hangers	25,0	B7
4421.90.10	-- Spools, cops and bobbins, sewing thread reels and the like	20,0	B7
4421.90.20	-- Match splints	25,0	B7
4421.90.30	-- Wooden pegs or pins for footwear	25,0	B7
4421.90.40	-- Candy-sticks, ice-cream sticks and ice-cream spoons	25,0	B7
4421.90.70	-- Fans and handscreens, frames and handles therefor, and parts thereof	25,0	B7
4421.90.80	-- Toothpicks	25,0	B5

HS 2012	Description	Base rate (%)	Category
4421.90.93	- - - Prayer beads	25,0	B7
4421.90.94	- - - Other beads	25,0	B7
4421.90.99	- - - Other	25,0	B7
4501.10.00	- Natural cork, raw or simply prepared	0,0	A
4501.90.00	- Other	0,0	A
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).	5,0	B5
4503.10.00	- Corks and stoppers	20,0	B5
4503.90.00	- Other	20,0	B5
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10,0	B5
4504.90.00	- Other	20,0	B5
4601.21.00	- - Of bamboo	20,0	B5
4601.22.00	- - Of rattan	20,0	B5
4601.29.00	- - Other	20,0	B5
4601.92.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20,0	B5
4601.92.90	- - - Other	20,0	B5
4601.93.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20,0	B5
4601.93.90	- - - Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20,0	B5
4601.94.90	- - - Other	20,0	B5
4601.99.10	- - - Mats and matting	20,0	B5
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20,0	B5
4601.99.90	- - - Other	20,0	B5
4602.11.00	- - Of bamboo	20,0	B5
4602.12.00	- - Of rattan	20,0	B5
4602.19.00	- - Other	20,0	B5
4602.90.00	- Other	20,0	B5
4701.00.00	Mechanical wood pulp.	0,0	A
4702.00.00	Chemical wood pulp, dissolving grades.	0,0	A
4703.11.00	- - Coniferous	0,0	A
4703.19.00	- - Non-coniferous	0,0	A
4703.21.00	- - Coniferous	0,0	A
4703.29.00	- - Non-coniferous	0,0	A
4704.11.00	- - Coniferous	0,0	A
4704.19.00	- - Non-coniferous	0,0	A
4704.21.00	- - Coniferous	0,0	A
4704.29.00	- - Non-coniferous	0,0	A
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0,0	A

HS 2012	Description	Base rate (%)	Category
4706.10.00	- Cotton linters pulp	0,0	A
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0,0	A
4706.30.00	- Other, of bamboo	0,0	A
4706.91.00	- - Mechanical	0,0	A
4706.92.00	- - Chemical	0,0	A
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0,0	A
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0,0	A
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0,0	A
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0,0	A
4707.90.00	- Other, including unsorted waste and scrap	0,0	A
4801.00.10	- Weighing not more than 55 g/m ²	20,0	B7
4801.00.90	- Other	20,0	B7
4802.10.00	- Hand-made paper and paperboard	20,0	B7
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5,0	A
4802.20.90	- - Other	5,0	A

HS 2012	Description	Base rate (%)	Category
4802.40.10	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5,0	A
4802.40.90	-- Other	5,0	A
4802.54.11	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5,0	B3
4802.54.19	---- Other	5,0	B3
4802.54.21	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5,0	B3
4802.54.29	---- Other	5,0	B3
4802.54.30	--- Base paper of a kind used to manufacture aluminium coated paper	5,0	B5
4802.54.90	--- Other	20,0	B7
4802.55.20	--- Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20,0	B7
4802.55.31	---- Of a width not exceeding 150 mm	5,0	B3
4802.55.39	---- Other	5,0	B3
4802.55.40	--- Base paper of a kind used to manufacture aluminium coated paper	5,0	B3
4802.55.50	--- Base paper of a kind used to manufacture release paper	5,0	B3
4802.55.90	--- Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
4802.56.20	- - - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	25,0	B7
4802.56.31	- - - - With no side exceeding 36 cm in the unfolded state	5,0	B3
4802.56.39	- - - - Other	5,0	B3
4802.56.90	- - - Other	20,0	B7
4802.57.11	- - - - With no side exceeding 36 cm in the unfolded state	5,0	B3
4802.57.19	- - - - Other	5,0	B3
4802.57.90	- - - Other	20,0	B7
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20,0	B7
4802.58.29	- - - - Other	20,0	B7
4802.58.90	- - - Other	20,0	B7
4802.61.30	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20,0	B7
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5,0	B3
4802.61.90	- - - Other	20,0	B7
4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20,0	B7

HS 2012	Description	Base rate (%)	Category
4802.62.20	- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20,0	B7
4802.62.90	- - - Other	20,0	B7
4802.69.00	- - Other	20,0	B7
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	18,0	B5
4803.00.90	- Other	18,0	B5
4804.11.00	- - Unbleached	15,0	B5
4804.19.00	- - Other	17,0	B5
4804.21.10	- - - Of a kind used for making cement bags	3,0	A
4804.21.90	- - - Other	17,0	B5
4804.29.00	- - Other	17,0	B5
4804.31.10	- - - Electrical grade insulating kraft paper	5,0	B5
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10,0	B5
4804.31.40	- - - Sandpaper base paper	5,0	B3
4804.31.50	- - - Of a kind used for making cement bags	3,0	A
4804.31.90	- - - Other	20,0	B7
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10,0	B5
4804.39.20	- - - Foodpaper	17,0	B5
4804.39.90	- - - Other	17,0	B5
4804.41.10	- - - Electrical grade insulating kraft paper	5,0	B5
4804.41.90	- - - Other	20,0	B7
4804.42.00	- - 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	20,0	B7

HS 2012	Description	Base rate (%)	Category
4804.49.10	- - - Foodboard	20,0	B7
4804.49.90	- - - Other	20,0	B7
4804.51.10	- - - Electrical grade insulating kraft paper	5,0	B5
4804.51.20	- - - Pressboard weighing 600 g/m ² or more	5,0	B3
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10,0	B5
4804.51.90	- - - Other	20,0	B7
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	17,0	B5
4804.59.00	- - Other	20,0	B7
4805.11.00	- - Semi-chemical fluting paper	10,0	B5
4805.12.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	10,0	B5
4805.12.90	- - - Other	10,0	B5
4805.19.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	10,0	B5
4805.19.90	- - - Other	10,0	B5
4805.24.00	- - Weighing 150 g/m ² or less	10,0	B5
4805.25.10	- - - Weighing less than 225 g/m ²	10,0	B5
4805.25.90	- - - Other	10,0	B5
4805.30.10	- - Match box wrapping paper, coloured	10,0	B5
4805.30.90	- - Other	10,0	B5
4805.40.00	- Filter paper and paperboard	5,0	A
4805.50.00	- Felt paper and paperboard	10,0	B5
4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0,6 %	5,0	A

HS 2012	Description	Base rate (%)	Category
4805.91.20	- - - Joss paper	20,0	B7
4805.91.90	- - - Other	5,0	B5
4805.92.10	- - - Multi-ply paper and paperboard	10,0	B5
4805.92.90	- - - Other	10,0	B5
4805.93.10	- - - Multi-ply paper and paperboard	10,0	B5
4805.93.20	- - - Blotting paper	10,0	B5
4805.93.90	- - - Other	10,0	B5
4806.10.00	- Vegetable parchment	3,0	A
4806.20.00	- Greaseproof papers	10,0	B5
4806.30.00	- Tracing papers	3,0	A
4806.40.00	- Glassine and other glazed transparent or translucent papers	5,0	A
4807.00.00	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.	20,0	B7
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10,0	B5
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10,0	B5
4808.90.20	-- Creped or crinkled paper	10,0	B5
4808.90.30	-- Embossed paper	10,0	B5
4808.90.90	-- Other	10,0	B5
4809.20.00	- Self-copy paper	10,0	B5
4809.90.10	-- Carbon paper and similar copying papers	20,0	B7
4809.90.90	-- Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
4810.13.11	----- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5,0	A
4810.13.19	----- Other	10,0	B5
4810.13.91	----- Of a width of 150 mm or less	10,0	B5
4810.13.99	----- Other	10,0	B5
4810.14.11	----- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5,0	A
4810.14.19	----- Other	10,0	B5
4810.14.91	----- Of which no side exceeds 360 mm	10,0	B5
4810.14.99	----- Other	10,0	B5
4810.19.11	----- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5,0	A
4810.19.19	----- Other	10,0	B5
4810.19.91	----- Of which no side exceeds 360 mm	10,0	B5
4810.19.99	----- Other	10,0	B5
4810.22.11	----- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5,0	A
4810.22.19	----- Other	10,0	B5
4810.22.91	----- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5,0	A
4810.22.99	----- Other:	10,0	B5
4810.29.11	----- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5,0	A
4810.29.19	----- Other	10,0	B5
4810.29.91	----- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:	5,0	A

HS 2012	Description	Base rate (%)	Category
4810.29.99	---- Other:	10,0	B5
4810.31.31	---- Base paper of a kind used to manufacture aluminium coated paper	10,0	B5
4810.31.39	---- Other	10,0	B5
4810.31.91	---- Base paper of a kind used to manufacture aluminium coated paper	10,0	B5
4810.31.99	---- Other	10,0	B5
4810.32.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5,0	A
4810.32.90	--- Other	5,0	B5
4810.39.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	10,0	B5
4810.39.90	--- Other	10,0	B5
4810.92.40	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10,0	B5
4810.92.90	--- Other	10,0	B5
4810.99.40	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10,0	B5
4810.99.90	--- Other	10,0	B5
4811.10.21	--- Floor coverings on a base of paper or paperboard	25,0	B7
4811.10.29	--- Other	5,0	B3
4811.10.91	--- Floor coverings on a base of paper or paperboard	25,0	B7
4811.10.99	--- Other	5,0	B3
4811.41.20	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15,0	B5

HS 2012	Description	Base rate (%)	Category
4811.41.90	- - - Other	15,0	B5
4811.49.20	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15,0	B5
4811.49.90	- - - Other	15,0	B5
4811.51.31	- - - - Floor coverings on a base of paper or paperboard	25,0	B7
4811.51.39	- - - - Other	15,0	B5
4811.51.91	- - - - Floor coverings on a base of paper or paperboard	25,0	B7
4811.51.99	- - - - Other	15,0	B5
4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	3,0	A
4811.59.41	- - - - Floor coverings on a base of paper or paperboard	25,0	B7
4811.59.49	- - - - Other	15,0	B5
4811.59.91	- - - - Floor coverings on a base of paper or paperboard	25,0	B7
4811.59.99	- - - - Other	15,0	B5
4811.60.20	- - In strips or rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15,0	B5
4811.60.90	- - Other	15,0	B5
4811.90.41	- - - Floor coverings on a base of paper or paperboard	25,0	B7
4811.90.49	- - - Other	5,0	B3
4811.90.91	- - - Floor coverings on a base of paper or paperboard	25,0	B7

HS 2012	Description	Base rate (%)	Category
4811.90.99	- - - Other	5,0	B5
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	0,0	A
4813.10.00	- In the form of booklets or tubes	20,0	B7
4813.20.00	- In rolls of a width not exceeding 5 cm	20,0	B7
4813.90.10	- - In rolls of a width exceeding 5 cm, coated	20,0	B7
4813.90.90	- - Other	20,0	B7
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25,0	B7
4814.90.00	- Other	20,0	B7
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	10,0	B5
4816.20.90	- - Other	10,0	B5
4816.90.10	- - Carbon paper	20,0	B7
4816.90.20	- - Other copying paper	20,0	B7
4816.90.30	- - Offset plates	10,0	B5
4816.90.40	- - Heat transfer paper	15,0	B5
4816.90.90	- - Other	20,0	B7
4817.10.00	- Envelopes	25,0	B7
4817.20.00	- Letter cards, plain postcards and correspondence cards	25,0	B7
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25,0	B7

HS 2012	Description	Base rate (%)	Category
4818.10.00	- Toilet paper	18,0	B5
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	18,0	B5
4818.30.10	- - Tablecloths	20,0	B7
4818.30.20	- - Serviettes	20,0	B7
4818.50.00	- Articles of apparel and clothing accessories	20,0	B7
4818.90.00	- Other	20,0	B7
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15,0	B5
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15,0	B5
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20,0	B7
4819.40.00	- Other sacks and bags, including cones	20,0	B7
4819.50.00	- Other packing containers, including record sleeves	20,0	B7
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20,0	B7
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25,0	B7
4820.20.00	- Exercise books	25,0	B7
4820.30.00	- Binders (other than book covers), folders and file covers	25,0	B7
4820.40.00	- Manifold business forms and interleaved carbon sets	25,0	B7
4820.50.00	- Albums for samples or for collections	25,0	B7

HS 2012	Description	Base rate (%)	Category
4820.90.00	- Other	25,0	B7
4821.10.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20,0	B7
4821.10.90	-- Other	20,0	B7
4821.90.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20,0	B7
4821.90.90	-- Other	20,0	B7
4822.10.10	-- Cones	5,0	A
4822.10.90	-- Other	5,0	A
4822.90.10	-- Cones	5,0	A
4822.90.90	-- Other	5,0	A
4823.20.10	-- In strips, rolls or sheets	5,0	A
4823.20.90	-- Other	5,0	A
4823.40.21	--- Cardiograph recording paper	0,0	A
4823.40.29	--- Other	0,0	A
4823.40.90	-- Other	0,0	A
4823.61.00	-- Of bamboo	20,0	B7
4823.69.00	-- Other	20,0	B7
4823.70.00	- Moulded or pressed articles of paper pulp	5,0	A
4823.90.10	-- Cocooning frames for silk-worms	20,0	B7
4823.90.20	-- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20,0	B7

HS 2012	Description	Base rate (%)	Category
4823.90.30	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	20,0	B7
4823.90.40	-- Paper tube sets of a kind used for the manufacture of fireworks	20,0	B7
4823.90.51	--- Weighing 150 g/m ² or less	10,0	B5
4823.90.59	--- Other	20,0	B7
4823.90.60	-- Punched jacquard cards	20,0	B7
4823.90.70	-- Fans and handscreens	20,0	B7
4823.90.92	--- Joss paper	20,0	B7
4823.90.94	--- Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	20,0	B7
4823.90.95	--- Floor coverings on a base of paper or paperboard	20,0	B7
4823.90.96	--- Other, cut to shape other than rectangular or square	20,0	B7
4823.90.99	--- Other	20,0	B7
4901.10.00	- In single sheets, whether or not folded	5,0	B7
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0,0	A
4901.99.10	--- Educational, technical, scientific, historical or cultural books	0,0	A
4901.99.90	--- Other	5,0	B7
4902.10.00	- Appearing at least four times a week	0,0	A
4902.90.10	-- Educational, technical, scientific, historical or cultural journals and periodicals	0,0	A
4902.90.90	-- Other	0,0	A
4903.00.00	Children's picture, drawing or colouring books.	0,0	A

HS 2012	Description	Base rate (%)	Category
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	5,0	B7
4905.10.00	- Globes	0,0	A
4905.91.00	- - In book form	0,0	A
4905.99.00	- - Other	0,0	A
4906.00.10	- Plans and drawings, including photographic reproductions on sensitised paper	0,0	A
4906.00.90	- Other	0,0	A
4907.00.10	- Banknotes, being legal tender	0,0	A
4907.00.21	- - Postage stamps	20,0	B7
4907.00.29	- - Other	0,0	A
4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms	0,0	A
4907.00.90	- Other	20,0	B7
4908.10.00	- Transfers (decalcomanias), vitrifiable	5,0	B7
4908.90.00	- Other	20,0	B7
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20,0	B7
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20,0	B7
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	20,0	B7
4911.10.90	- - Other	20,0	B7

HS 2012	Description	Base rate (%)	Category
4911.91.21	- - - - Anatomical or botanical diagrams and charts	10,0	B7
4911.91.29	- - - - Other	20,0	B7
4911.91.31	- - - - Anatomical or botanical diagrams and charts	10,0	B7
4911.91.39	- - - - Other	20,0	B7
4911.91.90	- - - Other	20,0	B7
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	20,0	B7
4911.99.20	- - - Printed labels for explosives	20,0	B7
4911.99.30	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	20,0	B7
4911.99.90	- - - Other	20,0	B7
5001.00.00	Silk-worm cocoons suitable for reeling.	5,0	A
5002.00.00	Raw silk (not thrown).	5,0	A
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10,0	A
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5,0	A
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	5,0	A
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5,0	A
5007.10.10	- - Printed by the traditional batik process	12,0	A
5007.10.90	- - Other	12,0	A

HS 2012	Description	Base rate (%)	Category
5007.20.10	- - Printed by the traditional batik process	12,0	A
5007.20.90	- - Other	12,0	A
5007.90.10	- - Printed by the traditional batik process	12,0	A
5007.90.90	- - Other	12,0	A
5101.11.00	- - Shorn wool	0,0	A
5101.19.00	- - Other	0,0	A
5101.21.00	- - Shorn wool	0,0	A
5101.29.00	- - Other	0,0	A
5101.30.00	- Carbonised	0,0	A
5102.11.00	- - Of Kashmir (cashmere) goats	0,0	A
5102.19.00	- - Other	0,0	A
5102.20.00	- Coarse animal hair	0,0	A
5103.10.00	- Noils of wool or of fine animal hair	10,0	A
5103.20.00	- Other waste of wool or of fine animal hair	10,0	A
5103.30.00	- Waste of coarse animal hair	10,0	A
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	3,0	A
5105.10.00	- Carded wool	0,0	A
5105.21.00	- - Combed wool in fragments	0,0	A
5105.29.00	- - Other	0,0	A
5105.31.00	- - Of Kashmir (cashmere) goats	0,0	A
5105.39.00	- - Other	0,0	A
5105.40.00	- Coarse animal hair, carded or combed	0,0	A

HS 2012	Description	Base rate (%)	Category
5106.10.00	- Containing 85 % or more by weight of wool	5,0	A
5106.20.00	- Containing less than 85 % by weight of wool	5,0	A
5107.10.00	- Containing 85 % or more by weight of wool	5,0	A
5107.20.00	- Containing less than 85 % by weight of wool	5,0	A
5108.10.00	- Carded	5,0	A
5108.20.00	- Combed	5,0	A
5109.10.00	- Containing 85 % or more by weight of wool or of fine animal hair	5,0	A
5109.90.00	- Other	5,0	A
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5,0	A
5111.11.10	- - - Printed by the traditional batik process	12,0	A
5111.11.90	- - - Other	12,0	A
5111.19.10	- - - Printed by the traditional batik process	12,0	A
5111.19.90	- - - Other	12,0	A
5111.20.00	- Other, mixed mainly or solely with man-made filaments	12,0	A
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	12,0	A
5111.90.00	- Other	12,0	A
5112.11.10	- - - Printed by the traditional batik process	12,0	A
5112.11.90	- - - Other	12,0	A
5112.19.10	- - - Printed by the traditional batik process	12,0	A

HS 2012	Description	Base rate (%)	Category
5112.19.90	- - - Other	12,0	A
5112.20.00	- Other, mixed mainly or solely with man-made filaments	12,0	A
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	12,0	A
5112.90.00	- Other	12,0	A
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	12,0	A
5201.00.00	Cotton, not carded or combed.	0,0	A
5202.10.00	- Yarn waste (including thread waste)	10,0	A
5202.91.00	- - Garnetted stock	10,0	A
5202.99.00	- - Other	10,0	A
5203.00.00	Cotton, carded or combed.	0,0	A
5204.11.00	- - Containing 85 % or more by weight of cotton	5,0	A
5204.19.00	- - Other	5,0	A
5204.20.00	- Put up for retail sale	5,0	A
5205.11.00	- - Measuring 714,29 decitex or more (not exceeding 14 metric number)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A

HS 2012	Description	Base rate (%)	Category
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5,0	A
5205.21.00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A
5205.28.00	-- Measuring less than 83,33 decitex (exceeding 120 metric number)	5,0	A
5205.31.00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	5,0	A
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)	5,0	A

HS 2012	Description	Base rate (%)	Category
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)	5,0	A
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)	5,0	A
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5,0	A
5205.41.00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A
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)	5,0	A

HS 2012	Description	Base rate (%)	Category
5205.48.00	-- Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	5,0	A
5206.11.00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	5,0	A
5206.12.00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5,0	A
5206.13.00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5,0	A
5206.14.00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5,0	A
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5,0	A
5206.21.00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	5,0	A
5206.22.00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5,0	A
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)	5,0	A
5206.24.00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5,0	A

HS 2012	Description	Base rate (%)	Category
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5,0	A
5206.31.00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	5,0	A
5206.32.00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5,0	A
5206.33.00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5,0	A
5206.34.00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5,0	A
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5,0	A
5206.41.00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	5,0	A
5206.42.00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5,0	A
5206.43.00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5,0	A

HS 2012	Description	Base rate (%)	Category
5206.44.00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5,0	A
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5,0	A
5207.10.00	- Containing 85 % or more by weight of cotton	5,0	A
5207.90.00	- Other	5,0	A
5208.11.00	-- Plain weave, weighing not more than 100 g/m ²	12,0	A
5208.12.00	-- Plain weave, weighing more than 100 g/m ²	12,0	A
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5208.19.00	-- Other fabrics	12,0	A
5208.21.00	-- Plain weave, weighing not more than 100 g/m ²	12,0	A
5208.22.00	-- Plain weave, weighing more than 100 g/m ²	12,0	A
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5208.29.00	-- Other fabrics	12,0	A
5208.31.00	-- Plain weave, weighing not more than 100 g/m ²	12,0	A
5208.32.00	-- Plain weave, weighing more than 100 g/m ²	12,0	A
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5208.39.00	-- Other fabrics	12,0	A
5208.41.00	-- Plain weave, weighing not more than 100 g/m ²	12,0	A
5208.42.00	-- Plain weave, weighing more than 100 g/m ²	12,0	A
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5208.49.00	-- Other fabrics	12,0	A
5208.51.10	--- Printed by the traditional batik process	12,0	A
5208.51.90	--- Other	12,0	A
5208.52.10	--- Printed by the traditional batik process	12,0	A

HS 2012	Description	Base rate (%)	Category
5208.52.90	- - - Other	12,0	A
5208.59.10	- - - Printed by the traditional batik process	12,0	A
5208.59.90	- - - Other	12,0	A
5209.11.00	- - Plain weave	12,0	A
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	12,0	A
5209.19.00	- - Other fabrics	12,0	A
5209.21.00	- - Plain weave	12,0	A
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	12,0	A
5209.29.00	- - Other fabrics	12,0	A
5209.31.00	- - Plain weave	12,0	A
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	12,0	A
5209.39.00	- - Other fabrics	12,0	A
5209.41.00	- - Plain weave	12,0	A
5209.42.00	- - Denim	12,0	A
5209.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	12,0	A
5209.49.00	- - Other fabrics	12,0	A
5209.51.10	- - - Printed by the traditional batik process	12,0	A
5209.51.90	- - - Other	12,0	A
5209.52.10	- - - Printed by the traditional batik process	12,0	A
5209.52.90	- - - Other	12,0	A
5209.59.10	- - - Printed by the traditional batik process	12,0	A
5209.59.90	- - - Other	12,0	A
5210.11.00	- - Plain weave	12,0	A
5210.19.00	- - Other fabrics	12,0	A
5210.21.00	- - Plain weave	12,0	A

HS 2012	Description	Base rate (%)	Category
5210.29.00	-- Other fabrics	12,0	A
5210.31.00	-- Plain weave	12,0	A
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5210.39.00	-- Other fabrics	12,0	A
5210.41.00	-- Plain weave	12,0	A
5210.49.00	-- Other fabrics	12,0	A
5210.51.10	--- Printed by the traditional batik process	12,0	A
5210.51.90	--- Other	12,0	A
5210.59.10	--- Printed by the traditional batik process	12,0	A
5210.59.90	--- Other	12,0	A
5211.11.00	-- Plain weave	12,0	A
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5211.19.00	-- Other fabrics	12,0	A
5211.20.00	- Bleached	12,0	A
5211.31.00	-- Plain weave	12,0	A
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	12,0	A
5211.39.00	-- Other fabrics	12,0	A
5211.41.00	-- Plain weave	12,0	A
5211.42.00	-- Denim	12,0	A
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	12,0	A
5211.49.00	-- Other fabrics	12,0	A
5211.51.10	--- Printed by the traditional batik process	12,0	A
5211.51.90	--- Other	12,0	A
5211.52.10	--- Printed by the traditional batik process	12,0	A
5211.52.90	--- Other	12,0	A
5211.59.10	--- Printed by the traditional batik process	12,0	A

HS 2012	Description	Base rate (%)	Category
5211.59.90	- - - Other	12,0	A
5212.11.00	- - Unbleached	12,0	A
5212.12.00	- - Bleached	12,0	A
5212.13.00	- - Dyed	12,0	A
5212.14.00	- - Of yarns of different colours	12,0	A
5212.15.10	- - - Printed by the traditional batik process	12,0	A
5212.15.90	- - - Other	12,0	A
5212.21.00	- - Unbleached	12,0	A
5212.22.00	- - Bleached	12,0	A
5212.23.00	- - Dyed	12,0	A
5212.24.00	- - Of yarns of different colours	12,0	A
5212.25.10	- - - Printed by the traditional batik process	12,0	A
5212.25.90	- - - Other	12,0	A
5301.10.00	- Flax, raw or retted	0,0	A
5301.21.00	- - Broken or scutched	0,0	A
5301.29.00	- - Other	0,0	A
5301.30.00	- Flax tow or waste	0,0	A
5302.10.00	- True hemp, raw or retted	0,0	A
5302.90.00	- Other	0,0	A
5303.10.00	- Jute and other textile bast fibres, raw or retted	3,0	A
5303.90.00	- Other	3,0	A
5305.00.10	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)	5,0	A
5305.00.20	- Coconut fibres(coir) and abaca fibres	5,0	A
5305.00.90	- Other	5,0	A
5306.10.00	- Single	3,0	A

HS 2012	Description	Base rate (%)	Category
5306.20.00	- Multiple (folded) or cabled	3,0	A
5307.10.00	- Single	5,0	A
5307.20.00	- Multiple (folded) or cabled	5,0	A
5308.10.00	- Coir yarn	5,0	A
5308.20.00	- True hemp yarn	5,0	A
5308.90.10	-- Paper yarn	5,0	A
5308.90.90	-- Other	5,0	A
5309.11.10	--- Printed by the traditional batik process	12,0	A
5309.11.90	--- Other	12,0	A
5309.19.10	--- Printed by the traditional batik process	12,0	A
5309.19.90	--- Other	12,0	A
5309.21.10	--- Printed by the traditional batik process	12,0	A
5309.21.90	--- Other	12,0	A
5309.29.10	--- Printed by the traditional batik process	12,0	A
5309.29.90	--- Other	12,0	A
5310.10.00	- Unbleached	12,0	A
5310.90.10	-- Printed by the traditional batik process	12,0	A
5310.90.90	-- Other	12,0	A
5311.00.10	- Printed by the traditional batik process	12,0	A
5311.00.90	- Other	12,0	A
5401.10.10	-- Put up for retail sale	5,0	A
5401.10.90	-- Other	5,0	A
5401.20.10	-- Put up for retail sale	5,0	A
5401.20.90	-- Other	5,0	A
5402.11.00	-- Of aramids	0,0	A

HS 2012	Description	Base rate (%)	Category
5402.19.00	- - Other	0,0	A
5402.20.00	- High tenacity yarn of polyesters	0,0	A
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0,0	A
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0,0	A
5402.33.00	- - Of polyesters	0,0	A
5402.34.00	- - Of polypropylene	0,0	A
5402.39.00	- - Other	0,0	A
5402.44.00	- - Elastomeric	0,0	A
5402.45.00	- - Other, of nylon or other polyamides	0,0	A
5402.46.00	- - Other, of polyesters, partially oriented	0,0	A
5402.47.00	- - Other, of polyesters	0,0	A
5402.48.00	- - Other, of polypropylene	0,0	A
5402.49.00	- - Other	0,0	A
5402.51.00	- - Of nylon or other polyamides	0,0	A
5402.52.00	- - Of polyesters	0,0	A
5402.59.10	- - - Of polypropylene	0,0	A
5402.59.90	- - - Other	0,0	A
5402.61.00	- - Of nylon or other polyamides	0,0	A
5402.62.00	- - Of polyesters	0,0	A
5402.69.10	- - - Of polypropylene	0,0	A
5402.69.90	- - - Other	0,0	A
5403.10.00	- High tenacity yarn of viscose rayon	0,0	A
5403.31.10	- - - Textured yarn	0,0	A
5403.31.90	- - - Other	0,0	A

HS 2012	Description	Base rate (%)	Category
5403.32.10	- - - Textured yarn	0,0	A
5403.32.90	- - - Other	0,0	A
5403.33.10	- - - Textured yarn	0,0	A
5403.33.90	- - - Other	0,0	A
5403.39.10	- - - Textured yarn	0,0	A
5403.39.90	- - - Other	0,0	A
5403.41.10	- - - Textured yarn	0,0	A
5403.41.90	- - - Other	0,0	A
5403.42.10	- - - Textured yarn	0,0	A
5403.42.90	- - - Other	0,0	A
5403.49.10	- - - Textured yarn	0,0	A
5403.49.90	- - - Other	0,0	A
5404.11.00	- - Elastomeric	0,0	A
5404.12.00	- - Other, of polypropylene	0,0	A
5404.19.00	- - Other	0,0	A
5404.90.00	- Other	0,0	A
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.	0,0	A
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	5,0	A
5407.10.20	- - Tyre fabrics and conveyor duck	12,0	A
5407.10.90	- - Other	12,0	A
5407.20.00	- Woven fabrics obtained from strip or the like	12,0	A
5407.30.00	- Fabrics specified in Note 9 to Section XI	12,0	A

HS 2012	Description	Base rate (%)	Category
5407.41.10	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	12,0	A
5407.41.90	- - - Other	12,0	A
5407.42.00	- - Dyed	12,0	A
5407.43.00	- - Of yarns of different colours	12,0	A
5407.44.00	- - Printed	12,0	A
5407.51.00	- - Unbleached or bleached	12,0	A
5407.52.00	- - Dyed	12,0	A
5407.53.00	- - Of yarns of different colours	12,0	A
5407.54.00	- - Printed	12,0	A
5407.61.00	- - Containing 85 % or more by weight of non-textured polyester filaments	12,0	A
5407.69.00	- - Other	12,0	A
5407.71.00	- - Unbleached or bleached	12,0	A
5407.72.00	- - Dyed	12,0	A
5407.73.00	- - Of yarns of different colours	12,0	A
5407.74.00	- - Printed	12,0	A
5407.81.00	- - Unbleached or bleached	12,0	A
5407.82.00	- - Dyed	12,0	A
5407.83.00	- - Of yarns of different colours	12,0	A
5407.84.00	- - Printed	12,0	A
5407.91.00	- - Unbleached or bleached	12,0	A
5407.92.00	- - Dyed	12,0	A
5407.93.00	- - Of yarns of different colours	12,0	A
5407.94.00	- - Printed	12,0	A
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	12,0	A

HS 2012	Description	Base rate (%)	Category
5408.21.00	- - Unbleached or bleached	12,0	A
5408.22.00	- - Dyed	12,0	A
5408.23.00	- - Of yarns of different colours	12,0	A
5408.24.00	- - Printed	12,0	A
5408.31.00	- - Unbleached or bleached	12,0	A
5408.32.00	- - Dyed	12,0	A
5408.33.00	- - Of yarns of different colours	12,0	A
5408.34.00	- - Printed	12,0	A
5501.10.00	- Of nylon or other polyamides	0,0	A
5501.20.00	- Of polyesters	0,0	A
5501.30.00	- Acrylic or modacrylic	0,0	A
5501.40.00	- Of polypropylene	0,0	A
5501.90.00	- Other	0,0	A
5502.00.00	Artificial filament tow.	0,0	A
5503.11.00	- - Of aramids	0,0	A
5503.19.00	- - Other	0,0	A
5503.20.00	- Of polyesters	0,0	A
5503.30.00	- Acrylic or modacrylic	0,0	A
5503.40.00	- Of polypropylene	0,0	A
5503.90.00	- Other	0,0	A
5504.10.00	- Of viscose rayon	0,0	A
5504.90.00	- Other	0,0	A
5505.10.00	- Of synthetic fibres	3,0	A
5505.20.00	- Of artificial fibres	3,0	A
5506.10.00	- Of nylon or other polyamides	0,0	A
5506.20.00	- Of polyesters	0,0	A
5506.30.00	- Acrylic or modacrylic	0,0	A
5506.90.00	- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0,0	A
5508.10.10	- - Put up for retail sale	5,0	A
5508.10.90	- - Other	5,0	A
5508.20.10	- - Put up for retail sale	5,0	A
5508.20.90	- - Other	5,0	A
5509.11.00	- - Single yarn	5,0	A
5509.12.00	- - Multiple (folded) or cabled yarn	5,0	A
5509.21.00	- - Single yarn	5,0	A
5509.22.00	- - Multiple (folded) or cabled yarn	5,0	A
5509.31.00	- - Single yarn	5,0	A
5509.32.00	- - Multiple (folded) or cabled yarn	5,0	A
5509.41.00	- - Single yarn	5,0	A
5509.42.00	- - Multiple (folded) or cabled yarn	5,0	A
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	5,0	A
5509.52.10	- - - Single yarn	0,0	A
5509.52.90	- - - Other	5,0	A
5509.53.00	- - Mixed mainly or solely with cotton	5,0	A
5509.59.00	- - Other	5,0	A
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5,0	A
5509.62.00	- - Mixed mainly or solely with cotton	5,0	A
5509.69.00	- - Other	5,0	A
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5,0	A
5509.92.00	- - Mixed mainly or solely with cotton	5,0	A
5509.99.00	- - Other	5,0	A
5510.11.00	- - Single yarn	5,0	A
5510.12.00	- - Multiple (folded) or cabled yarn	5,0	A
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5,0	A

HS 2012	Description	Base rate (%)	Category
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5,0	A
5510.90.00	- Other yarn	5,0	A
5511.10.10	-- Knitting yarn, crochet thread and embroidery thread	5,0	A
5511.10.90	-- Other	5,0	A
5511.20.10	-- Knitting yarn, crochet thread and embroidery thread	5,0	A
5511.20.90	-- Other	5,0	A
5511.30.00	- Of artificial staple fibres	5,0	A
5512.11.00	-- Unbleached or bleached	12,0	A
5512.19.00	-- Other	12,0	A
5512.21.00	-- Unbleached or bleached	12,0	A
5512.29.00	-- Other	12,0	A
5512.91.00	-- Unbleached or bleached	12,0	A
5512.99.00	-- Other	12,0	A
5513.11.00	-- Of polyester staple fibres, plain weave	12,0	A
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12,0	A
5513.13.00	-- Other woven fabrics of polyester staple fibres	12,0	A
5513.19.00	-- Other woven fabrics	12,0	A
5513.21.00	-- Of polyester staple fibres, plain weave	12,0	A
5513.23.00	-- Other woven fabrics of polyester staple fibres	12,0	A
5513.29.00	-- Other woven fabrics	12,0	A
5513.31.00	-- Of polyester staple fibres, plain weave	12,0	A
5513.39.00	-- Other woven fabrics	12,0	A
5513.41.00	-- Of polyester staple fibres, plain weave	12,0	A
5513.49.00	-- Other woven fabrics	12,0	A

HS 2012	Description	Base rate (%)	Category
5514.11.00	-- Of polyester staple fibres, plain weave	12,0	A
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12,0	A
5514.19.00	-- Other woven fabrics	12,0	A
5514.21.00	-- Of polyester staple fibres, plain weave	12,0	A
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12,0	A
5514.23.00	-- Other woven fabrics of polyester staple fibres	12,0	A
5514.29.00	-- Other woven fabrics	12,0	A
5514.30.00	- Of yarns of different colours	12,0	A
5514.41.00	-- Of polyester staple fibres, plain weave	12,0	A
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12,0	A
5514.43.00	-- Other woven fabrics of polyester staple fibres	12,0	A
5514.49.00	-- Other woven fabrics	12,0	A
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	12,0	A
5515.12.00	-- Mixed mainly or solely with man-made filaments	12,0	A
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	12,0	A
5515.19.00	-- Other	12,0	A
5515.21.00	-- Mixed mainly or solely with man-made filaments	12,0	A
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	12,0	A
5515.29.00	-- Other	12,0	A
5515.91.00	-- Mixed mainly or solely with man-made filaments	12,0	A
5515.99.10	--- Mixed mainly or solely with wool or fine animal hair	12,0	A
5515.99.90	--- Other	12,0	A
5516.11.00	-- Unbleached or bleached	12,0	A

HS 2012	Description	Base rate (%)	Category
5516.12.00	-- Dyed	12,0	A
5516.13.00	-- Of yarns of different colours	12,0	A
5516.14.00	-- Printed	12,0	A
5516.21.00	-- Unbleached or bleached	12,0	A
5516.22.00	-- Dyed	12,0	A
5516.23.00	-- Of yarns of different colours	12,0	A
5516.24.00	-- Printed	12,0	A
5516.31.00	-- Unbleached or bleached	12,0	A
5516.32.00	-- Dyed	12,0	A
5516.33.00	-- Of yarns of different colours	12,0	A
5516.34.00	-- Printed	12,0	A
5516.41.00	-- Unbleached or bleached	12,0	A
5516.42.00	-- Dyed	12,0	A
5516.43.00	-- Of yarns of different colours	12,0	A
5516.44.00	-- Printed	12,0	A
5516.91.00	-- Unbleached or bleached	12,0	A
5516.92.00	-- Dyed	12,0	A
5516.93.00	-- Of yarns of different colours	12,0	A
5516.94.00	-- Printed	12,0	A
5601.21.00	-- Of cotton	5,0	A
5601.22.00	-- Of man-made fibres	5,0	A
5601.29.00	-- Other	5,0	A
5601.30.10	-- Polyamide fibre flock	5,0	A
5601.30.20	-- Polypropylene fibre flock	5,0	A
5601.30.90	-- Other	5,0	A
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	12,0	A
5602.21.00	-- Of wool or fine animal hair	12,0	A
5602.29.00	-- Of other textile materials	12,0	A
5602.90.00	- Other	12,0	A

HS 2012	Description	Base rate (%)	Category
5603.11.00	-- Weighing not more than 25 g/m ²	12,0	A
5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	12,0	A
5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	12,0	A
5603.14.00	-- Weighing more than 150 g/m ²	12,0	A
5603.91.00	-- Weighing not more than 25 g/m ²	12,0	A
5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	12,0	A
5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	12,0	A
5603.94.00	-- Weighing more than 150 g/m ²	12,0	A
5604.10.00	- Rubber thread and cord, textile covered	5,0	A
5604.90.10	-- Imitation catgut, of silk yarn	5,0	A
5604.90.20	-- Rubber impregnated textile thread yarn	5,0	A
5604.90.30	-- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5,0	A
5604.90.90	-- Other	5,0	A
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5,0	A
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	12,0	A
5607.21.00	-- Binder or baler twine	12,0	A
5607.29.00	-- Other	12,0	A
5607.41.00	-- Binder or baler twine	12,0	A
5607.49.00	-- Other	12,0	A

HS 2012	Description	Base rate (%)	Category
5607.50.10	-- V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10 000 decitex, of a kind used for sealing pumps, valves and similar articles	12,0	A
5607.50.90	-- Other	12,0	A
5607.90.10	-- Of artificial fibres	12,0	A
5607.90.20	-- Of abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>) or other hard (leaf) fibres	12,0	A
5607.90.30	-- Of jute or other textile bast fibres of heading 53.03	12,0	A
5607.90.90	-- Other	12,0	A
5608.11.00	-- Made up fishing nets	12,0	A
5608.19.20	--- Net bags	12,0	A
5608.19.90	--- Other	10,0	A
5608.90.10	-- Net bags	12,0	A
5608.90.90	-- Other	10,0	A
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	12,0	A
5701.10.10	-- Prayer rugs	12,0	A
5701.10.90	-- Other	12,0	A
5701.90.11	--- Prayer rugs	12,0	A
5701.90.19	--- Other	12,0	A
5701.90.91	--- Prayer rugs	12,0	A
5701.90.99	--- Other	12,0	A
5702.10.00	- Kelem, Schumacks, Karamanie and similar hand-woven rugs	12,0	A

HS 2012	Description	Base rate (%)	Category
5702.20.00	- Floor coverings of coconut fibres (coir)	12,0	A
5702.31.00	-- Of wool or fine animal hair	12,0	A
5702.32.00	-- Of man-made textile materials	12,0	A
5702.39.10	--- Of cotton	12,0	A
5702.39.20	--- Of jute fibres	12,0	A
5702.39.90	--- Other	12,0	A
5702.41.10	--- Prayer rugs	12,0	A
5702.41.90	--- Other	12,0	A
5702.42.10	--- Prayer rugs	12,0	A
5702.42.90	--- Other	12,0	A
5702.49.11	---- Prayer rugs	12,0	A
5702.49.19	---- Other	12,0	A
5702.49.20	--- Of jute fibres	12,0	A
5702.49.90	--- Other	12,0	A
5702.50.10	-- Of cotton	12,0	A
5702.50.20	-- Of jute fibres	12,0	A
5702.50.90	-- Other	12,0	A
5702.91.10	--- Prayer rugs	12,0	A
5702.91.90	--- Other	12,0	A
5702.92.10	--- Prayer rugs	12,0	A
5702.92.90	--- Other	12,0	A
5702.99.11	---- Prayer rugs	12,0	A
5702.99.19	---- Other	12,0	A
5702.99.20	--- Of jute fibres	12,0	A
5702.99.90	--- Other	12,0	A
5703.10.10	-- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12,0	A

HS 2012	Description	Base rate (%)	Category
5703.10.20	-- Prayer rugs	12,0	A
5703.10.90	-- Other	12,0	A
5703.20.10	-- Prayer rugs	12,0	A
5703.20.90	-- Other	12,0	A
5703.30.10	-- Prayer rugs	12,0	A
5703.30.90	-- Other	12,0	A
5703.90.11	--- Prayer rugs	12,0	A
5703.90.19	--- Other	12,0	A
5703.90.21	--- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12,0	A
5703.90.29	--- Other	12,0	A
5703.90.91	--- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12,0	A
5703.90.99	--- Other	12,0	A
5704.10.00	- Tiles, having a maximum surface area of 0,3 m ²	12,0	A
5704.90.00	- Other	12,0	A
5705.00.11	-- Prayer rugs	12,0	A
5705.00.19	-- Other	12,0	A
5705.00.21	-- Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12,0	A
5705.00.29	-- Other	12,0	A
5705.00.91	-- Prayer rugs	12,0	A
5705.00.92	-- Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12,0	A
5705.00.99	-- Other	12,0	A
5801.10.10	-- Impregnated, coated, covered or laminated	12,0	A

HS 2012	Description	Base rate (%)	Category
5801.10.90	-- Other	12,0	A
5801.21.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.21.90	--- Other	12,0	A
5801.22.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.22.90	--- Other	12,0	A
5801.23.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.23.90	--- Other	12,0	A
5801.26.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.26.90	--- Other	12,0	A
5801.27.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.27.90	--- Other	12,0	A
5801.31.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.31.90	--- Other	12,0	A
5801.32.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.32.90	--- Other	12,0	A
5801.33.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.33.90	--- Other	12,0	A
5801.36.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.36.90	--- Other	12,0	A
5801.37.10	--- Impregnated, coated, covered or laminated	12,0	A
5801.37.90	--- Other	12,0	A
5801.90.11	--- Impregnated, coated, covered or laminated	12,0	A
5801.90.19	--- Other	12,0	A
5801.90.91	--- Impregnated, coated, covered or laminated	12,0	A
5801.90.99	--- Other	12,0	A
5802.11.00	-- Unbleached	12,0	A

HS 2012	Description	Base rate (%)	Category
5802.19.00	- - Other	12,0	A
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	12,0	A
5802.30.10	- - Impregnated, coated or covered	12,0	A
5802.30.20	- - Woven, of cotton or of man-made fibres	12,0	A
5802.30.30	- - Woven, of other materials	12,0	A
5802.30.90	- - Other	12,0	A
5803.00.10	- Of cotton	12,0	A
5803.00.20	- Of man-made fibres	12,0	A
5803.00.91	- - Of a kind used to cover crops	12,0	A
5803.00.99	- - Other	12,0	A
5804.10.11	- - - Impregnated, coated, covered or laminated	12,0	A
5804.10.19	- - - Other	12,0	A
5804.10.21	- - - Impregnated, coated, covered or laminated	12,0	A
5804.10.29	- - - Other	12,0	A
5804.10.91	- - - Impregnated, coated, covered or laminated	12,0	A
5804.10.99	- - - Other	12,0	A
5804.21.10	- - - Impregnated, coated, covered or laminated	12,0	A
5804.21.90	- - - Other	12,0	A
5804.29.10	- - - Impregnated, coated, covered or laminated	12,0	A
5804.29.90	- - - Other	12,0	A
5804.30.00	- Hand-made lace	12,0	A
5805.00.10	- Of cotton	12,0	A
5805.00.90	- Other	12,0	A

HS 2012	Description	Base rate (%)	Category
5806.10.10	- - Of silk	12,0	A
5806.10.20	- - Of cotton	12,0	A
5806.10.90	- - Other	12,0	A
5806.20.10	- - Sports tape of a kind used to wrap sports equipment grips	12,0	A
5806.20.90	- - Other	12,0	A
5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	12,0	A
5806.31.20	- - - Backing of a kind used for electrical insulating paper	12,0	A
5806.31.90	- - - Other	12,0	A
5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	12,0	A
5806.32.40	- - - Backing of a kind used for electrical insulating paper	12,0	A
5806.32.90	- - - Other	12,0	A
5806.39.10	- - - Of silk	12,0	A
5806.39.91	- - - - Backing of a kind used for electrical insulating paper	12,0	A
5806.39.99	- - - - Other	12,0	A
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12,0	A
5807.10.00	- Woven	12,0	A
5807.90.00	- Other	12,0	A
5808.10.10	- - Combined with rubber thread	12,0	A
5808.10.90	- - Other	12,0	A
5808.90.10	- - Combined with rubber thread	12,0	A
5808.90.90	- - Other	12,0	A

HS 2012	Description	Base rate (%)	Category
5809.00.00	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.	12,0	A
5810.10.00	- Embroidery without visible ground	12,0	A
5810.91.00	-- Of cotton	12,0	A
5810.92.00	-- Of man-made fibres	12,0	A
5810.99.00	-- Of other textile materials	12,0	A
5811.00.10	- Of wool or fine or coarse animal hair	12,0	A
5811.00.90	- Other	12,0	A
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	12,0	A
5901.90.10	-- Tracing cloth	12,0	A
5901.90.20	-- Prepared painting canvas	12,0	A
5901.90.90	-- Other	12,0	A
5902.10.11	--- Of nylon-6 yarn	3,0	A
5902.10.19	--- Other	5,0	A
5902.10.91	--- Of nylon-6 yarn	5,0	A
5902.10.99	--- Other	5,0	A
5902.20.20	-- Chafer fabric, rubberised	0,0	A
5902.20.91	--- Containing cotton	0,0	A
5902.20.99	--- Other	0,0	A
5902.90.10	-- Chafer fabric, rubberised	0,0	A
5902.90.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
5903.10.00	- With poly(vinyl chloride)	12,0	A
5903.20.00	- With polyurethane	12,0	A
5903.90.00	- Other	12,0	A
5904.10.00	- Linoleum	12,0	A
5904.90.00	- Other	12,0	A
5905.00.10	- Of wool or fine or coarse animal hair	12,0	A
5905.00.90	- Other	12,0	A
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10,0	A
5906.91.00	- - Knitted or crocheted	10,0	A
5906.99.10	- - - Rubberised sheeting suitable for hospital use	5,0	A
5906.99.90	- - - Other	5,0	A
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	10,0	A
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	5,0	A
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10,0	A
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	10,0	A
5907.00.60	- Fabrics impregnated, coated or covered with other substances	10,0	A
5907.00.90	- Other	10,0	A
5908.00.10	- Wicks; incandescent gas mantles	12,0	A
5908.00.90	- Other	12,0	A
5909.00.10	- Fire hoses	0,0	A
5909.00.90	- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
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.	6,0	A
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)	0,0	A
5911.20.00	- Bolting cloth, whether or not made up	0,0	A
5911.31.00	-- Weighing less than 650 g/m ²	0,0	A
5911.32.00	-- Weighing 650 g/m ² or more	0,0	A
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0,0	A
5911.90.10	-- Gaskets and seals	0,0	A
5911.90.90	-- Other	0,0	A
6001.10.00	- Long pile fabrics:	12,0	A
6001.21.00	-- Of cotton	12,0	A
6001.22.00	-- Of man-made fibres	12,0	A
6001.29.00	-- Of other textile materials	12,0	A
6001.91.00	-- Of cotton	12,0	A
6001.92.20	--- Pile fabrics of 100 % polyester staple fibres, of a width not less than 63,5 mm but not more than 76,2 mm, suitable for use in the manufacture of paint rollers	12,0	A

HS 2012	Description	Base rate (%)	Category
6001.92.30	- - - Containing elastomeric yarn or rubber thread	12,0	A
6001.92.90	- - - Other	12,0	A
6001.99.11	- - - - Containing elastomeric yarn or rubber thread	12,0	A
6001.99.19	- - - - Other	12,0	A
6001.99.91	- - - - Containing elastomeric yarn or rubber thread	12,0	A
6001.99.99	- - - - Other	12,0	A
6002.40.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	12,0	A
6002.90.00	- Other	12,0	A
6003.10.00	- Of wool or fine animal hair	12,0	A
6003.20.00	- Of cotton	12,0	A
6003.30.00	- Of synthetic fibres	12,0	A
6003.40.00	- Of artificial fibres	12,0	A
6003.90.00	- Other	12,0	A
6004.10.10	- - Containing by weight not more than 20 % of elastomeric yarn	12,0	A
6004.10.90	- - Other	12,0	A
6004.90.00	- Other	12,0	A
6005.21.00	- - Unbleached or bleached	12,0	A
6005.22.00	- - Dyed	12,0	A
6005.23.00	- - Of yarns of different colours	12,0	A
6005.24.00	- - Printed	12,0	A
6005.31.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12,0	A
6005.31.90	- - - Other	12,0	A
6005.32.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12,0	A

HS 2012	Description	Base rate (%)	Category
6005.32.90	- - - Other	12,0	A
6005.33.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12,0	A
6005.33.90	- - - Other	12,0	A
6005.34.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12,0	A
6005.34.90	- - - Other	12,0	A
6005.41.00	- - Unbleached or bleached	12,0	A
6005.42.00	- - Dyed	12,0	A
6005.43.00	- - Of yarns of different colours	12,0	A
6005.44.00	- - Printed	12,0	A
6005.90.10	- - Of wool or fine animal hair	12,0	A
6005.90.90	- - Other	12,0	A
6006.10.00	- Of wool or fine animal hair	12,0	A
6006.21.00	- - Unbleached or bleached	12,0	A
6006.22.00	- - Dyed	12,0	A
6006.23.00	- - Of yarns of different colours	12,0	A
6006.24.00	- - Printed	12,0	A
6006.31.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12,0	A
6006.31.20	- - - Elastic (combined with rubber threads)	12,0	A
6006.31.90	- - - Other	12,0	A
6006.32.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12,0	A
6006.32.20	- - - Elastic (combined with rubber threads)	12,0	A

HS 2012	Description	Base rate (%)	Category
6006.32.90	- - - Other	12,0	A
6006.33.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.33.90	- - - Other	12,0	A
6006.34.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.34.90	- - - Other	12,0	A
6006.41.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.41.90	- - - Other	12,0	A
6006.42.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.42.90	- - - Other	12,0	A
6006.43.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.43.90	- - - Other	12,0	A
6006.44.10	- - - Elastic (combined with rubber threads)	12,0	A
6006.44.90	- - - Other	12,0	A
6006.90.00	- Other	12,0	A
6101.20.00	- Of cotton	20,0	B5
6101.30.00	- Of man-made fibres	20,0	B3
6101.90.00	- Of other textile materials	20,0	B3
6102.10.00	- Of wool or fine animal hair	20,0	B5
6102.20.00	- Of cotton	20,0	B3
6102.30.00	- Of man-made fibres	20,0	B3
6102.90.00	- Of other textile materials	20,0	B3
6103.10.00	- Suits	20,0	A
6103.22.00	- - Of cotton	20,0	A
6103.23.00	- - Of synthetic fibres	20,0	B5
6103.29.00	- - Of other textile materials	20,0	A
6103.31.00	- - Of wool or fine animal hair	20,0	A
6103.32.00	- - Of cotton	20,0	A

HS 2012	Description	Base rate (%)	Category
6103.33.00	-- Of synthetic fibres	20,0	B3
6103.39.00	-- Of other textile materials	20,0	B3
6103.41.00	-- Of wool or fine animal hair	20,0	A
6103.42.00	-- Of cotton	20,0	B5
6103.43.00	-- Of synthetic fibres	20,0	B5
6103.49.00	-- Of other textile materials	20,0	B3
6104.13.00	-- Of synthetic fibres	20,0	A
6104.19.20	--- Of cotton	20,0	A
6104.19.90	--- Other	20,0	A
6104.22.00	-- Of cotton	20,0	A
6104.23.00	-- Of synthetic fibres	20,0	A
6104.29.00	-- Of other textile materials	20,0	A
6104.31.00	-- Of wool or fine animal hair	20,0	A
6104.32.00	-- Of cotton	20,0	A
6104.33.00	-- Of synthetic fibres	20,0	B5
6104.39.00	-- Of other textile materials	20,0	A
6104.41.00	-- Of wool or fine animal hair	20,0	A
6104.42.00	-- Of cotton	20,0	A
6104.43.00	-- Of synthetic fibres	20,0	B3
6104.44.00	-- Of artificial fibres	20,0	A
6104.49.00	-- Of other textile materials	20,0	A
6104.51.00	-- Of wool or fine animal hair	20,0	A
6104.52.00	-- Of cotton	20,0	A
6104.53.00	-- Of synthetic fibres	20,0	B5
6104.59.00	-- Of other textile materials	20,0	A
6104.61.00	-- Of wool or fine animal hair	20,0	A

HS 2012	Description	Base rate (%)	Category
6104.62.00	- - Of cotton	20,0	A
6104.63.00	- - Of synthetic fibres	20,0	B3
6104.69.00	- - Of other textile materials	20,0	A
6105.10.00	- Of cotton	20,0	B5
6105.20.00	- Of man-made fibres	20,0	B5
6105.90.00	- Of other textile materials	20,0	A
6106.10.00	- Of cotton	20,0	A
6106.20.00	- Of man-made fibres	20,0	A
6106.90.00	- Of other textile materials	20,0	A
6107.11.00	- - Of cotton	20,0	B5
6107.12.00	- - Of man-made fibres	20,0	B3
6107.19.00	- - Of other textile materials	20,0	A
6107.21.00	- - Of cotton	20,0	B5
6107.22.00	- - Of man-made fibres	20,0	A
6107.29.00	- - Of other textile materials	20,0	A
6107.91.00	- - Of cotton	20,0	A
6107.99.00	- - Of other textile materials	20,0	A
6108.11.00	- - Of man-made fibres	20,0	B3
6108.19.20	- - - Of wool or fine animal hair	20,0	A
6108.19.30	- - - Of cotton	20,0	A
6108.19.90	- - - Other	20,0	A
6108.21.00	- - Of cotton	20,0	B5
6108.22.00	- - Of man-made fibres	20,0	B5
6108.29.00	- - Of other textile materials	20,0	A
6108.31.00	- - Of cotton	20,0	B5
6108.32.00	- - Of man-made fibres	20,0	B3

HS 2012	Description	Base rate (%)	Category
6108.39.00	- - Of other textile materials	20,0	A
6108.91.00	- - Of cotton	20,0	A
6108.92.00	- - Of man-made fibres	20,0	A
6108.99.00	- - Of other textile materials	20,0	A
6109.10.10	- - For men or boys	20,0	B5
6109.10.20	- - For women or girls	20,0	B5
6109.90.10	- - For men or boys, of ramie, linen or silk	20,0	B5
6109.90.20	- - For men or boys, of other textile materials	20,0	B5
6109.90.30	- - For women or girls	20,0	B5
6110.11.00	- - Of wool	20,0	B5
6110.12.00	- - Of Kashmir (cashmere) goats	20,0	B5
6110.19.00	- - Other	20,0	B5
6110.20.00	- Of cotton	20,0	B5
6110.30.00	- Of man-made fibres	20,0	B5
6110.90.00	- Of other textile materials	20,0	B5
6111.20.00	- Of cotton	20,0	A
6111.30.00	- Of synthetic fibres	20,0	A
6111.90.00	- Of other textile materials	20,0	A
6112.11.00	- - Of cotton	20,0	A
6112.12.00	- - Of synthetic fibres	20,0	A
6112.19.00	- - Of other textile materials	20,0	A
6112.20.00	- Ski suits	20,0	B3
6112.31.00	- - Of synthetic fibres	20,0	B3
6112.39.00	- - Of other textile materials	20,0	A
6112.41.00	- - Of synthetic fibres	20,0	B3
6112.49.00	- - Of other textile materials	20,0	A

HS 2012	Description	Base rate (%)	Category
6113.00.10	- Divers' suits (wetsuits)	20,0	A
6113.00.30	- Garments used for protection from fire	5,0	A
6113.00.40	- Other protective work garments	20,0	A
6113.00.90	- Other	20,0	A
6114.20.00	- Of cotton	20,0	A
6114.30.20	- - Garments used for protection from fire	5,0	A
6114.30.90	- - Other	20,0	A
6114.90.00	- Of other textile materials	20,0	A
6115.10.10	- - Stockings for varicose veins, of synthetic fibres	20,0	A
6115.10.90	- - Other	20,0	A
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20,0	A
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20,0	A
6115.29.10	- - - Of cotton	20,0	A
6115.29.90	- - - Other	20,0	A
6115.30.10	- - Of cotton	20,0	A
6115.30.90	- - Other	20,0	A
6115.94.00	- - Of wool or fine animal hair	20,0	A
6115.95.00	- - Of cotton	20,0	A
6115.96.00	- - Of synthetic fibres	20,0	A
6115.99.00	- - Of other textile materials	20,0	A
6116.10.10	- - Divers' gloves	20,0	A
6116.10.90	- - Other	20,0	A
6116.91.00	- - Of wool or fine animal hair	20,0	A
6116.92.00	- - Of cotton	20,0	A

HS 2012	Description	Base rate (%)	Category
6116.93.00	-- Of synthetic fibres	20,0	B3
6116.99.00	-- Of other textile materials	20,0	A
6117.10.10	-- Of cotton	20,0	A
6117.10.90	-- Other	20,0	A
6117.80.11	--- Of wool or fine animal hair	20,0	A
6117.80.19	--- Other	20,0	A
6117.80.20	-- Wrist bands, knee bands or ankle bands	20,0	A
6117.80.90	-- Other	20,0	A
6117.90.00	- Parts	20,0	A
6201.11.00	-- Of wool or fine animal hair	20,0	B7
6201.12.00	-- Of cotton	20,0	B7
6201.13.00	-- Of man-made fibres	20,0	B7
6201.19.00	-- Of other textile materials	20,0	B7
6201.91.00	-- Of wool or fine animal hair	20,0	B7
6201.92.00	-- Of cotton	20,0	B7
6201.93.00	-- Of man-made fibres	20,0	B5
6201.99.00	-- Of other textile materials	20,0	B7
6202.11.00	-- Of wool or fine animal hair	20,0	B5
6202.12.00	-- Of cotton	20,0	B7
6202.13.00	-- Of man-made fibres	20,0	B7
6202.19.00	-- Of other textile materials	20,0	B7
6202.91.00	-- Of wool or fine animal hair	20,0	B7
6202.92.00	-- Of cotton	20,0	B7
6202.93.00	-- Of man-made fibres	20,0	B7
6202.99.00	-- Of other textile materials	20,0	B7
6203.11.00	-- Of wool or fine animal hair	20,0	B7

HS 2012	Description	Base rate (%)	Category
6203.12.00	- - Of synthetic fibres	20,0	B7
6203.19.10	- - - Of cotton	20,0	A
6203.19.90	- - - Other	20,0	A
6203.22.00	- - Of cotton	20,0	B5
6203.23.00	- - Of synthetic fibres	20,0	B5
6203.29.10	- - - Of wool or fine animal hair	20,0	B5
6203.29.90	- - - Other	20,0	B5
6203.31.00	- - Of wool or fine animal hair	20,0	A
6203.32.00	- - Of cotton	20,0	B5
6203.33.00	- - Of synthetic fibres	20,0	B5
6203.39.00	- - Of other textile materials	20,0	B5
6203.41.00	- - Of wool or fine animal hair	20,0	B5
6203.42.10	- - - Bib and brace overalls	20,0	B5
6203.42.90	- - - Other	20,0	B5
6203.43.00	- - Of synthetic fibres	20,0	B5
6203.49.00	- - Of other textile materials	20,0	B3
6204.11.00	- - Of wool or fine animal hair	20,0	A
6204.12.00	- - Of cotton	20,0	A
6204.13.00	- - Of synthetic fibres	20,0	B5
6204.19.00	- - Of other textile materials	20,0	A
6204.21.00	- - Of wool or fine animal hair	20,0	A
6204.22.00	- - Of cotton	20,0	A
6204.23.00	- - Of synthetic fibres	20,0	A
6204.29.00	- - Of other textile materials	20,0	A
6204.31.00	- - Of wool or fine animal hair	20,0	A
6204.32.00	- - Of cotton	20,0	B5

HS 2012	Description	Base rate (%)	Category
6204.33.00	- - Of synthetic fibres	20,0	B5
6204.39.00	- - Of other textile materials	20,0	B3
6204.41.00	- - Of wool or fine animal hair	20,0	B5
6204.42.00	- - Of cotton	20,0	B5
6204.43.00	- - Of synthetic fibres	20,0	B7
6204.44.00	- - Of artificial fibres	20,0	B7
6204.49.00	- - Of other textile materials	20,0	B5
6204.51.00	- - Of wool or fine animal hair	20,0	B5
6204.52.00	- - Of cotton	20,0	B7
6204.53.00	- - Of synthetic fibres	20,0	B7
6204.59.00	- - Of other textile materials	20,0	B7
6204.61.00	- - Of wool or fine animal hair	20,0	B5
6204.62.00	- - Of cotton	20,0	B7
6204.63.00	- - Of synthetic fibres	20,0	B7
6204.69.00	- - Of other textile materials	20,0	B7
6205.20.00	- Of cotton	20,0	B5
6205.30.00	- Of man-made fibres	20,0	B7
6205.90.10	- - Of wool or fine animal hair	20,0	B7
6205.90.90	- - Other	20,0	B7
6206.10.00	- Of silk or silk waste	20,0	B3
6206.20.00	- Of wool or fine animal hair	20,0	B3
6206.30.00	- Of cotton	20,0	B3
6206.40.00	- Of man-made fibres	20,0	B5
6206.90.00	- Of other textile materials	20,0	A
6207.11.00	- - Of cotton	20,0	B5

HS 2012	Description	Base rate (%)	Category
6207.19.00	- - Of other textile materials	20,0	B5
6207.21.00	- - Of cotton	20,0	B5
6207.22.00	- - Of man-made fibres	20,0	A
6207.29.00	- - Of other textile materials	20,0	B5
6207.91.00	- - Of cotton	20,0	A
6207.99.10	- - - Of man-made fibres	20,0	A
6207.99.90	- - - Other	20,0	A
6208.11.00	- - Of man-made fibres	20,0	B5
6208.19.00	- - Of other textile materials	20,0	A
6208.21.00	- - Of cotton	20,0	A
6208.22.00	- - Of man-made fibres	20,0	A
6208.29.00	- - Of other textile materials	20,0	A
6208.91.00	- - Of cotton	20,0	A
6208.92.00	- - Of man-made fibres	20,0	A
6208.99.10	- - - Of wool or fine animal hair	20,0	A
6208.99.90	- - - Other	20,0	A
6209.20.30	- - T-shirts, shirts, pyjamas and similar articles	20,0	B5
6209.20.90	- - Other	20,0	B5
6209.30.10	- - Suits, pants and similar articles	20,0	B5
6209.30.30	- - T-shirts, shirts, pyjamas and similar articles	20,0	B5
6209.30.40	- - Clothing accessories	20,0	B5
6209.30.90	- - Other	20,0	B5
6209.90.00	- Of other textile materials	20,0	A
6210.10.11	- - - Garments used for protection from chemical substances, radiation or fire	20,0	B5

HS 2012	Description	Base rate (%)	Category
6210.10.19	- - - Other	20,0	B5
6210.10.90	- - Other	20,0	B5
6210.20.20	- - Garments used for protection from fire	5,0	B5
6210.20.30	- - Garments used for protection from chemical substances or radiation	20,0	B5
6210.20.40	- - Other protective work garments	20,0	B5
6210.20.90	- - Other	20,0	B5
6210.30.20	- - Garments used for protection from fire	5,0	B5
6210.30.30	- - Garments used for protection from chemical substances or radiation	20,0	B5
6210.30.40	- - Other protective work garments	20,0	B5
6210.30.90	- - Other	20,0	B5
6210.40.10	- - Garments used for protection from fire	5,0	B5
6210.40.20	- - Garments used for protection from chemical substances or radiation	20,0	B5
6210.40.90	- - Other	20,0	B5
6210.50.10	- - Garments used for protection from fire	5,0	B5
6210.50.20	- - Garments used for protection from chemical substances or radiation	20,0	B5
6210.50.90	- - Other	20,0	B5
6211.11.00	- - Men's or boys'	20,0	A
6211.12.00	- - Women's or girls'	20,0	A
6211.20.00	- Ski suits	20,0	A
6211.32.10	- - - Garments for fencing or wrestling	20,0	B5
6211.32.20	- - - Pilgrimage robes (ehram)	20,0	B5
6211.32.90	- - - Other	20,0	B5
6211.33.10	- - - Garments for fencing or wrestling	20,0	B3

HS 2012	Description	Base rate (%)	Category
6211.33.20	--- Garments used for protection from fire	5,0	B3
6211.33.30	--- Garments used for protection from chemical substances or radiation	20,0	B3
6211.33.90	--- Other	20,0	B3
6211.39.10	--- Garments for fencing or wrestling	20,0	A
6211.39.20	--- Garments used for protection from fire	5,0	A
6211.39.30	--- Garments used for protection from chemical substances or radiation	20,0	A
6211.39.90	--- Other	20,0	A
6211.42.10	--- Garments for fencing or wrestling	20,0	B3
6211.42.20	--- Prayer cloaks	20,0	B3
6211.42.90	--- Other	20,0	B3
6211.43.10	--- Surgical gowns	20,0	B3
6211.43.20	--- Prayer cloaks	20,0	B3
6211.43.30	--- Anti-explosive protective suits	20,0	B3
6211.43.40	--- Garments for fencing or wrestling	20,0	B3
6211.43.50	--- Garments used for protection from chemical substances, radiation or fire	20,0	B3
6211.43.90	--- Other	20,0	B3
6211.49.10	--- Garments for fencing or wrestling	20,0	A
6211.49.20	--- Garments used for protection from chemical substances, radiation or fire	20,0	A
6211.49.30	--- Prayer cloaks	20,0	A
6211.49.40	--- Other, of wool or fine animal hair	20,0	A
6211.49.90	--- Other	20,0	A
6212.10.10	-- Of cotton	20,0	B5
6212.10.90	-- Of other textile materials	20,0	B5
6212.20.10	-- Of cotton	20,0	B5

HS 2012	Description	Base rate (%)	Category
6212.20.90	-- Of other textile materials	20,0	B5
6212.30.10	-- Of cotton	20,0	B5
6212.30.90	-- Of other textile materials	20,0	B5
6212.90.11	--- Compression garments of a kind used for the treatment of scar tissue and skin grafts	20,0	B5
6212.90.12	--- Athletic supporters	20,0	B5
6212.90.19	--- Other	20,0	B5
6212.90.91	--- Compression garments of a kind used for the treatment of scar tissue and skin grafts	20,0	B5
6212.90.92	--- Athletic supporters	20,0	B5
6212.90.99	--- Other	20,0	B5
6213.20.10	-- Printed by the traditional batik process	20,0	A
6213.20.90	-- Other	20,0	A
6213.90.11	--- Printed by the traditional batik process	20,0	A
6213.90.19	--- Other	20,0	A
6213.90.91	--- Printed by the traditional batik process	20,0	A
6213.90.99	--- Other	20,0	A
6214.10.10	-- Printed by the traditional batik process	20,0	B5
6214.10.90	-- Other	20,0	B5
6214.20.00	- Of wool or fine animal hair	20,0	A
6214.30.10	-- Printed by the traditional batik process	20,0	A
6214.30.90	-- Other	20,0	A
6214.40.10	-- Printed by the traditional batik process	20,0	A
6214.40.90	-- Other	20,0	A
6214.90.10	-- Printed by the traditional batik process	20,0	A
6214.90.90	-- Other	20,0	A
6215.10.10	-- Printed by the traditional batik process	20,0	B3

HS 2012	Description	Base rate (%)	Category
6215.10.90	-- Other	20,0	B3
6215.20.10	-- Printed by the traditional batik process	20,0	A
6215.20.90	-- Other	20,0	A
6215.90.10	-- Printed by the traditional batik process	20,0	A
6215.90.90	-- Other	20,0	A
6216.00.10	- Protective work gloves, mittens and mitts	20,0	A
6216.00.91	-- Of wool or fine animal hair	20,0	A
6216.00.92	-- Of cotton	20,0	A
6216.00.99	-- Other	20,0	A
6217.10.10	-- Judo belts	20,0	A
6217.10.90	-- Other	20,0	A
6217.90.00	- Parts	20,0	A
6301.10.00	- Electric blankets	12,0	A
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	12,0	A
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	12,0	A
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12,0	A
6301.90.00	- Other blankets and travelling rugs	12,0	A
6302.10.00	- Bed linen, knitted or crocheted	12,0	B3
6302.21.00	-- Of cotton	12,0	B3
6302.22.10	--- Of nonwoven fabrics	12,0	A
6302.22.90	--- Other	12,0	B3
6302.29.00	-- Of other textile materials	12,0	B5
6302.31.00	-- Of cotton	12,0	B5
6302.32.10	--- Of nonwoven fabrics	12,0	A

HS 2012	Description	Base rate (%)	Category
6302.32.90	- - - Other	12,0	B5
6302.39.00	- - Of other textile materials	12,0	B5
6302.40.00	- Table linen, knitted or crocheted	12,0	B5
6302.51.00	- - Of cotton	12,0	B5
6302.53.00	- - Of man-made fibres	12,0	B3
6302.59.00	- - Of other textile materials	12,0	B5
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12,0	B5
6302.91.00	- - Of cotton	12,0	B5
6302.93.00	- - Of man-made fibres	12,0	B5
6302.99.00	- - Of other textile materials	12,0	B5
6303.12.00	- - Of synthetic fibres	12,0	A
6303.19.10	- - - Of cotton	12,0	A
6303.19.90	- - - Other	12,0	A
6303.91.00	- - Of cotton	12,0	A
6303.92.00	- - Of synthetic fibres	12,0	A
6303.99.00	- - Of other textile materials	12,0	A
6304.11.00	- - Knitted or crocheted	12,0	B5
6304.19.10	- - - Of cotton	12,0	B5
6304.19.20	- - - Other, nonwoven	12,0	B5
6304.19.90	- - - Other	12,0	B5
6304.91.10	- - - Mosquito nets	12,0	B5
6304.91.90	- - - Other	12,0	B5
6304.92.00	- - Not knitted or crocheted, of cotton	12,0	B5
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	12,0	B5
6304.99.00	- - Not knitted or crocheted, of other textile materials	12,0	B5



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ANNEX 4 – PART 2/2

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

Appendix 2-A-2 (Part 2)

HS 2012	Description	Base rate (%)	Category
6305.10.11	--- Of jute	12,0	A
6305.10.19	--- Other	12,0	A
6305.10.21	--- Of jute	12,0	A
6305.10.29	--- Other	12,0	A
6305.20.00	- Of cotton	12,0	A
6305.32.10	--- Nonwoven	12,0	A
6305.32.20	--- Knitted or crocheted	12,0	A
6305.32.90	--- Other	12,0	A
6305.33.10	--- Knitted or crocheted	12,0	A
6305.33.20	--- Of woven fabrics of strip or the like	12,0	A
6305.33.90	--- Other	12,0	A
6305.39.10	--- Nonwoven	12,0	A
6305.39.20	--- Knitted or crocheted	12,0	A
6305.39.90	--- Other	12,0	A
6305.90.10	-- Of hemp of heading 53.05	12,0	A
6305.90.20	-- Of coconut (coir) of heading 53.05	12,0	A
6305.90.90	-- Other	12,0	A
6306.12.00	-- Of synthetic fibres	12,0	A
6306.19.10	--- Of vegetable textile fibres of heading 53.05	12,0	A
6306.19.20	--- Of cotton	12,0	A
6306.19.90	--- Other	12,0	A
6306.22.00	-- Of synthetic fibres	12,0	A
6306.29.10	--- Of cotton	12,0	A
6306.29.90	--- Other	12,0	A

HS 2012	Description	Base rate (%)	Category
6306.30.00	- Sails	12,0	A
6306.40.10	-- Of cotton	12,0	A
6306.40.90	-- Other	12,0	A
6306.90.00	- Other	12,0	A
6307.10.10	-- Nonwoven other than felt	12,0	A
6307.10.20	-- Of felt	12,0	A
6307.10.90	-- Other	12,0	A
6307.20.00	- Life-jackets and life-belts	0,0	A
6307.90.30	-- Umbrella covers in pre-cut triangular form	20,0	A
6307.90.40	-- Surgical masks	5,0	A
6307.90.61	--- Suitable for industrial use	5,0	A
6307.90.69	--- Other	20,0	A
6307.90.70	-- Fans and handscreens	20,0	A
6307.90.90	-- Other	20,0	A
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	20,0	A
6309.00.00	Worn clothing and other worn articles.	100,0	B10
6310.10.10	-- Used or new rags	50,0	B10
6310.10.90	-- Other	50,0	B10
6310.90.10	-- Used or new rags	50,0	B10
6310.90.90	-- Other	50,0	B10

HS 2012	Description	Base rate (%)	Category
6401.10.00	- Footwear incorporating a protective metal toe-cap	30,0	A
6401.92.00	-- Covering the ankle but not covering the knee	30,0	A
6401.99.00	-- Other	30,0	A
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	30,0	A
6402.19.10	--- Wrestling footwear	30,0	A
6402.19.90	--- Other	30,0	A
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30,0	A
6402.91.10	--- Diving boots	30,0	A
6402.91.91	---- Incorporating a protective metal toe-cap	30,0	A
6402.91.99	---- Other	30,0	A
6402.99.10	--- Incorporating a protective metal toe-cap	0,0	A
6402.99.90	--- Other	0,0	A
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	30,0	B3
6403.19.10	--- Fitted with spikes, cleats or the like	30,0	A
6403.19.20	--- Riding boots or bowling shoes	30,0	A
6403.19.30	--- Footwear for wrestling, weight-lifting or gymnastics	30,0	A
6403.19.90	--- Other	30,0	A

HS 2012	Description	Base rate (%)	Category
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30,0	B3
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	30,0	B3
6403.51.00	-- Covering the ankle	30,0	B7
6403.59.00	-- Other	30,0	B7
6403.91.00	-- Covering the ankle	30,0	B5
6403.99.00	-- Other	30,0	B7
6404.11.10	--- Fitted with spikes, cleats or the like	30,0	A
6404.11.20	--- Footwear for wrestling, weight-lifting or gymnastics	30,0	A
6404.11.90	--- Other	30,0	A
6404.19.00	-- Other	30,0	B3
6404.20.00	- Footwear with outer soles of leather or composition leather	30,0	A
6405.10.00	- With uppers of leather or composition leather	30,0	B3
6405.20.00	- With uppers of textile materials	30,0	A
6405.90.00	- Other	30,0	A
6406.10.10	-- Metal toe-caps	15,0	A
6406.10.90	-- Other	15,0	A
6406.20.00	- Outer soles and heels, of rubber or plastics	30,0	A
6406.90.10	-- Of wood	15,0	A
6406.90.21	--- Of iron or steel	5,0	A

HS 2012	Description	Base rate (%)	Category
6406.90.29	--- Other	5,0	A
6406.90.31	--- In-soles	5,0	A
6406.90.32	--- Complete soles	5,0	A
6406.90.39	--- Other	5,0	A
6406.90.91	--- Gaiters, leggings and similar articles and parts thereof	5,0	A
6406.90.99	--- Other	5,0	A
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.	10,0	B5
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.	10,0	B5
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	25,0	B5
6505.00.10	- Headgear of a kind used for religious purposes	25,0	B5
6505.00.20	- Hair-nets	25,0	B5
6505.00.90	- Other	25,0	B5
6506.10.10	-- Helmets for motorcyclists	20,0	B5
6506.10.20	-- Industrial safety helmets and firefighters' helmets, excluding steel helmets	0,0	A
6506.10.30	-- Steel helmets	0,0	A
6506.10.40	-- Water-polo headgear	0,0	A
6506.10.90	-- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
6506.91.00	--	Of rubber or of plastics	25,0	B5
6506.99.10	---	Of furskin	25,0	B5
6506.99.90	---	Other	25,0	B5
6507.00.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	25,0	B5
6601.10.00	-	Garden or similar umbrellas	25,0	B5
6601.91.00	--	Having a telescopic shaft	25,0	B5
6601.99.00	--	Other	25,0	B5
6602.00.00		Walking-sticks, seat-sticks, whips, riding-crops and the like.	25,0	B5
6603.20.00	-	Umbrella frames, including frames mounted on shafts (sticks)	25,0	B5
6603.90.10	--	For articles of heading 66.01	25,0	B5
6603.90.20	--	For articles of heading 66.02	25,0	B5
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 05.05 and worked quills and scapes).	20,0	B5
6702.10.00	-	Of plastics	25,0	B5
6702.90.10	--	Of paper	30,0	B5
6702.90.20	--	Of textile materials	30,0	B5
6702.90.90	--	Other	30,0	B5

HS 2012		Description	Base rate (%)	Category
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.	20,0	B5
6704.11.00	--	Complete wigs	25,0	B5
6704.19.00	--	Other	25,0	B5
6704.20.00	-	Of human hair	25,0	B5
6704.90.00	-	Of other materials	25,0	B5
6801.00.00		Setts, curbstones and flagstones, of natural stone (except slate).	20,0	B5
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	20,0	B5
6802.21.00	--	Marble, travertine and alabaster	10,0	B5
6802.23.00	--	Granite	10,0	B5
6802.29.10	---	Other calcareous stone	10,0	B5
6802.29.90	---	Other	10,0	B5
6802.91.10	---	Marble	10,0	B5
6802.91.90	---	Other	10,0	B5
6802.92.00	--	Other calcareous stone	20,0	B5
6802.93.00	--	Granite	10,0	B5

HS 2012	Description	Base rate (%)	Category
6802.99.00	-- Other stone	20,0	B5
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	20,0	B5
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	20,0	B5
6804.21.00	-- Of agglomerated synthetic or natural diamond	0,0	A
6804.22.00	-- Of other agglomerated abrasives or of ceramics	20,0	B5
6804.23.00	-- Of natural stone	20,0	B5
6804.30.00	- Hand sharpening or polishing stones	20,0	B5
6805.10.00	- On a base of woven textile fabric only	10,0	B5
6805.20.00	- On a base of paper or paperboard only	10,0	B5
6805.30.00	- On a base of other materials	10,0	B5
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5,0	B5
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5,0	B5
6806.90.00	- Other	5,0	B5
6807.10.00	- In rolls	5,0	B5
6807.90.10	-- Tiles	5,0	B5
6807.90.90	-- Other	5,0	B5
6808.00.10	- Roofing tiles, panels, boards, blocks and similar articles	30,0	B5

HS 2012	Description	Base rate (%)	Category
6808.00.90	- Other	30,0	B5
6809.11.00	-- Faced or reinforced with paper or paperboard only	30,0	B5
6809.19.10	--- Tiles	30,0	B5
6809.19.90	--- Other	30,0	B5
6809.90.10	-- Dental moulds of plaster	10,0	B5
6809.90.90	-- Other	30,0	B5
6810.11.00	-- Building blocks and bricks	35,0	B5
6810.19.10	--- Tiles	35,0	B5
6810.19.90	--- Other	35,0	B5
6810.91.00	-- Prefabricated structural components for building or civil engineering	35,0	B5
6810.99.00	-- Other	35,0	B5
6811.40.10	-- Corrugated sheets	20,0	B5
6811.40.21	--- Floor or wall tiles containing plastics	20,0	B5
6811.40.29	--- Other	20,0	B5
6811.40.30	-- Tubes or pipes	20,0	B5
6811.40.40	-- Tube or pipe fittings	20,0	B5
6811.40.90	-- Other	20,0	B5
6811.81.00	-- Corrugated sheets	20,0	B5
6811.82.10	--- Floor or wall tiles containing plastics	20,0	B5
6811.82.90	--- Other	20,0	B5
6811.89.10	--- Tubes or pipes	20,0	B5
6811.89.20	--- Tube or pipe fittings	20,0	B5
6811.89.90	--- Other	20,0	B5
6812.80.20	-- Clothing	10,0	B5

HS 2012		Description	Base rate (%)	Category
6812.80.30	--	Paper, millboard and felt	10,0	B5
6812.80.40	--	Floor or wall tiles	10,0	B5
6812.80.50	--	Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	10,0	B5
6812.80.90	--	Other	10,0	B5
6812.91.10	---	Clothing	10,0	B5
6812.91.90	---	Other	10,0	B5
6812.92.00	--	Paper, millboard and felt	10,0	B5
6812.93.00	--	Compressed asbestos fibre jointing, in sheets or rolls	10,0	B5
6812.99.11	----	Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	10,0	B5
6812.99.19	----	Other	10,0	B5
6812.99.20	---	Floor or wall tiles	10,0	B5
6812.99.90	---	Other	10,0	B5
6813.20.10	--	Brake linings and pads	10,0	B5
6813.20.90	--	Other	10,0	B5
6813.81.00	--	Brake linings and pads	10,0	B5
6813.89.00	--	Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10,0	B5
6814.90.00	- Other	10,0	B5
6815.10.10	-- Yarn or thread	5,0	B5
6815.10.20	-- Bricks, paving slabs, floor tiles and similar articles	15,0	B5
6815.10.91	--- Carbon fibres	10,0	B5
6815.10.99	--- Other	15,0	B5
6815.20.00	- Articles of peat	20,0	B5
6815.91.00	-- Containing magnesite, dolomite or chromite	10,0	B5
6815.99.00	-- Other	5,0	B5
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.	20,0	B7
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	10,0	B7
6902.20.00	- 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	10,0	B7
6902.90.00	- Other	10,0	B7
6903.10.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	5,0	B5

HS 2012	Description	Base rate (%)	Category
6903.20.00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5,0	B5
6903.90.00	- Other	5,0	B7
6904.10.00	- Building bricks	35,0	B7
6904.90.00	- Other	35,0	B7
6905.10.00	- Roofing tiles	45,0	B7
6905.90.00	- Other	45,0	B7
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	35,0	B7
6907.10.10	-- Paving, hearth or wall tiles	45,0	B7
6907.10.90	-- Other	45,0	B5
6907.90.10	-- Paving, hearth or wall tiles	35,0	B5
6907.90.20	-- Lining tiles of a kind used for grinding mills	20,0	B7
6907.90.90	-- Other	35,0	B7
6908.10.10	-- Paving, hearth or wall tiles	45,0	B7
6908.10.90	-- Other	45,0	B7
6908.90.11	--- Paving, hearth or wall tiles	35,0	B7
6908.90.19	--- Other	35,0	B7
6908.90.91	--- Paving, hearth or wall tiles	35,0	B7
6908.90.99	-- Other	35,0	B7
6909.11.00	-- Of porcelain or china	5,0	B5
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	5,0	B5

HS 2012	Description	Base rate (%)	Category
6909.19.00	-- Other	5,0	B5
6909.90.00	- Other	20,0	B7
6910.10.00	- Of porcelain or china	35,0	B7
6910.90.00	- Other	35,0	B7
6911.10.00	- Tableware and kitchenware	35,0	B7
6911.90.00	- Other	35,0	B7
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	35,0	B7
6913.10.10	-- Ornamental cigarette boxes and ashtrays	30,0	B7
6913.10.90	-- Other	30,0	B7
6913.90.10	-- Ornamental cigarette boxes and ashtrays	30,0	B7
6913.90.90	-- Other	30,0	B7
6914.10.00	- Of porcelain or china	30,0	B7
6914.90.00	- Other	30,0	B7
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	0,0	A
7002.10.00	- Balls	3,0	A
7002.20.00	- Rods	3,0	A
7002.31.10	--- Of a kind used to manufacture vacuum tubes	25,0	B5
7002.31.90	--- Other	3,0	A
7002.32.10	--- Of a kind used to manufacture vacuum tubes	25,0	B5
7002.32.20	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5,0	A

HS 2012	Description	Base rate (%)	Category
7002.32.90	--- Other	3,0	A
7002.39.10	--- Of a kind used to manufacture vacuum tubes	25,0	B5
7002.39.20	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5,0	A
7002.39.90	--- Other	3,0	A
7003.12.10	--- Optical glass, not optically worked	5,0	A
7003.12.20	--- Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	40,0	B7
7003.12.90	--- Other	40,0	B7
7003.19.10	--- Optical glass, not optically worked	5,0	A
7003.19.90	--- Other	40,0	B7
7003.20.00	- Wired sheets	40,0	B7
7003.30.00	- Profiles	40,0	B7
7004.20.10	-- Optical glass, not optically worked	5,0	A
7004.20.90	-- Other	40,0	B7
7004.90.10	-- Optical glass, not optically worked	5,0	A
7004.90.90	-- Other	40,0	B7
7005.10.10	-- Optical glass, not optically worked	5,0	A
7005.10.90	-- Other	30,0	B7
7005.21.10	--- Optical glass, not optically worked	5,0	A
7005.21.90	--- Other	40,0	B7
7005.29.10	--- Optical glass, not optically worked	5,0	A
7005.29.90	--- Other	40,0	B7
7005.30.00	- Wired glass	25,0	B7

HS 2012	Description	Base rate (%)	Category
7006.00.10	- Optical glass, not optically worked	5,0	A
7006.00.90	- Other	30,0	B7
7007.11.10	--- Suitable for vehicles of Chapter 87	15,0	B7
7007.11.20	--- Suitable for aircraft or spacecraft of Chapter 88	0,0	A
7007.11.30	--- Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3,0	A
7007.11.40	--- Suitable for vessels of Chapter 89	3,0	A
7007.19.10	--- Suitable for goods of heading 84.29 or 84.30	15,0	B7
7007.19.90	--- Other	15,0	B7
7007.21.10	--- Suitable for vehicles of Chapter 87	15,0	B7
7007.21.20	--- Suitable for aircraft or spacecraft of Chapter 88	0,0	A
7007.21.30	--- Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3,0	A
7007.21.40	--- Suitable for vessels of Chapter 89	3,0	A
7007.29.10	--- Suitable for goods of heading 84.29 or 84.30	15,0	B7
7007.29.90	--- Other	15,0	B7
7008.00.00	Multiple-walled insulating units of glass.	25,0	B7
7009.10.00	- Rear-view mirrors for vehicles	15,0	B7
7009.91.00	-- Unframed	25,0	B7
7009.92.00	-- Framed	30,0	B7
7010.10.00	- Ampoules	10,0	B7
7010.20.00	- Stoppers, lids and other closures	20,0	B7
7010.90.10	-- Carboys and demijohns	20,0	B7

HS 2012	Description	Base rate (%)	Category
7010.90.40	-- Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	5,0	B3
7010.90.90	-- Other	20,0	B7
7011.10.10	-- Stems	5,0	B3
7011.10.90	-- Other	25,0	B7
7011.20.00	- For cathode-ray tubes	0,0	A
7011.90.00	- Other	25,0	B7
7013.10.00	- Of glass-ceramics	35,0	B7
7013.22.00	-- Of lead crystal	30,0	B7
7013.28.00	-- Other	35,0	B7
7013.33.00	-- Of lead crystal	30,0	B7
7013.37.00	-- Other	35,0	B7
7013.41.00	-- Of lead crystal	30,0	B7
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	35,0	B7
7013.49.00	-- Other	35,0	B7
7013.91.00	-- Of lead crystal	30,0	B7
7013.99.00	-- Other	35,0	B7
7014.00.10	- Of a kind suitable for use in motor vehicles	5,0	B3
7014.00.90	- Other	5,0	B3
7015.10.00	- Glasses for corrective spectacles	3,0	A
7015.90.10	-- Clock or watch glasses	5,0	B3
7015.90.90	-- Other	5,0	B3

HS 2012	Description	Base rate (%)	Category
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	25,0	B7
7016.90.00	- Other	45,0	B7
7017.10.10	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0,0	A
7017.10.90	-- Other	0,0	A
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	0,0	A
7017.90.00	- Other	0,0	A
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	30,0	B7
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0,0	A
7018.90.00	- Other	30,0	B7
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	3,0	A
7019.12.00	-- Rovings	3,0	A
7019.19.10	--- Yarn	3,0	A
7019.19.90	--- Other	3,0	A

HS 2012	Description	Base rate (%)	Category
7019.31.00	-- Mats	3,0	A
7019.32.00	-- Thin sheets (voiles)	3,0	A
7019.39.10	--- Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	3,0	A
7019.39.90	--- Other	10,0	B5
7019.40.00	- Woven fabrics of rovings	3,0	A
7019.51.00	-- Of a width not exceeding 30 cm	3,0	A
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	3,0	A
7019.59.00	-- Other	3,0	A
7019.90.10	-- Glass fibres (including glass wool)	3,0	A
7019.90.90	-- Other	3,0	A
7020.00.11	-- Of a kind used for the manufacture of acrylic goods	0,0	A
7020.00.19	-- Other	0,0	A
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0,0	A
7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	40,0	B7
7020.00.40	- Evacuated tubes for solar energy collectors	3,0	B3
7020.00.91	-- Blinds	30,0	B7
7020.00.99	-- Other	30,0	B7

HS 2012	Description	Base rate (%)	Category
7101.10.00	- Natural pearls	3,0	A
7101.21.00	-- Unworked	3,0	A
7101.22.00	-- Worked	3,0	A
7102.10.00	- Unsorted	1,0	A
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	0,0	A
7102.29.00	-- Other	0,0	A
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	0,0	A
7102.39.00	-- Other	0,0	A
7103.10.10	-- Rubies	0,0	A
7103.10.20	-- Jade (nephrite and jadeite)	0,0	A
7103.10.90	-- Other	0,0	A
7103.91.10	--- Rubies	0,0	A
7103.91.90	--- Other	0,0	A
7103.99.00	-- Other	0,0	A
7104.10.10	-- Unworked	0,0	A
7104.10.20	-- Worked	0,0	A
7104.20.00	- Other, unworked or simply sawn or roughly shaped	0,0	A
7104.90.00	- Other	0,0	A
7105.10.00	- Of diamonds	1,0	A
7105.90.00	- Other	1,0	A
7106.10.00	- Powder	1,0	A
7106.91.00	-- Unwrought	1,0	A
7106.92.00	-- Semi-manufactured	1,0	A

HS 2012	Description	Base rate (%)	Category
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	1,0	A
7108.11.00	-- Powder	0,0	A
7108.12.00	-- Other unwrought forms	0,0	A
7108.13.00	-- Other semi-manufactured forms	0,0	A
7108.20.00	- Monetary	0,0	A
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	1,0	A
7110.11.00	-- Unwrought or in powder form	1,0	A
7110.19.00	-- Other	1,0	A
7110.21.00	-- Unwrought or in powder form	1,0	A
7110.29.00	-- Other	1,0	A
7110.31.00	-- Unwrought or in powder form	1,0	A
7110.39.00	-- Other	1,0	A
7110.41.00	-- Unwrought or in powder form	1,0	A
7110.49.00	-- Other	1,0	A
7111.00.10	- Silver or gold, clad with platinum	1,0	A
7111.00.90	- Other	1,0	A
7112.30.00	- Ash containing precious metal or precious metal compounds	1,0	A
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1,0	A
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1,0	A

HS 2012	Description	Base rate (%)	Category
7112.99.10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	1,0	A
7112.99.90	--- Other	1,0	A
7113.11.10	--- Parts	30,0	B7
7113.11.90	--- Other	30,0	B7
7113.19.10	--- Parts	25,0	B7
7113.19.90	--- Other	25,0	B7
7113.20.10	-- Parts	30,0	B7
7113.20.90	-- Other	30,0	B7
7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	30,0	B7
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	30,0	B7
7114.20.00	- Of base metal clad with precious metal	30,0	B7
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	30,0	B7
7115.90.10	-- Of gold or silver	30,0	B7
7115.90.20	-- Of metal clad with gold or silver	30,0	B7
7115.90.90	-- Other	30,0	B7
7116.10.00	- Of natural or cultured pearls	30,0	B7
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	30,0	B7
7117.11.10	--- Parts	30,0	B7
7117.11.90	--- Other	30,0	B7
7117.19.10	--- Bangles	25,0	B7
7117.19.20	--- Other imitation jewellery	25,0	B7

HS 2012	Description	Base rate (%)	Category
7117.19.90	--- Parts	25,0	B7
7117.90.11	--- Wholly of plastics or glass	25,0	B7
7117.90.12	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25,0	B7
7117.90.13	--- Wholly of porcelain or china	25,0	B7
7117.90.19	--- Other	25,0	B7
7117.90.21	--- Wholly of plastics or glass	25,0	B7
7117.90.22	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25,0	B7
7117.90.23	--- Wholly of porcelain or china	25,0	B7
7117.90.29	--- Other	25,0	B7
7117.90.91	--- Wholly of plastics or glass	25,0	B7
7117.90.92	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25,0	B7
7117.90.93	--- Wholly of porcelain or china	25,0	B7
7117.90.99	--- Other	25,0	B7
7118.10.10	-- Silver coin	30,0	B7
7118.10.90	-- Other	30,0	B7
7118.90.10	-- Gold coin, whether or not legal tender	25,0	B7

HS 2012		Description	Base rate (%)	Category
7118.90.20	--	Silver coin, being legal tender	25,0	B7
7118.90.90	--	Other	25,0	B7
7201.10.00	-	Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	0,0	A
7201.20.00	-	Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	0,0	A
7201.50.00	-	Alloy pig iron; spiegeleisen	0,0	A
7202.11.00	--	Containing by weight more than 2 % of carbon	5,0	B5
7202.19.00	--	Other	5,0	B5
7202.21.00	--	Containing by weight more than 55 % of silicon	0,0	A
7202.29.00	--	Other	5,0	B5
7202.30.00	-	Ferro-silico-manganese	5,0	B5
7202.41.00	--	Containing by weight more than 4 % of carbon	5,0	B5
7202.49.00	--	Other	0,0	A
7202.50.00	-	Ferro-silico-chromium	0,0	A
7202.60.00	-	Ferro-nickel	0,0	A
7202.70.00	-	Ferro-molybdenum	0,0	A
7202.80.00	-	Ferro-tungsten and ferro-silico-tungsten	0,0	A
7202.91.00	--	Ferro-titanium and ferro-silico-titanium	0,0	A
7202.92.00	--	Ferro-vanadium	0,0	A
7202.93.00	--	Ferro-niobium	0,0	A

HS 2012	Description	Base rate (%)	Category
7202.99.00	-- Other	0,0	A
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0,0	A
7203.90.00	- Other	0,0	A
7204.10.00	- Waste and scrap of cast iron	3,0	B3
7204.21.00	-- Of stainless steel	0,0	A
7204.29.00	-- Other	0,0	A
7204.30.00	- Waste and scrap of tinned iron or steel	0,0	A
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3,0	B3
7204.49.00	-- Other	0,0	A
7204.50.00	- Remelting scrap ingots	3,0	B3
7205.10.00	- Granules	0,0	A
7205.21.00	-- Of alloy steel	0,0	A
7205.29.00	-- Other	0,0	A
7206.10.10	-- Containing by weight more than 0,6 % of carbon	1,0	A
7206.10.90	-- Other	1,0	A
7206.90.00	- Other	1,0	A
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	7,0	B10
7207.12.10	--- Slabs	0,0	A

HS 2012	Description	Base rate (%)	Category
7207.12.90	--- Other	7,0	B10
7207.19.00	-- Other	7,0	B10
7207.20.10	--- Slabs	0,0	A
7207.20.21	---- Blocks roughly shaped by forging; sheet bars	0,0	A
7207.20.29	---- Other	7,0	B10
7207.20.91	--- Slabs	0,0	A
7207.20.92	---- Blocks roughly shaped by forging; sheet bars	0,0	A
7207.20.99	---- Other	7,0	B10
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0,0	A
7208.25.00	-- Of a thickness of 4,75 mm or more	0,0	A
7208.26.00	-- Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A
7208.27.10	--- Of a thickness of less than 2 mm	0,0	A
7208.27.90	--- Other	0,0	A
7208.36.00	-- Of a thickness exceeding 10 mm	0,0	A
7208.37.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0,0	A
7208.38.00	-- Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A

HS 2012		Description	Base rate (%)	Category
7208.39.00	--	Of a thickness of less than 3 mm	0,0	A
7208.40.00	-	Not in coils, not further worked than hot-rolled, with patterns in relief	0,0	A
7208.51.00	--	Of a thickness exceeding 10 mm	0,0	A
7208.52.00	--	Of a thickness of 4,75 mm or more but not exceeding 10 mm	0,0	A
7208.53.00	--	Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A
7208.54.00	--	Of a thickness of less than 3 mm	0,0	A
7208.90.00	-	Other	0,0	A
7209.15.00	--	Of a thickness of 3 mm or more	7,0	B10
7209.16.00	--	Of a thickness exceeding 1 mm but less than 3 mm	7,0	B10
7209.17.00	--	Of a thickness of 0,5 mm or more but not exceeding 1 mm	7,0	B10
7209.18.10	---	Tin-mill blackplate	0,0	A
7209.18.91	----	Containing by weight less than 0,6 % of carbon and of a thickness of 0,17 mm or less	7,0	B10
7209.18.99	----	Other	7,0	B10
7209.25.00	--	Of a thickness of 3 mm or more	7,0	B10
7209.26.00	--	Of a thickness exceeding 1 mm but less than 3 mm	7,0	B10
7209.27.00	--	Of a thickness of 0,5 mm or more but not exceeding 1 mm	7,0	B10

HS 2012	Description	Base rate (%)	Category
7209.28.10	--- Containing by weight less than 0,6 % of carbon and of a thickness of 0,17 mm or less	7,0	B10
7209.28.90	--- Other	7,0	B10
7209.90.10	-- Corrugated	7,0	B10
7209.90.90	-- Other	7,0	B10
7210.11.10	--- Containing by weight 0,6 % or more of carbon	5,0	B5
7210.11.90	--- Other	5,0	B5
7210.12.10	--- Containing by weight 0,6 % or more of carbon	5,0	B5
7210.12.90	--- Other	5,0	B5
7210.20.10	-- Containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	0,0	A
7210.20.90	-- Other	0,0	A
7210.30.11	--- Of a thickness not exceeding 1,2 mm	10,0	B10
7210.30.12	--- Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	5,0	B5
7210.30.19	--- Other	5,0	B5
7210.30.91	--- Of a thickness not exceeding 1,2 mm	10,0	B10
7210.30.99	--- Other	5,0	B5
7210.41.11	---- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.41.12	---- Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10,0	B10

HS 2012	Description	Base rate (%)	Category
7210.41.19	----- Other	10,0	B10
7210.41.91	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.41.99	----- Other	10,0	B10
7210.49.11	----- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0,04 % of carbon and of a thickness not exceeding 1,2 mm	0,0	A
7210.49.12	----- Other, of a thickness not exceeding 1,2 mm	15,0	B10
7210.49.13	----- Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10,0	B10
7210.49.19	----- Other	10,0	B10
7210.49.91	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.49.99	----- Other	10,0	B10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5,0	B5
7210.61.11	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.61.12	----- Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10,0	B10

HS 2012	Description	Base rate (%)	Category
7210.61.19	----- Other	10,0	B10
7210.61.91	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.61.99	----- Other	10,0	B10
7210.69.11	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.69.12	----- Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10,0	B10
7210.69.19	----- Other	10,0	B10
7210.69.91	----- Of a thickness not exceeding 1,2 mm	15,0	B10
7210.69.99	----- Other	10,0	B10
7210.70.10	-- Containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	5,0	B5
7210.70.90	-- Other	3,0	B3
7210.90.10	-- Containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	5,0	B5
7210.90.90	-- Other	5,0	B5
7211.13.10	--- Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	0,0	A
7211.13.90	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
7211.14.11	----- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7211.14.12	----- Corrugated, containing by weight less than 0,6 % of carbon	0,0	A
7211.14.19	----- Other	0,0	A
7211.14.21	----- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7211.14.22	----- Corrugated, containing by weight less than 0,6 % of carbon	0,0	A
7211.14.29	----- Other	0,0	A
7211.19.11	----- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7211.19.12	----- Corrugated, containing by weight less than 0,6 % of carbon	5,0	B5
7211.19.19	----- Other	0,0	A
7211.19.21	----- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7211.19.22	----- Corrugated, containing by weight less than 0,6 % of carbon	5,0	B5
7211.19.23	----- Other, of a thickness of 0,17 mm or less	0,0	A
7211.19.29	----- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
7211.23.10	--- Corrugated	5,0	B5
7211.23.20	--- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7211.23.30	--- Other, of a thickness of 0,17 mm or less	5,0	B5
7211.23.90	--- Other	5,0	B5
7211.29.10	--- Corrugated	5,0	B5
7211.29.20	--- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7211.29.30	--- Other, of a thickness of 0,17 mm or less	5,0	B5
7211.29.90	--- Other	5,0	B5
7211.90.10	-- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7211.90.20	-- Corrugated, containing by weight less than 0,6 % of carbon	5,0	B5
7211.90.30	-- Other, of a thickness of 0,17 mm or less	5,0	B5
7211.90.90	-- Other	5,0	B5
7212.10.10	-- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7212.10.91	--- Containing by weight less than 0,6 % of carbon	5,0	B5
7212.10.99	--- Other	5,0	B5
7212.20.10	-- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7212.20.20	-- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	5,0	B5

HS 2012	Description	Base rate (%)	Category
7212.20.90	-- Other	5,0	B5
7212.30.10	-- Hoop and strip, of a width not exceeding 400 mm	10,0	B10
7212.30.20	-- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	10,0	B10
7212.30.91	--- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0,04 % of carbon	0,0	A
7212.30.99	--- Other	10,0	B10
7212.40.10	-- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7212.40.20	-- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	5,0	B5
7212.40.90	-- Other	5,0	B5
7212.50.11	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7212.50.12	--- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	0,0	A
7212.50.19	--- Other	0,0	A
7212.50.21	--- Hoop and strip, of a width not exceeding 400 mm	10,0	B10
7212.50.22	--- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	10,0	B10
7212.50.29	--- Other	10,0	B10

HS 2012	Description	Base rate (%)	Category
7212.50.91	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7212.50.92	--- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	0,0	A
7212.50.99	--- Other	0,0	A
7212.60.10	-- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7212.60.20	-- Other, containing by weight less than 0,6 % of carbon and of a thickness of 1,5 mm or less	0,0	A
7212.60.90	-- Other	0,0	A
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15,0	B10
7213.20.00	- Other, of free-cutting steel	0,0	A
7213.91.10	--- Of a kind used for producing soldering sticks	5,0	B7
7213.91.20	--- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7213.91.90	--- Other	0,0	A
7213.99.10	--- Of a kind used for producing soldering sticks	5,0	B5
7213.99.20	--- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7213.99.90	--- Other	0,0	A
7214.10.11	--- Of circular cross-section	0,0	A
7214.10.19	--- Other	0,0	A
7214.10.21	--- Of circular cross-section	0,0	A
7214.10.29	--- Other	0,0	A
7214.20.31	---- Of a kind used for concrete reinforcement (rebars)	15,0	B10

HS 2012	Description	Base rate (%)	Category
7214.20.39	----- Other	0,0	A
7214.20.41	----- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7214.20.49	----- Other	0,0	A
7214.20.51	----- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7214.20.59	----- Other	0,0	A
7214.20.61	----- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7214.20.69	----- Other	0,0	A
7214.30.00	- Other, of free-cutting steel	0,0	A
7214.91.10	--- Containing by weight less than 0,6 % of carbon	0,0	A
7214.91.20	--- Containing by weight 0,6 % or more of carbon	0,0	A
7214.99.10	--- Containing by weight 0,6 % or more of carbon, other than of circular cross-section	0,0	A
7214.99.90	--- Other	0,0	A
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0,0	A
7215.50.10	-- Containing by weight 0,6 % or more of carbon, other than of circular cross-section	0,0	A
7215.50.91	--- Of a kind used for concrete reinforcement (rebars)	15,0	B10
7215.50.99	--- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
7215.90.10	--	Of a kind used for concrete reinforcement (rebars)	15,0	B10
7215.90.90	--	Other	0,0	A
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	10,0	B10
7216.21.00	--	L sections	10,0	B10
7216.22.00	--	T sections	10,0	B10
7216.31.00	--	U sections	10,0	B10
7216.32.00	--	I sections	10,0	B10
7216.33.00	--	H sections	10,0	B10
7216.40.00	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10,0	B10
7216.50.10	--	Of a height of less than 80 mm	10,0	B10
7216.50.90	--	Other	10,0	B10
7216.61.00	--	Obtained from flat-rolled products	10,0	B10
7216.69.00	--	Other	10,0	B10
7216.91.00	--	Cold-formed or cold-finished from flat-rolled products	10,0	B10
7216.99.00	--	Other	10,0	B10
7217.10.10	--	Containing by weight less than 0,25 % of carbon	15,0	B10
7217.10.22	---	Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0,0	A
7217.10.29	---	Other	10,0	B10

HS 2012	Description	Base rate (%)	Category
7217.10.31	--- Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0,0	A
7217.10.39	--- Other	5,0	B5
7217.20.10	-- Containing by weight less than 0,25 % carbon	10,0	B10
7217.20.20	-- Containing by weight 0,25 % or more but less than 0,45 % of carbon	5,0	B5
7217.20.91	--- Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	0,0	A
7217.20.99	--- Other	5,0	B5
7217.30.11	--- Plated or coated with tin	10,0	B10
7217.30.19	--- Other	10,0	B10
7217.30.21	--- Plated or coated with tin	5,0	B5
7217.30.29	--- Other	5,0	B5
7217.30.31	--- Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	0,0	A
7217.30.32	--- Other, plated or coated with tin	5,0	B5
7217.30.39	--- Other	5,0	B5
7217.90.10	-- Containing by weight less than 0,25 % of carbon	10,0	B10
7217.90.90	-- Other	5,0	B5
7218.10.00	- Ingots and other primary forms	0,0	A
7218.91.00	-- Of rectangular (other than square) cross-section	0,0	A
7218.99.00	-- Other	0,0	A
7219.11.00	-- Of a thickness exceeding 10 mm	0,0	A

HS 2012	Description	Base rate (%)	Category
7219.12.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0,0	A
7219.13.00	-- Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A
7219.14.00	-- Of a thickness of less than 3 mm	0,0	A
7219.21.00	-- Of a thickness exceeding 10 mm	0,0	A
7219.22.00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	0,0	A
7219.23.00	- Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A
7219.24.00	-- Of a thickness of less than 3 mm	0,0	A
7219.31.00	-- Of a thickness of 4,75 mm or more	0,0	A
7219.32.00	-- Of a thickness of 3 mm or more but less than 4,75 mm	0,0	A
7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	5,0	B5
7219.34.00	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	5,0	B5
7219.35.00	-- Of a thickness of less than 0,5 mm	5,0	B5
7219.90.00	- Other	0,0	A
7220.11.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7220.11.90	--- Other	0,0	A
7220.12.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A

HS 2012	Description	Base rate (%)	Category
7220.12.90	--- Other	0,0	A
7220.20.10	-- Hoop and strip, of a width not exceeding 400 mm	5,0	B5
7220.20.90	-- Other	5,0	B5
7220.90.10	-- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7220.90.90	-- Other	0,0	A
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0,0	A
7222.11.00	-- Of circular cross-section	0,0	A
7222.19.00	-- Other	0,0	A
7222.20.10	-- Of circular cross-section	0,0	A
7222.20.90	-- Other	0,0	A
7222.30.10	-- Of circular cross-section	10,0	B10
7222.30.90	-- Other	0,0	A
7222.40.10	-- Not further worked than hot-rolled, hot-drawn or extruded	0,0	A
7222.40.90	-- Other	0,0	A
7223.00.00	Wire of stainless steel.	10,0	B10
7224.10.00	- Ingots and other primary forms	0,0	A
7224.90.00	- Other	0,0	A
7225.11.00	-- Grain-oriented	0,0	A
7225.19.00	-- Other	0,0	A
7225.30.10	-- Of high speed steel	0,0	A
7225.30.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
7225.40.10	-- Of high speed steel	0,0	A
7225.40.90	-- Other	0,0	A
7225.50.10	-- Of high speed steel	0,0	A
7225.50.90	-- Other	0,0	A
7225.91.10	--- Of high speed steel	0,0	A
7225.91.90	--- Other	0,0	A
7225.92.10	--- Of high speed steel	0,0	A
7225.92.90	--- Other	0,0	A
7225.99.10	--- Of high speed steel	0,0	A
7225.99.90	--- Other	0,0	A
7226.11.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7226.11.90	--- Other	0,0	A
7226.19.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7226.19.90	--- Other	0,0	A
7226.20.10	-- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7226.20.90	-- Other	0,0	A
7226.91.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A
7226.91.90	--- Other	0,0	A
7226.92.10	--- Hoop and strip, of a width not exceeding 400 mm	0,0	A

HS 2012	Description	Base rate (%)	Category
7226.92.90	--- Other	0,0	A
7226.99.11	---- Plated or coated with zinc	0,0	A
7226.99.19	---- Other	0,0	A
7226.99.91	---- Plated or coated with zinc	0,0	A
7226.99.99	---- Other	0,0	A
7227.10.00	- Of high speed steel	0,0	A
7227.20.00	- Of silico-manganese steel	0,0	A
7227.90.00	- Other	0,0	A
7228.10.10	-- Of circular cross-section	0,0	A
7228.10.90	-- Other	0,0	A
7228.20.11	--- Not further worked than hot-rolled, hot-drawn or extruded	0,0	A
7228.20.19	--- Other	0,0	A
7228.20.91	--- Not further worked than hot-rolled, hot-drawn or extruded	0,0	A
7228.20.99	--- Other	0,0	A
7228.30.10	-- Of circular cross-section	0,0	A
7228.30.90	-- Other	0,0	A
7228.40.10	-- Of circular cross-section	0,0	A
7228.40.90	-- Other	0,0	A
7228.50.10	-- Of circular cross-section	0,0	A

HS 2012	Description	Base rate (%)	Category
7228.50.90	-- Other	0,0	A
7228.60.10	-- Of circular cross-section	0,0	A
7228.60.90	-- Other	0,0	A
7228.70.10	-- Not further worked than hot-rolled, hot-drawn or extruded	0,0	A
7228.70.90	-- Other	0,0	A
7228.80.11	--- Of circular cross-section	0,0	A
7228.80.19	--- Other	0,0	A
7228.80.90	-- Other	0,0	A
7229.20.00	- Of silico-manganese steel	0,0	A
7229.90.10	-- Of high speed steel	0,0	A
7229.90.90	-- Other	0,0	A
7301.10.00	- Sheet piling	0,0	A
7301.20.00	- Angles, shapes and sections	5,0	B5
7302.10.00	- Rails	0,0	A
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0,0	A
7302.40.00	- Fish-plates and sole plates	0,0	A
7302.90.10	-- Sleepers (cross-ties)	0,0	A
7302.90.90	-- Other	0,0	A
7303.00.11	-- Hubless tubes and pipes	10,0	B5
7303.00.19	-- Other	10,0	B5
7303.00.90	- Other	3,0	B3
7304.11.00	-- Of stainless steel	0,0	A

HS 2012	Description	Base rate (%)	Category
7304.19.00	-- Other	0,0	A
7304.22.00	-- Drill pipe of stainless steel	0,0	A
7304.23.00	-- Other drill pipe	0,0	A
7304.24.00	-- Other, of stainless steel	0,0	A
7304.29.00	-- Other	0,0	A
7304.31.10	--- Drillrod casing and tubing with pin and box threads	5,0	B5
7304.31.20	--- High-pressure pipe	0,0	A
7304.31.40	--- Other, having an external diameter of less than 140 mm and containing less than 0,45 % by weight of carbon	10,0	B5
7304.31.90	--- Other	5,0	B5
7304.39.20	--- High-pressure pipe	0,0	A
7304.39.40	--- Other, having an external diameter of less than 140 mm and containing less than 0,45 % by weight of carbon	10,0	B5
7304.39.90	--- Other	5,0	B5
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	0,0	A
7304.49.00	-- Other	0,0	A
7304.51.10	--- Drillrod casing and tubing with pin and box threads	0,0	A
7304.51.90	--- Other	0,0	A
7304.59.00	-- Other	0,0	A
7304.90.10	-- High-pressure pipe	0,0	A

HS 2012	Description	Base rate (%)	Category
7304.90.30	-- Other, having an external diameter of less than 140 mm and containing less than 0,45 % by weight of carbon	10,0	B5
7304.90.90	-- Other	5,0	B5
7305.11.00	-- Longitudinally submerged arc welded	5,0	B5
7305.12.10	--- Electric resistance welded (ERW)	5,0	B5
7305.12.90	--- Other	5,0	B5
7305.19.10	--- Spiral or helical submerged arc welded	10,0	B5
7305.19.90	--- Other	10,0	B5
7305.20.00	- Casing of a kind used in drilling for oil or gas	5,0	B5
7305.31.10	--- Stainless steel pipes and tubes	5,0	B5
7305.31.90	--- Other	5,0	B5
7305.39.10	--- High-pressure pipe	5,0	B5
7305.39.90	--- Other	10,0	B5
7305.90.00	- Other	5,0	B5
7306.11.10	--- Longitudinally electric resistance welded (ERW)	5,0	B5
7306.11.20	--- Spiral or helical submerged arc welded	5,0	B5
7306.11.90	--- Other	5,0	B5
7306.19.10	--- Longitudinally electric resistance welded (ERW)	5,0	B5
7306.19.20	--- Spiral or helical submerged arc welded	5,0	B5
7306.19.90	--- Other	5,0	B5
7306.21.00	-- Welded, of stainless steel	5,0	B5
7306.29.00	-- Other	5,0	B5
7306.30.10	-- Boiler tubes	10,0	B5

HS 2012	Description	Base rate (%)	Category
7306.30.20	-- Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	10,0	B5
7306.30.30	-- Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	10,0	B5
7306.30.40	-- High-pressure pipe	5,0	B5
7306.30.90	-- Other	10,0	B10
7306.40.10	-- Boiler tubes	7,0	B5
7306.40.20	-- Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7,0	B5
7306.40.30	-- Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	7,0	B5
7306.40.90	-- Other	7,0	B5
7306.50.10	-- Boiler tubes	5,0	B5
7306.50.90	-- Other	5,0	B7
7306.61.00	-- Of square or rectangular cross-section	5,0	B7
7306.69.00	-- Of other non-circular cross-section	5,0	B7
7306.90.10	-- Copper brazed pipes and tubes	10,0	B5
7306.90.90	-- Other	10,0	B10
7307.11.10	--- Hubless tube or pipe fittings	5,0	B5
7307.11.90	--- Other	5,0	B5

HS 2012	Description	Base rate (%)	Category
7307.19.00	-- Other	5,0	B5
7307.21.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.21.90	--- Other	5,0	B5
7307.22.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.22.90	--- Other	5,0	B5
7307.23.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.23.90	--- Other	5,0	B5
7307.29.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.29.90	--- Other	5,0	B5
7307.91.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.91.90	--- Other	5,0	B5
7307.92.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.92.90	--- Other	5,0	B5
7307.93.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.93.90	--- Other	5,0	B5
7307.99.10	--- Having an internal diameter of less than 15 cm	5,0	B5
7307.99.90	--- Other	5,0	B5
7308.10.10	-- Prefabricated modular type joined by shear connectors	0,0	A
7308.10.90	-- Other	0,0	A
7308.20.11	--- Prefabricated modular type joined by shear connectors	0,0	A
7308.20.19	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
7308.20.21	--- Prefabricated modular type joined by shear connectors	5,0	B5
7308.20.29	--- Other	5,0	B5
7308.30.00	- Doors, windows and their frames and thresholds for doors	10,0	B5
7308.40.10	-- Prefabricated modular type joined by shear connectors	3,0	A
7308.40.90	-- Other	3,0	A
7308.90.20	-- Prefabricated modular type joined by shear connectors	10,0	B5
7308.90.40	-- Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	10,0	B5
7308.90.50	-- Rails for ships	10,0	B5
7308.90.60	-- Perforated, slotted cable trays	10,0	B5
7308.90.92	--- Guardrails	10,0	B5
7308.90.99	--- Other	10,0	B5
7309.00.11	-- Lined or heat-insulated	5,0	B5
7309.00.19	-- Other	5,0	B5
7309.00.91	-- Lined or heat-insulated	5,0	B5
7309.00.99	-- Other	5,0	B5
7310.10.10	-- Of tinsplate	10,0	B5
7310.10.90	-- Other	10,0	B5
7310.21.10	--- Of a capacity of less than 1 l	12,0	B5

HS 2012	Description	Base rate (%)	Category
7310.21.91	----- Of tinfoil	10,0	B5
7310.21.99	----- Other	10,0	B5
7310.29.10	---- Of a capacity of less than 1 l	15,0	B5
7310.29.91	----- Of tinfoil	10,0	B5
7310.29.99	----- Other	10,0	B5
7311.00.21	-- Of a capacity of less than 30 l	17,0	B5
7311.00.22	-- Of a capacity of 30 l or more, but less than 110 l	5,0	B5
7311.00.29	-- Other	0,0	A
7311.00.93	-- Of a capacity of less than 30 l	17,0	B5
7311.00.94	-- Of a capacity of 30 l or more, but less than 110 l	5,0	B5
7311.00.99	-- Other	0,0	A
7312.10.10	-- Locked coils, flattened strands and non-rotating wire ropes	5,0	B5
7312.10.20	-- Plated or coated with brass and of a diameter not exceeding 3 mm	5,0	B5
7312.10.91	--- Prestressing steel strand	3,0	A
7312.10.99	--- Other	5,0	B5
7312.90.00	- Other	5,0	B5
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.	30,0	B5

HS 2012		Description	Base rate (%)	Category
7314.12.00	--	Endless bands for machinery, of stainless steel	0,0	A
7314.14.00	--	Other woven cloth, of stainless steel	0,0	A
7314.19.10	---	Endless bands for machinery other than of stainless steel	10,0	B5
7314.19.90	---	Other	10,0	B5
7314.20.00	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	15,0	B5
7314.31.00	--	Plated or coated with zinc	20,0	B5
7314.39.00	--	Other	20,0	B5
7314.41.00	--	Plated or coated with zinc	30,0	B5
7314.42.00	--	Coated with plastics	30,0	B5
7314.49.00	--	Other	30,0	B5
7314.50.00	-	Expanded metal	20,0	B5
7315.11.10	---	Bicycle or motorcycle chain	35,0	B5
7315.11.91	----	Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	0,0	A
7315.11.99	----	Other	0,0	A
7315.12.10	---	Bicycle or motorcycle chain	0,0	A
7315.12.90	---	Other	0,0	A
7315.19.10	---	Of bicycle or motorcycle chain	30,0	B5
7315.19.90	---	Other	0,0	A
7315.20.00	-	Skid chain	0,0	A
7315.81.00	--	Stud-link	0,0	A

HS 2012		Description	Base rate (%)	Category
7315.82.00	--	Other, welded link	0,0	A
7315.89.10	---	Bicycle or motorcycle chain	30,0	B5
7315.89.90	---	Other	0,0	A
7315.90.20	--	Of bicycle or motorcycle chain	30,0	B5
7315.90.90	--	Other	0,0	A
7316.00.00		Anchors, grapnels and parts thereof, of iron or steel.	3,0	B3
7317.00.10	-	Wire nails	20,0	B5
7317.00.20	-	Staples	20,0	B5
7317.00.90	-	Other	20,0	B5
7318.11.00	--	Coach screws	5,0	B5
7318.12.00	--	Other wood screws	10,0	B10
7318.13.00	--	Screw hooks and screw rings	10,0	B10
7318.14.00	--	Self-tapping screws	10,0	B10
7318.15.00	--	Other screws and bolts, whether or not with their nuts or washers	10,0	B10
7318.16.00	--	Nuts	10,0	B10
7318.19.00	--	Other	10,0	B10
7318.21.00	--	Spring washers and other lock washers	10,0	B10
7318.22.00	--	Other washers	10,0	B10
7318.23.00	--	Rivets	10,0	B10
7318.24.00	--	Cotters and cotter-pins	10,0	B10
7318.29.00	--	Other	10,0	B10

HS 2012	Description	Base rate (%)	Category
7319.40.00	- Safety pins and other pins	30,0	B10
7319.90.10	-- Sewing, darning or embroidery needles	30,0	B10
7319.90.90	-- Other	30,0	B10
7320.10.11	--- Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	10,0	B10
7320.10.19	--- Other	3,0	B3
7320.10.90	-- Other	3,0	B3
7320.20.10	-- Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	3,0	B7
7320.20.90	-- Other	3,0	B3
7320.90.10	-- Suitable for use on motor vehicles	3,0	B7
7320.90.90	-- Other	3,0	B3
7321.11.00	-- For gas fuel or for both gas and other fuels	15,0	B10
7321.12.00	-- For liquid fuel	20,0	B5
7321.19.00	-- Other, including appliances for solid fuel	20,0	B10
7321.81.00	-- For gas fuel or for both gas and other fuels	15,0	B10
7321.82.00	-- For liquid fuel	25,0	B5
7321.89.00	-- Other, including appliances for solid fuel	20,0	B10
7321.90.10	-- Of kerosene stoves	10,0	B10
7321.90.20	-- Of cooking appliances and plate warmers using gas fuel	10,0	B10
7321.90.90	-- Other	10,0	B10
7322.11.00	-- Of cast iron	27,0	B5
7322.19.00	-- Other	30,0	B5
7322.90.00	- Other	17,0	B5

HS 2012	Description	Base rate (%)	Category
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25,0	B5
7323.91.10	--- Kitchenware	30,0	B5
7323.91.20	--- Ashtrays	30,0	B5
7323.91.90	--- Other	30,0	B5
7323.92.00	-- Of cast iron, enamelled	30,0	B5
7323.93.10	--- Kitchenware	30,0	B5
7323.93.20	--- Ashtrays	30,0	B5
7323.93.90	--- Other	30,0	B5
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	30,0	B5
7323.99.10	--- Kitchenware	20,0	B5
7323.99.20	--- Ashtrays	20,0	B5
7323.99.90	--- Other	20,0	B5
7324.10.10	-- Kitchen sinks	20,0	B5
7324.10.90	-- Other	20,0	B5
7324.21.10	--- Long shaped bathtubs	35,0	B5
7324.21.90	--- Other	35,0	B5
7324.29.00	-- Other:	35,0	B5
7324.90.10	-- Flushing water closets or urinals (fixed type)	20,0	B5
7324.90.30	-- Bedpans and portable urinals	20,0	B5
7324.90.91	--- Parts of kitchen sinks or bathtubs	20,0	B5
7324.90.93	--- Parts of flushing water closets or urinals (fixed type)	20,0	B5
7324.90.99	--- Other	20,0	B5
7325.10.20	-- Manhole covers, gratings and frames therefor	20,0	B5

HS 2012	Description	Base rate (%)	Category
7325.10.90	-- Other	15,0	B5
7325.91.00	-- Grinding balls and similar articles for mills	20,0	B5
7325.99.20	--- Manhole covers, gratings and frames therefor	20,0	B5
7325.99.90	--- Other	20,0	B5
7326.11.00	-- Grinding balls and similar articles for mills	20,0	B5
7326.19.00	-- Other	10,0	B5
7326.20.50	-- Poultry cages and the like	20,0	B5
7326.20.90	-- Other	20,0	B5
7326.90.10	-- Ships' rudders	5,0	B5
7326.90.30	-- Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	15,0	B5
7326.90.60	-- Bunsen burners	15,0	B5
7326.90.70	-- Horseshoes; riding boot spurs	15,0	B5
7326.90.91	--- Cigarette cases and boxes	15,0	B5
7326.90.99	--- Other	15,0	B5
7401.00.00	Copper mattes; cement copper (precipitated copper).	0,0	A
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	0,0	A
7403.11.00	-- Cathodes and sections of cathodes	0,0	A
7403.12.00	-- Wire-bars	0,0	A
7403.13.00	-- Billets	0,0	A
7403.19.00	-- Other	0,0	A
7403.21.00	-- Copper-zinc base alloys (brass)	0,0	A
7403.22.00	-- Copper-tin base alloys (bronze)	0,0	A

HS 2012	Description	Base rate (%)	Category
7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	0,0	A
7404.00.00	Copper waste and scrap.	0,0	A
7405.00.00	Master alloys of copper.	0,0	A
7406.10.00	- Powders of non-lamellar structure	0,0	A
7406.20.00	- Powders of lamellar structure; flakes	0,0	A
7407.10.30	-- Profiles	0,0	A
7407.10.40	-- Bars and rods	3,0	A
7407.21.00	-- Of copper-zinc base alloys (brass)	0,0	A
7407.29.00	-- Other	0,0	A
7408.11.10	--- Of which the maximum cross-sectional dimension does not exceed 14 mm	10,0	B7
7408.11.90	--- Other	5,0	B5
7408.19.00	-- Other	10,0	B7
7408.21.00	-- Of copper-zinc base alloys (brass)	0,0	A
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0,0	A
7408.29.00	-- Other	0,0	A
7409.11.00	-- In coils	0,0	A
7409.19.00	-- Other	0,0	A
7409.21.00	-- In coils	0,0	A
7409.29.00	-- Other	0,0	A
7409.31.00	-- In coils	0,0	A
7409.39.00	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0,0	A
7409.90.00	- Of other copper alloys	0,0	A
7410.11.00	-- Of refined copper	0,0	A
7410.12.00	-- Of copper alloys	0,0	A
7410.21.00	-- Of refined copper	0,0	A
7410.22.00	-- Of copper alloys	0,0	A
7411.10.00	- Of refined copper	5,0	B5
7411.21.00	-- Of copper-zinc base alloys (brass)	5,0	B5
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5,0	B5
7411.29.00	-- Other	3,0	A
7412.10.00	- Of refined copper	0,0	A
7412.20.10	-- Of copper-zinc base alloys (brass)	0,0	A
7412.20.90	-- Other	0,0	A
7413.00.10	- Of a diameter not exceeding 28,28 mm	15,0	B7
7413.00.90	- Other	0,0	A
7415.10.10	-- Nails	20,0	B7
7415.10.20	-- Staples	20,0	B7
7415.10.90	-- Other	20,0	B7
7415.21.00	-- Washers (including spring washers)	10,0	B7
7415.29.00	-- Other	10,0	B7
7415.33.10	--- Screws	10,0	B7
7415.33.20	--- Bolts and nuts	10,0	B7
7415.39.00	-- Other	10,0	B7

HS 2012	Description	Base rate (%)	Category
7418.10.10	-- Pot scourers and scouring or polishing pads, gloves and the like	25,0	B7
7418.10.30	--- Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	25,0	B7
7418.10.90	--- Other	25,0	B7
7418.20.00	- Sanitary ware and parts thereof	30,0	B7
7419.10.00	- Chain and parts thereof	5,0	B5
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	5,0	B5
7419.99.31	---- For machinery	0,0	A
7419.99.39	---- Other	0,0	A
7419.99.40	--- Springs	0,0	A
7419.99.50	--- Cigarette cases or boxes	5,0	B5
7419.99.60	--- Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	5,0	B5
7419.99.70	--- Articles specially designed for use during religious rites	5,0	A
7419.99.90	--- Other	5,0	B5
7501.10.00	- Nickel mattes	0,0	A
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0,0	A

HS 2012	Description	Base rate (%)	Category
7502.10.00	- Nickel, not alloyed	0,0	A
7502.20.00	- Nickel alloys	0,0	A
7503.00.00	Nickel waste and scrap.	0,0	A
7504.00.00	Nickel powders and flakes.	0,0	A
7505.11.00	-- Of nickel, not alloyed	0,0	A
7505.12.00	-- Of nickel alloys	0,0	A
7505.21.00	-- Of nickel, not alloyed	0,0	A
7505.22.00	-- Of nickel alloys	0,0	A
7506.10.00	- Of nickel, not alloyed	0,0	A
7506.20.00	- Of nickel alloys	0,0	A
7507.11.00	-- Of nickel, not alloyed	0,0	A
7507.12.00	-- Of nickel alloys	0,0	A
7507.20.00	- Tube or pipe fittings	0,0	A
7508.10.00	- Cloth, grill and netting, of nickel wire	0,0	A
7508.90.30	-- Bolts and nuts	0,0	A
7508.90.40	-- Other articles suitable for use in construction	0,0	A
7508.90.50	-- Electroplating anodes, including those produced by electrolysis	0,0	A
7508.90.90	-- Other	0,0	A
7601.10.00	- Aluminium, not alloyed	0,0	A
7601.20.00	- Aluminium alloys	0,0	A
7602.00.00	Aluminium waste or scrap.	0,0	A
7603.10.00	- Powders of non-lamellar structure	0,0	A
7603.20.00	- Powders of lamellar structure; flakes	0,0	A
7604.10.10	-- Bars and rods	5,0	B5
7604.10.90	-- Other	10,0	B7

HS 2012	Description	Base rate (%)	Category
7604.21.10	--- Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	10,0	B7
7604.21.90	--- Other	10,0	B7
7604.29.10	--- Extruded bars and rods	5,0	B5
7604.29.30	--- Y-shaped profiles for zip fasteners, in coils	10,0	B7
7604.29.90	--- Other	10,0	B7
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10,0	B7
7605.19.10	--- Of a diameter not exceeding 0,0508 mm	10,0	B7
7605.19.90	--- Other	10,0	B7
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	3,0	B5
7605.29.00	-- Other	3,0	B5
7606.11.10	--- Plain or figured by rolling or pressing, not otherwise surface treated	0,0	A
7606.11.90	--- Other	0,0	A
7606.12.10	--- Can stock including end stock and tab stock, in coils	3,0	B5
7606.12.20	--- Aluminium plates, not sensitised, of a kind used in the printing industry	0,0	A
7606.12.31	---- Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	3,0	B5
7606.12.39	---- Other	3,0	B5

HS 2012	Description	Base rate (%)	Category
7606.12.90	--- Other	3,0	B5
7606.91.00	-- Of aluminium, not alloyed	0,0	A
7606.92.00	-- Of aluminium alloys	3,0	A
7607.11.00	-- Rolled but not further worked	0,0	A
7607.19.00	-- Other	3,0	B5
7607.20.00	- Backed	3,0	B5
7608.10.00	- Of aluminium, not alloyed	3,0	B5
7608.20.00	- Of aluminium alloys	3,0	B5
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	3,0	B5
7610.10.00	- Doors, windows and their frames and thresholds for doors	15,0	B7
7610.90.20	-- Internal or external floating roofs for storage tanks	3,0	A
7610.90.90	-- Other	15,0	B7
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0,0	A
7612.10.00	- Collapsible tubular containers	20,0	B7
7612.90.10	-- Seamless containers of a kind suitable for fresh milk	15,0	B7
7612.90.90	-- Other	15,0	B7
7613.00.00	Aluminium containers for compressed or liquefied gas.	0,0	A

HS 2012	Description	Base rate (%)	Category
7614.10.11	--- Of a diameter not exceeding 25,3 mm	20,0	B7
7614.10.12	--- Of a diameter exceeding 25,3 mm but not exceeding 28,28 mm	15,0	B7
7614.10.19	--- Other	10,0	B7
7614.10.90	-- Other	5,0	B5
7614.90.11	--- Of a diameter not exceeding 25,3 mm	20,0	B7
7614.90.12	--- Of a diameter exceeding 25,3 mm but not exceeding 28,28 mm	15,0	B7
7614.90.19	--- Other	10,0	B7
7614.90.90	-- Other	5,0	B5
7615.10.10	-- Pot scourers and scouring or polishing pads, gloves and the like	30,0	B7
7615.10.90	-- Other	22,0	B7
7615.20.20	-- Bedpans, urinals and chamber-pots	30,0	B7
7615.20.90	-- Other	30,0	B7
7616.10.10	-- Nails	20,0	B7
7616.10.20	-- Staples and hooks; bolts and nuts	20,0	B7
7616.10.90	-- Other	20,0	B7
7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	20,0	B7
7616.99.20	--- Ferrules of a kind suitable for use in the manufacture of pencils	20,0	B7
7616.99.30	--- Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	20,0	B7

HS 2012	Description	Base rate (%)	Category
7616.99.40	--- Bobbins, spools, reels and similar supports for textile yarn	20,0	B7
7616.99.60	--- Spouts and cups of a kind used for latex collection	20,0	B7
7616.99.91	---- Cigarette cases or boxes; blinds	15,0	B7
7616.99.92	---- Expanded metal	15,0	B7
7616.99.99	---- Other	15,0	B7
7801.10.00	- Refined lead	0,0	A
7801.91.00	-- Containing by weight antimony as the principal other element	0,0	A
7801.99.00	-- Other	0,0	A
7802.00.00	Lead waste and scrap.	0,0	A
7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	0,0	A
7804.19.00	-- Other	0,0	A
7804.20.00	- Powders and flakes	0,0	A
7806.00.20	- Bars, rods, profiles and wire	0,0	A
7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0,0	A
7806.00.90	- Other	0,0	A
7901.11.00	-- Containing by weight 99,99 % or more of zinc	0,0	A
7901.12.00	-- Containing by weight less than 99,99 % of zinc	0,0	A
7901.20.00	- Zinc alloys	0,0	A

HS 2012	Description	Base rate (%)	Category
7902.00.00	Zinc waste and scrap.	0,0	A
7903.10.00	- Zinc dust	0,0	A
7903.90.00	- Other	0,0	A
7904.00.00	Zinc bars, rods, profiles and wire.	0,0	A
7905.00.30	- Foil of a thickness not exceeding 0,25 mm	0,0	A
7905.00.90	- Other	0,0	A
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	10,0	B5
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0,0	A
7907.00.91	-- Cigarette cases or boxes; ashtrays	10,0	B5
7907.00.92	-- Other household articles	10,0	B5
7907.00.99	-- Other	10,0	B5
8001.10.00	- Tin, not alloyed	3,0	A
8001.20.00	- Tin alloys	3,0	A
8002.00.00	Tin waste and scrap.	3,0	A
8003.00.10	- Soldering bars	10,0	B5
8003.00.90	- Other	3,0	A
8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0,2 mm	3,0	A
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	3,0	A

HS 2012	Description	Base rate (%)	Category
8007.00.40	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5,0	A
8007.00.91	-- Cigarette cases or boxes; ashtrays	20,0	B5
8007.00.92	-- Other household articles	20,0	B5
8007.00.99	-- Other	20,0	B5
8101.10.00	- Powders	0,0	A
8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	0,0	A
8101.96.00	-- Wire	0,0	A
8101.97.00	-- Waste and scrap	0,0	A
8101.99.10	--- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0,0	A
8101.99.90	--- Other	0,0	A
8102.10.00	- Powders	0,0	A
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	0,0	A
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0,0	A
8102.96.00	-- Wire	0,0	A
8102.97.00	-- Waste and scrap	0,0	A
8102.99.00	-- Other	0,0	A
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0,0	A
8103.30.00	- Waste and scrap	0,0	A
8103.90.00	- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
8104.11.00	--	Containing at least 99,8 % by weight of magnesium	0,0	A
8104.19.00	--	Other	0,0	A
8104.20.00	-	Waste and scrap	0,0	A
8104.30.00	-	Raspings, turnings and granules, graded according to size; powders	0,0	A
8104.90.00	-	Other	0,0	A
8105.20.10	--	Unwrought cobalt	0,0	A
8105.20.90	--	Other	0,0	A
8105.30.00	-	Waste and scrap	0,0	A
8105.90.00	-	Other	0,0	A
8106.00.10	-	Unwrought bismuth; waste and scrap; powders	0,0	A
8106.00.90	-	Other	0,0	A
8107.20.00	-	Unwrought cadmium; powders	0,0	A
8107.30.00	-	Waste and scrap	0,0	A
8107.90.00	-	Other	0,0	A
8108.20.00	-	Unwrought titanium; powders	0,0	A
8108.30.00	-	Waste and scrap	0,0	A
8108.90.00	-	Other	0,0	A
8109.20.00	-	Unwrought zirconium; powders	0,0	A
8109.30.00	-	Waste and scrap	0,0	A
8109.90.00	-	Other	0,0	A
8110.10.00	-	Unwrought antimony; powders	0,0	A
8110.20.00	-	Waste and scrap	0,0	A
8110.90.00	-	Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8111.00.00	Manganese and articles thereof, including waste and scrap.	0,0	A
8112.12.00	-- Unwrought; powders	0,0	A
8112.13.00	-- Waste and scrap	0,0	A
8112.19.00	-- Other	0,0	A
8112.21.00	-- Unwrought; powders	0,0	A
8112.22.00	-- Waste and scrap	0,0	A
8112.29.00	-- Other	0,0	A
8112.51.00	-- Unwrought; powders	0,0	A
8112.52.00	-- Waste and scrap	0,0	A
8112.59.00	-- Other	0,0	A
8112.92.00	-- Unwrought; waste and scrap; powders	0,0	A
8112.99.00	-- Other	0,0	A
8113.00.00	Cermets and articles thereof, including waste and scrap.	0,0	A
8201.10.00	- Spades and shovels	20,0	B3
8201.30.10	-- Hoes and rakes	20,0	B3
8201.30.90	-- Other	20,0	B3
8201.40.00	- Axes, bill hooks and similar hewing tools	20,0	B3
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	20,0	B3
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	20,0	B3
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	20,0	B3
8202.10.00	- Hand saws	20,0	B3

HS 2012	Description	Base rate (%)	Category
8202.20.10	-- Blanks	10,0	B3
8202.20.90	-- Other	10,0	B3
8202.31.10	--- Blanks	0,0	A
8202.31.90	--- Other	0,0	A
8202.39.00	-- Other, including parts	0,0	A
8202.40.00	- Chain saw blades	0,0	A
8202.91.00	-- Straight saw blades, for working metal	0,0	A
8202.99.10	--- Straight saw blades	0,0	A
8202.99.90	--- Other	0,0	A
8203.10.00	- Files, rasps and similar tools	20,0	B3
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20,0	B3
8203.30.00	- Metal cutting shears and similar tools	5,0	B3
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10,0	B3
8204.11.00	-- Non-adjustable	20,0	B3
8204.12.00	-- Adjustable	20,0	B3
8204.20.00	- Interchangeable spanner sockets, with or without handles	20,0	B3
8205.10.00	- Drilling, threading or tapping tools	5,0	B3
8205.20.00	- Hammers and sledge hammers	20,0	B3
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	20,0	B3
8205.40.00	- Screwdrivers	20,0	B3

HS 2012	Description	Base rate (%)	Category
8205.51.10	--- Flat irons	20,0	B3
8205.51.90	--- Other	20,0	B3
8205.59.00	-- Other	20,0	B3
8205.60.00	- Blow lamps	20,0	B3
8205.70.00	- Vices, clamps and the like	20,0	B3
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	20,0	B3
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	20,0	B3
8207.13.00	-- With working part of cermets	0,0	A
8207.19.00	-- Other, including parts	0,0	A
8207.20.00	- Dies for drawing or extruding metal	0,0	A
8207.30.00	- Tools for pressing, stamping or punching	0,0	A
8207.40.00	- Tools for tapping or threading	0,0	A
8207.50.00	- Tools for drilling, other than for rock drilling	0,0	A
8207.60.00	- Tools for boring or broaching	0,0	A
8207.70.00	- Tools for milling	0,0	A
8207.80.00	- Tools for turning	0,0	A
8207.90.00	- Other interchangeable tools	0,0	A
8208.10.00	- For metal working	0,0	A
8208.20.00	- For wood working	0,0	A
8208.30.00	- For kitchen appliances or for machines used by the food industry	20,0	B3
8208.40.00	- For agricultural, horticultural or forestry machines	0,0	A

HS 2012	Description	Base rate (%)	Category
8208.90.00	- Other	0,0	A
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	0,0	A
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	20,0	B3
8211.10.00	- Sets of assorted articles	5,0	B3
8211.91.00	-- Table knives having fixed blades	5,0	B3
8211.92.50	--- Of a kind used for agriculture, horticulture or forestry	5,0	B3
8211.92.90	--- Other	5,0	B3
8211.93.20	--- Of a kind used for agriculture, horticulture or forestry	5,0	B3
8211.93.90	--- Other	5,0	B3
8211.94.10	--- For knives of a kind used for agriculture, horticulture or forestry	5,0	B3
8211.94.90	--- Other	5,0	B3
8211.95.00	-- Handles of base metal	5,0	B3
8212.10.00	- Razors	20,0	B3
8212.20.10	-- Double-edged razor blades	20,0	B3
8212.20.90	-- Other	20,0	B3
8212.90.00	- Other parts	17,0	B3
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	25,0	B3

HS 2012	Description	Base rate (%)	Category
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25,0	B3
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	25,0	B3
8214.90.00	- Other	25,0	B3
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	25,0	B3
8215.20.00	- Other sets of assorted articles	25,0	B3
8215.91.00	-- Plated with precious metal	25,0	B3
8215.99.00	-- Other	25,0	B3
8301.10.00	- Padlocks	25,0	B5
8301.20.00	- Locks of a kind used for motor vehicles	25,0	B5
8301.30.00	- Locks of a kind used for furniture	25,0	B5
8301.40.10	-- Handcuffs	0,0	A
8301.40.90	-- Other	25,0	B5
8301.50.00	- Clasps and frames with clasps, incorporating locks	25,0	B5
8301.60.00	- Parts	25,0	B5
8301.70.00	- Keys presented separately	25,0	B5
8302.10.00	- Hinges	20,0	B5
8302.20.10	-- Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	20,0	B5
8302.20.90	-- Other	20,0	B5
8302.30.10	-- Hasps	20,0	B5
8302.30.90	-- Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
8302.41.31	----- Hasps	20,0	B5
8302.41.39	----- Other	20,0	B5
8302.41.90	---- Other	20,0	B5
8302.42.20	---- Hasps	20,0	B5
8302.42.90	---- Other	20,0	B5
8302.49.10	--- Of a kind suitable for saddlery	20,0	B5
8302.49.91	----- Hasps	20,0	B5
8302.49.99	----- Other	20,0	B5
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	25,0	B5
8302.60.00	- Automatic door closers	17,0	B5
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	25,0	B5
8304.00.10	- Filing cabinets and card-index cabinets	25,0	B5
8304.00.91	-- Of aluminium	25,0	B5
8304.00.99	-- Other	25,0	B5
8305.10.10	-- For double loop wire binders	25,0	B5
8305.10.90	-- Other	25,0	B5
8305.20.10	-- Of a kind for office use	25,0	B5
8305.20.20	-- Other, of iron or steel	25,0	B5
8305.20.90	-- Other	25,0	B5
8305.90.10	-- Paper clips	25,0	B5

HS 2012	Description	Base rate (%)	Category
8305.90.90	-- Other	25,0	B5
8306.10.10	-- For cycles	25,0	B5
8306.10.20	-- Other, of copper	25,0	B5
8306.10.90	-- Other	25,0	B5
8306.21.00	-- Plated with precious metals	25,0	B5
8306.29.10	--- Of copper or lead	25,0	B5
8306.29.20	--- Of nickel	25,0	B5
8306.29.30	--- Of aluminium	25,0	B5
8306.29.90	--- Other	25,0	B5
8306.30.10	-- Of copper	25,0	B5
8306.30.91	--- Metallic mirrors reflecting traffic views at road intersections or sharp corners	25,0	B5
8306.30.99	--- Other	25,0	B5
8307.10.00	- Of iron or steel	10,0	B5
8307.90.00	- Of other base metal	10,0	B5
8308.10.00	- Hooks, eyes and eyelets	27,0	B5
8308.20.00	- Tubular or bifurcated rivets	20,0	B5
8308.90.10	-- Beads	25,0	B5
8308.90.90	-- Other	25,0	B5
8309.10.00	- Crown corks	15,0	B5
8309.90.10	-- Capsules for bottles	15,0	B5
8309.90.20	-- Top ends of aluminium cans	15,0	B5
8309.90.60	-- Aerosol can ends, of tinfoil	15,0	B5
8309.90.70	-- Other caps for cans	15,0	B5
8309.90.81	--- Bottle and screw caps	15,0	B5
8309.90.89	--- Other	15,0	B5
8309.90.91	--- Bottle and screw caps	15,0	B5
8309.90.99	--- Other	15,0	B5

HS 2012	Description	Base rate (%)	Category
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	10,0	B5
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	20,0	B5
8311.20.20	-- Cored wire of alloy steel, containing by weight 4,5 % or more of carbon and 20 % or more of chromium	0,0	A
8311.20.90	-- Other	25,0	B5
8311.30.20	-- Cored wire of alloy steel, containing by weight 4,5 % or more of carbon and 20 % or more of chromium	0,0	A
8311.30.90	-- Other	25,0	B5
8311.90.00	- Other	25,0	B5
8401.10.00	- Nuclear reactors	0,0	A
8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	0,0	A
8401.30.00	- Fuel elements (cartridges), non-irradiated	0,0	A
8401.40.00	- Parts of nuclear reactors	0,0	A
8402.11.10	--- Electrically operated	0,0	A
8402.11.20	--- Not electrically operated	0,0	A
8402.12.11	---- Boilers with a steam production exceeding 15 t per hour	3,0	A

HS 2012	Description	Base rate (%)	Category
8402.12.19	----- Other	3,0	A
8402.12.21	----- Boilers with a steam production exceeding 15 t per hour	3,0	A
8402.12.29	----- Other	3,0	A
8402.19.11	----- Boilers with a steam production exceeding 15 t per hour	3,0	A
8402.19.19	----- Other	3,0	A
8402.19.21	----- Boilers with a steam production exceeding 15 t per hour	3,0	A
8402.19.29	----- Other	3,0	A
8402.20.10	-- Electrically operated	0,0	A
8402.20.20	-- Not electrically operated	0,0	A
8402.90.10	-- Boiler bodies or shells	0,0	A
8402.90.90	-- Other	0,0	A
8403.10.00	- Boilers	0,0	A
8403.90.10	-- Boiler bodies or shells	0,0	A
8403.90.90	-- Other	0,0	A
8404.10.10	-- For use with boilers of heading 84.02	0,0	A
8404.10.20	-- For use with boilers of heading 84.03	0,0	A
8404.20.00	- Condensers for steam or other vapour power units	0,0	A

HS 2012	Description	Base rate (%)	Category
8404.90.11	--- Boiler bodies or shells	0,0	A
8404.90.19	--- Other	0,0	A
8404.90.21	--- Boiler bodies or shells	0,0	A
8404.90.29	--- Other	0,0	A
8404.90.90	-- Other	0,0	A
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	0,0	A
8405.90.00	- Parts	0,0	A
8406.10.00	- Turbines for marine propulsion	0,0	A
8406.81.00	-- Of an output exceeding 40 MW	0,0	A
8406.82.00	-- Of an output not exceeding 40 MW	0,0	A
8406.90.00	- Parts	0,0	A
8407.10.00	- Aircraft engines	0,0	A
8407.21.10	--- Of a power not exceeding 22,38 kW (30 hp)	25,0	B7
8407.21.90	--- Other	5,0	B10
8407.29.20	--- Of a power not exceeding 22,38 kW (30 hp)	25,0	B7
8407.29.90	--- Other	5,0	B10
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	50,0	B7
8407.32.11	---- For vehicles of heading 87.01	30,0	B7
8407.32.12	---- For vehicles of heading 87.11	45,0	B7

HS 2012	Description	Base rate (%)	Category
8407.32.19	----- Other	30,0	B7
8407.32.21	----- For vehicles of heading 87.01	30,0	B7
8407.32.22	----- For vehicles of heading 87.11	45,0	B7
8407.32.29	----- Other	30,0	B7
8407.33.10	---- For vehicles of heading 87.01	25,0	B7
8407.33.20	---- For vehicles of heading 87.11	32,0	B7
8407.33.90	---- Other	20,0	B7
8407.34.40	----- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1 100 cc	25,0	B7
8407.34.50	----- For other vehicles of heading 87.01	25,0	B7
8407.34.60	----- For vehicles of heading 87.11	32,0	B7
8407.34.71	----- Of a cylinder capacity not exceeding 2 000 cc	20,0	B7
8407.34.72	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc	20,0	B7
8407.34.73	----- Of a cylinder capacity exceeding 3 000 cc	20,0	B7
8407.34.91	----- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1 100 cc	25,0	B7

HS 2012	Description	Base rate (%)	Category
8407.34.92	----- For other vehicles of heading 87.01	25,0	B7
8407.34.93	----- For vehicles of heading 87.11	32,0	B7
8407.34.94	----- Of a cylinder capacity not exceeding 2 000 cc	18,0	B7
8407.34.95	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc	18,0	B7
8407.34.99	----- Of a cylinder capacity exceeding 3 000 cc	18,0	B7
8407.90.10	-- Of a power not exceeding 18,65 kW	25,0	B7
8407.90.20	-- Of a power exceeding 18,65 kW but not exceeding 22,38 kW	25,0	B7
8407.90.90	-- Other	3,0	B7
8408.10.10	-- Of a power not exceeding 22,38 kW	20,0	B10
8408.10.20	-- Of a power exceeding 22,38 kW but not exceeding 100 kW	3,0	B7
8408.10.90	-- Other	0,0	A
8408.20.10	--- For vehicles of subheading 8701.10	25,0	B10
8408.20.21	---- Of a cylinder capacity not exceeding 2 000 cc	20,0	B7
8408.20.22	---- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 500 cc	20,0	B7

HS 2012	Description	Base rate (%)	Category
8408.20.23	----- Of a cylinder capacity exceeding 3 500 cc	5,0	B7
8408.20.93	---- For vehicles of subheading 8701.10	25,0	B7
8408.20.94	----- Of a cylinder capacity not exceeding 2 000 cc	20,0	B7
8408.20.95	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 500 cc	20,0	B7
8408.20.96	----- Of a cylinder capacity exceeding 3 500 cc	15,0	B7
8408.90.10	-- Of a power not exceeding 18,65 kW	22,0	B10
8408.90.50	-- Of a power exceeding 100 kW	3,0	B7
8408.90.91	--- For machinery of heading 84.29 or 84.30	10,0	B10
8408.90.99	--- Other	10,0	B10
8409.10.00	- For aircraft engines	0,0	A
8409.91.11	----- Carburettors and parts thereof	10,0	B7
8409.91.12	----- Cylinder blocks	10,0	B7
8409.91.13	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.14	----- Other cylinder liners	10,0	B7
8409.91.15	----- Cylinder heads and head covers	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.91.16	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.17	----- Other pistons	10,0	B7
8409.91.18	----- Piston rings and gudgeon pins	10,0	B7
8409.91.19	----- Other	10,0	B7
8409.91.21	----- Carburettors and parts thereof	10,0	B7
8409.91.22	----- Cylinder blocks	10,0	B7
8409.91.23	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.24	----- Other cylinder liners	10,0	B7
8409.91.25	----- Cylinder heads and head covers	10,0	B7
8409.91.26	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.27	----- Other pistons	10,0	B7
8409.91.28	----- Piston rings and gudgeon pins	10,0	B7
8409.91.29	----- Other	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.91.31	----- Carburettors and parts thereof	27,0	B7
8409.91.32	----- Cylinder blocks; crank cases	27,0	B7
8409.91.34	----- Cylinder liners	27,0	B7
8409.91.35	----- Cylinder heads and head covers	27,0	B7
8409.91.37	----- Pistons	27,0	B7
8409.91.38	----- Piston rings and gudgeon pins	27,0	B7
8409.91.39	----- Other	27,0	B7
8409.91.41	----- Carburettors and parts thereof	10,0	B7
8409.91.42	----- Cylinder blocks; crank cases	10,0	B7
8409.91.43	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.44	----- Other cylinder liners	10,0	B7
8409.91.45	----- Cylinder heads and head covers	10,0	B7
8409.91.46	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.91.47	----- Other pistons	10,0	B7
8409.91.48	----- Piston rings and gudgeon pins	10,0	B7
8409.91.49	----- Other	10,0	B7
8409.91.51	----- Cylinder blocks; crank cases	15,0	B7
8409.91.52	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	15,0	B7
8409.91.53	----- Other cylinder liners	15,0	B7
8409.91.54	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	15,0	B7
8409.91.55	----- Other pistons	15,0	B7
8409.91.59	----- Other	15,0	B7
8409.91.61	----- Cylinder blocks; crank cases	3,0	B7
8409.91.62	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3,0	B7
8409.91.63	----- Other cylinder liners	3,0	B7

HS 2012	Description	Base rate (%)	Category
8409.91.64	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3,0	B7
8409.91.65	----- Other pistons	3,0	B7
8409.91.69	----- Other	3,0	B7
8409.91.71	---- Carburettors and parts thereof	10,0	B7
8409.91.72	---- Cylinder blocks	10,0	B7
8409.91.73	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.74	---- Other cylinder liners	10,0	B7
8409.91.75	---- Cylinder heads and head covers	10,0	B7
8409.91.76	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.91.77	---- Other pistons	10,0	B7
8409.91.78	---- Pistons rings and gudgeon pins	10,0	B7
8409.91.79	---- Other	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.99.11	----- Carburettors and parts thereof	10,0	B7
8409.99.12	----- Cylinder blocks	10,0	B7
8409.99.13	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.14	----- Other cylinder liners	10,0	B7
8409.99.15	----- Cylinder heads and head covers	10,0	B7
8409.99.16	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.17	----- Other pistons	10,0	B7
8409.99.18	----- Piston rings and gudgeon pins	10,0	B7
8409.99.19	----- Other	10,0	B7
8409.99.21	----- Carburettors and parts thereof	10,0	B7
8409.99.22	----- Cylinder blocks	10,0	B7
8409.99.23	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.99.24	----- Other cylinder liners	10,0	B7
8409.99.25	----- Cylinder heads and head covers	10,0	B7
8409.99.26	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.27	----- Other pistons	10,0	B7
8409.99.28	----- Piston rings and gudgeon pins	10,0	B7
8409.99.29	----- Other	10,0	B7
8409.99.31	----- Carburettors and parts thereof	15,0	B7
8409.99.32	----- Cylinder blocks; crank cases	15,0	B7
8409.99.33	----- Cylinder liners	15,0	B7
8409.99.34	----- Cylinder heads and head covers	15,0	B7
8409.99.35	----- Pistons	15,0	B7
8409.99.36	----- Piston rings and gudgeon pins	15,0	B7
8409.99.39	----- Other	15,0	B7

HS 2012	Description	Base rate (%)	Category
8409.99.41	----- Carburettors and parts thereof	10,0	B7
8409.99.42	----- Cylinder blocks; crank cases	10,0	B7
8409.99.43	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.44	----- Other cylinder liners	10,0	B7
8409.99.45	----- Cylinder heads and head covers	10,0	B7
8409.99.46	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.47	----- Other pistons	10,0	B7
8409.99.48	----- Piston rings and gudgeon pins	10,0	B7
8409.99.49	----- Other	10,0	B7
8409.99.51	----- Cylinder blocks; crank cases	10,0	B7
8409.99.52	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.53	----- Other cylinder liners	10,0	B7
8409.99.54	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.99.55	----- Other pistons	10,0	B7
8409.99.59	----- Other	10,0	B7
8409.99.61	----- Cylinder blocks; crank cases	3,0	B7
8409.99.62	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3,0	B7
8409.99.63	----- Other cylinder liners	3,0	B7
8409.99.64	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3,0	B7
8409.99.65	----- Other pistons	3,0	B7
8409.99.69	----- Other	3,0	B7
8409.99.71	----- Carburettors and parts thereof	10,0	B7
8409.99.72	----- Cylinder blocks	10,0	B7
8409.99.73	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.74	----- Other cylinder liners	10,0	B7
8409.99.75	----- Cylinder heads and head covers	10,0	B7

HS 2012	Description	Base rate (%)	Category
8409.99.76	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10,0	B7
8409.99.77	----- Other pistons	10,0	B7
8409.99.78	----- Pistons rings and gudgeon pins	10,0	B7
8409.99.79	----- Other	10,0	B7
8410.11.00	-- Of a power not exceeding 1 000 kW	0,0	A
8410.12.00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	0,0	A
8410.13.00	-- Of a power exceeding 10 000 kW	0,0	A
8410.90.00	- Parts, including regulators	0,0	A
8411.11.00	-- Of a thrust not exceeding 25 kN	0,0	A
8411.12.00	-- Of a thrust exceeding 25 kN	0,0	A
8411.21.00	-- Of a power not exceeding 1 100 kW	0,0	A
8411.22.00	-- Of a power exceeding 1 100 kW	0,0	A
8411.81.00	-- Of a power not exceeding 5 000 kW	0,0	A
8411.82.00	-- Of a power exceeding 5 000 kW	0,0	A
8411.91.00	-- Of turbo-jets or turbo-propellers	0,0	A
8411.99.00	-- Other	0,0	A
8412.10.00	- Reaction engines other than turbo-jets	0,0	A
8412.21.00	-- Linear acting (cylinders)	0,0	A

HS 2012	Description	Base rate (%)	Category
8412.29.00	-- Other	0,0	A
8412.31.00	-- Linear acting (cylinders)	0,0	A
8412.39.00	-- Other	0,0	A
8412.80.00	- Other	0,0	A
8412.90.10	-- Of engines of subheading 8412.10	0,0	A
8412.90.90	-- Other	0,0	A
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	3,0	A
8413.19.00	-- Other	3,0	A
8413.20.10	-- Water pumps	20,0	B5
8413.20.90	-- Other	20,0	B5
8413.30.12	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3,0	A
8413.30.19	--- Other	3,0	A
8413.30.21	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3,0	A
8413.30.29	--- Other	3,0	A
8413.30.92	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3,0	A
8413.30.99	--- Other	3,0	A
8413.40.00	- Concrete pumps	0,0	A

HS 2012		Description	Base rate (%)	Category
8413.50.30	--	Water pumps, with a flow rate not exceeding 8 000 m ³ /h	10,0	B5
8413.50.40	--	Water pumps, with a flow rate exceeding 8 000 m ³ /h but not exceeding 13 000 m ³ /h	10,0	B5
8413.50.90	--	Other	0,0	A
8413.60.30	--	Water pumps, with a flow rate not exceeding 8 000 m ³ /h	10,0	B5
8413.60.40	--	Water pumps, with a flow rate exceeding 8 000 m ³ /h but not exceeding 13 000 m ³ /h	10,0	B5
8413.60.90	--	Other	0,0	A
8413.70.11	---	With an inlet diameter not exceeding 200 mm	20,0	B5
8413.70.19	---	Other	20,0	B5
8413.70.31	---	With an inlet diameter not exceeding 200 mm	10,0	B5
8413.70.39	---	Other	10,0	B5
8413.70.41	---	With inlet diameter not exceeding 200 mm	10,0	B5
8413.70.49	---	Other	10,0	B5
8413.70.51	---	With an inlet diameter not exceeding 200 mm	10,0	B5
8413.70.59	---	Other	10,0	B5
8413.70.91	---	With an inlet diameter not exceeding 200 mm	0,0	A
8413.70.99	---	Other	0,0	A
8413.81.11	---	Water pumps, with a flow rate not exceeding 8 000 m ³ /h	10,0	B5
8413.81.12	---	Water pumps, with a flow rate exceeding 8 000 m ³ /h but not exceeding 13 000 m ³ /h	10,0	B5

HS 2012	Description	Base rate (%)	Category
8413.81.19	--- Other	0,0	A
8413.82.00	-- Liquid elevators	0,0	A
8413.91.10	--- Of pumps of subheading 8413.20.10	5,0	B3
8413.91.20	--- Of pumps of subheading 8413.20.90	5,0	B3
8413.91.30	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	5,0	B3
8413.91.40	--- Of other centrifugal pumps	5,0	B3
8413.91.90	--- Of other pumps	0,0	A
8413.92.00	-- Of liquid elevators	0,0	A
8414.10.00	- Vacuum pumps	10,0	B5
8414.20.10	-- Bicycle pumps	20,0	B5
8414.20.90	-- Other	20,0	B5
8414.30.20	-- Of a kind used for automotive air conditioners	5,0	B7
8414.30.30	-- Other, sealed units for air conditioning machines	0,0	A
8414.30.40	-- Other, with a refrigeration capacity exceeding 21,10 kW, or with a displacement per revolution of 220 cc or more	0,0	A
8414.30.90	-- Other	0,0	A
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	5,0	B5
8414.51.10	--- Table fans and box fans	30,0	B5
8414.51.91	---- With protective screen	25,0	B5
8414.51.99	---- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
8414.59.20	----- Explosion-proof air fans, of a kind used in underground mining	5,0	B5
8414.59.30	----- Blowers	15,0	B5
8414.59.41	----- With protective screen	15,0	B5
8414.59.49	----- Other	15,0	B5
8414.59.50	----- Blowers	10,0	B5
8414.59.91	----- With protective screen	10,0	B5
8414.59.99	----- Other	10,0	B5
8414.60.11	--- Laminar airflow cabinets	15,0	B5
8414.60.19	--- Other	15,0	B5
8414.60.91	--- Suitable for industrial use	15,0	B5
8414.60.99	--- Other	15,0	B5
8414.80.13	----- Laminar airflow cabinets	5,0	B5
8414.80.14	----- Other	5,0	B5
8414.80.15	--- Not fitted with a filter, suitable for industrial use	5,0	B5
8414.80.19	--- Not fitted with a filter, not suitable for industrial use	5,0	B5

HS 2012	Description	Base rate (%)	Category
8414.80.30	-- Free piston generators for gas turbines	5,0	B5
8414.80.41	--- Gas compression modules suitable for use in oil drilling operations	5,0	B5
8414.80.49	--- Other	5,0	B5
8414.80.50	-- Air pumps	5,0	B5
8414.80.90	-- Other	5,0	B5
8414.90.13	--- Of goods of subheading 8414.10	0,0	A
8414.90.14	--- Of goods of subheading 8414.20	10,0	B5
8414.90.15	--- Of goods of subheading 8414.30	0,0	A
8414.90.16	--- Of goods of subheading 8414.40	0,0	A
8414.90.19	--- Other	0,0	A
8414.90.21	--- Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	5,0	B5
8414.90.29	--- Other	17,0	B5
8414.90.31	--- Of goods of subheading 8414.60	10,0	B5
8414.90.32	--- Of goods of subheading 8414.80	0,0	A
8415.10.10	-- Of an output not exceeding 26,38 kW	30,0	B5
8415.10.90	-- Other	20,0	B5
8415.20.10	-- Of an output not exceeding 26,38 kW	25,0	B5
8415.20.90	-- Other	17,0	B5
8415.81.11	---- Of an output not exceeding 21,10 kW	0,0	A
8415.81.12	---- Of an output exceeding 21,10 kW and with an air flow rate of each evaporator unit exceeding 67,96 m ³ /min	0,0	A

HS 2012	Description	Base rate (%)	Category
8415.81.19	----- Other	0,0	A
8415.81.21	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.81.29	----- Other	17,0	B5
8415.81.31	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.81.39	----- Other	17,0	B5
8415.81.91	----- Of an output exceeding 21,10 kW and with an air flow rate of each evaporator unit exceeding 67,96 m ³ /min	17,0	B5
8415.81.93	----- Of an output not exceeding 21,10 kW	25,0	B5
8415.81.94	----- Of an output exceeding 21,10 kW but not exceeding 26,38 kW	25,0	B5
8415.81.99	----- Other	17,0	B5
8415.82.11	----- Of an output exceeding 21,10 kW and with an air flow rate of each evaporator unit exceeding 67,96 m ³ /min	0,0	A
8415.82.19	----- Other	0,0	A
8415.82.21	----- Of an output not exceeding 26,38 kW	25,0	B5

HS 2012	Description	Base rate (%)	Category
8415.82.29	----- Other	15,0	B5
8415.82.31	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.82.39	----- Other	15,0	B5
8415.82.91	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.82.99	----- Other	15,0	B5
8415.83.11	----- Of an output exceeding 21,10 kW and with an air flow rate of each evaporator unit exceeding 67,96 m ³ /min	0,0	A
8415.83.19	----- Other	0,0	A
8415.83.21	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.83.29	----- Other	17,0	B5
8415.83.31	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.83.39	----- Other	17,0	B5
8415.83.91	----- Of an output not exceeding 26,38 kW	25,0	B5
8415.83.99	----- Other	17,0	B5

HS 2012	Description	Base rate (%)	Category
8415.90.13	--- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.14	--- Evaporators or condensers for air-conditioning machines for motor vehicles	5,0	A
8415.90.19	--- Other	3,0	A
8415.90.24	---- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.25	---- Other	3,0	A
8415.90.26	---- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.29	---- Other	3,0	A
8415.90.34	---- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.35	---- Other	3,0	A
8415.90.36	---- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.39	---- Other	3,0	A
8415.90.44	---- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.45	---- Other	3,0	A

HS 2012	Description	Base rate (%)	Category
8415.90.46	----- Of a kind used in aircraft or railway rolling stock	0,0	A
8415.90.49	----- Other	3,0	A
8416.10.00	- Furnace burners for liquid fuel	0,0	A
8416.20.00	- Other furnace burners, including combination burners	0,0	A
8416.30.00	- Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	0,0	A
8416.90.00	- Parts	0,0	A
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0,0	A
8417.20.00	- Bakery ovens, including biscuit ovens	10,0	B3
8417.80.00	- Other	0,0	A
8417.90.00	- Parts	0,0	A
8418.10.10	-- Household type	25,0	B5
8418.10.90	-- Other	3,0	A
8418.21.00	-- Compression-type	25,0	B5
8418.29.00	-- Othe	35,0	B5
8418.30.10	-- Not exceeding 200 l capacity	20,0	B5
8418.30.90	-- Other	20,0	B5
8418.40.10	-- Not exceeding 200 l capacity	20,0	B5
8418.40.90	-- Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
8418.50.11	--- Of a kind suitable for medical, surgical or laboratory use	5,0	B5
8418.50.19	--- Other	12,0	B5
8418.50.91	--- Of a kind suitable for medical, surgical or laboratory use	5,0	B5
8418.50.99	--- Other	20,0	B5
8418.61.00	-- Heat pumps other than air conditioning machines of heading 84.15	10,0	B5
8418.69.10	--- Beverage coolers	10,0	B5
8418.69.30	--- Drinking water coolers	10,0	B5
8418.69.41	---- For air conditioning machines	10,0	B5
8418.69.49	---- Other	10,0	B5
8418.69.50	--- Scale ice-maker units	3,0	A
8418.69.90	--- Other	10,0	B5
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	3,0	A
8418.99.10	--- Evaporators or condensers	0,0	A
8418.99.40	--- Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	0,0	A
8418.99.90	--- Other	0,0	A
8419.11.10	--- Household type	10,0	B5
8419.11.90	--- Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
8419.19.10	--- Household type	10,0	B5
8419.19.90	--- Other	10,0	B5
8419.20.00	- Medical, surgical or laboratory sterilisers	0,0	A
8419.31.10	--- Electrically operated	0,0	A
8419.31.20	--- Not electrically operated	0,0	A
8419.32.10	--- Electrically operated	0,0	A
8419.32.20	--- Not electrically operated	0,0	A
8419.39.11	---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8419.39.19	---- Other	0,0	A
8419.39.20	--- Not electrically operated	0,0	A
8419.40.10	-- Electrically operated	0,0	A
8419.40.20	-- Not electrically operated	0,0	A
8419.50.10	-- Cooling towers	3,0	A
8419.50.90	-- Other	3,0	A
8419.60.10	-- Electrically operated	0,0	A
8419.60.20	-- Not electrically operated	0,0	A
8419.81.10	--- Electrically operated	15,0	B5
8419.81.20	--- Not electrically operated	15,0	B5
8419.89.13	---- Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A

HS 2012	Description	Base rate (%)	Category
8419.89.19	---- Other	0,0	A
8419.89.20	--- Not electrically operated	0,0	A
8419.90.12	--- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8419.90.13	--- Casings for cooling towers	0,0	A
8419.90.19	--- Other	0,0	A
8419.90.21	--- Household type	0,0	A
8419.90.29	--- Other	0,0	A
8420.10.10	-- Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	0,0	A
8420.10.20	-- Ironing machines or wringers suitable for domestic use	5,0	B5
8420.10.90	-- Other	0,0	A
8420.91.10	--- Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0,0	A
8420.91.90	--- Other	3,0	A

HS 2012	Description	Base rate (%)	Category
8420.99.10	--- Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0,0	A
8420.99.90	--- Other	3,0	A
8421.11.00	-- Cream separators	10,0	B5
8421.12.00	-- Clothes-dryers	18,0	B5
8421.19.10	--- Of a kind used for sugar manufacture	5,0	B5
8421.19.90	--- Other	5,0	B5
8421.21.11	---- Filtering machinery and apparatus for domestic use	10,0	B5
8421.21.19	---- Other	10,0	B5
8421.21.22	---- Electrically operated	5,0	B5
8421.21.23	---- Not electrically operated	10,0	B5
8421.22.30	--- Electrically operated, of a capacity exceeding 500 l/h	15,0	B5
8421.22.90	--- Other	10,0	B5
8421.23.11	---- Oil filters	0,0	A
8421.23.19	---- Other	0,0	A
8421.23.21	---- Oil filters	15,0	B5

HS 2012	Description	Base rate (%)	Category
8421.23.29	----- Other	15,0	B5
8421.23.91	----- Oil filters	0,0	A
8421.23.99	----- Other	0,0	A
8421.29.10	--- Of a kind suitable for medical, surgical or laboratory use	0,0	A
8421.29.20	--- Of a kind used for sugar manufacture	0,0	A
8421.29.30	--- Of a kind used in oil drilling operations	0,0	A
8421.29.40	--- Other, petrol filters	0,0	A
8421.29.50	--- Other, oil filters	0,0	A
8421.29.90	--- Other	0,0	A
8421.31.10	--- For machinery of heading 84.29 or 84.30	0,0	A
8421.31.20	--- For motor vehicles of Chapter 87	10,0	B7
8421.31.90	--- Other	0,0	A
8421.39.20	--- Air purifiers	0,0	A
8421.39.90	--- Other	0,0	A
8421.91.10	--- Of goods of subheading 8421.12.00	0,0	A
8421.91.20	--- Of goods of subheading 8421.19.10	0,0	A
8421.91.90	--- Of goods of subheading 8421.11.00 or 8421.19.90	0,0	A
8421.99.20	--- Filtering cartridges for filters of subheading 8421.23	0,0	A

HS 2012	Description	Base rate (%)	Category
8421.99.30	--- Of goods of subheading 8421.31	0,0	A
8421.99.91	----- Of goods of subheading 8421.29.20	0,0	A
8421.99.94	----- Of goods of subheading 8421.21.11	0,0	A
8421.99.95	----- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	0,0	A
8421.99.99	----- Other	0,0	A
8422.11.00	-- Of the household type	20,0	B5
8422.19.00	-- Other	15,0	B5
8422.20.00	- Machinery for cleaning or drying bottles or other containers	5,0	B5
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	0,0	A
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0,0	A
8422.90.10	-- Of machines of subheading 8422.11	5,0	B5
8422.90.90	-- Other	0,0	A
8423.10.10	-- Electrically operated	20,0	B5
8423.10.20	-- Not electrically operated	20,0	B5
8423.20.10	-- Electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8423.20.20	-- Not electrically operated	0,0	A
8423.30.10	-- Electrically operated	0,0	A
8423.30.20	-- Not electrically operated	0,0	A
8423.81.10	--- Electrically operated	20,0	B5
8423.81.20	--- Not electrically operated	20,0	B5
8423.82.11	---- Having a maximum weighing capacity not exceeding 1 000 kg	7,0	B5
8423.82.19	---- Other	3,0	A
8423.82.21	---- Having a maximum weighing capacity not exceeding 1 000 kg	15,0	B5
8423.82.29	---- Other	3,0	A
8423.89.10	--- Electrically operated	3,0	A
8423.89.20	--- Not electrically operated	3,0	A
8423.90.10	-- Weighing machine weights	15,0	B5
8423.90.21	--- Of electrically operated machines	5,0	B5
8423.90.29	--- Of non-electrically operated machines	5,0	B5
8424.10.10	-- Of a kind suitable for aircraft use	0,0	A
8424.10.90	-- Other	0,0	A
8424.20.11	--- Agricultural or horticultural	0,0	A
8424.20.19	--- Other	0,0	A
8424.20.21	--- Agricultural or horticultural	0,0	A
8424.20.29	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	0,0	A
8424.81.10	--- Drip irrigation systems	0,0	A
8424.81.30	--- Hand-operated insecticide sprayers	15,0	B5
8424.81.40	--- Other, not electrically operated	0,0	A
8424.81.50	--- Other, electrically operated	0,0	A
8424.89.10	--- Hand-operated household sprayers of a capacity not exceeding 3 l	7,0	B5
8424.89.20	--- Spray heads with dip tubes	7,0	B5
8424.89.40	--- Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0,0	A
8424.89.50	--- Other, electrically operated	0,0	A
8424.89.90	--- Other, not electrically operated	0,0	A
8424.90.10	-- Of fire extinguishers	0,0	A

HS 2012	Description	Base rate (%)	Category
8424.90.21	----- Of goods of subheading 8424.20.11	0,0	A
8424.90.23	----- Other	0,0	A
8424.90.24	----- Of goods of subheading 8424.20.21	0,0	A
8424.90.29	----- Other	0,0	A
8424.90.30	-- Of steam or sand blasting machines and similar jet projecting machines	0,0	A
8424.90.93	--- Of goods of subheading 8424.81.10	0,0	A
8424.90.94	--- Of goods of subheading 8424.81.30 or 8424.81.40	0,0	A
8424.90.95	--- Of goods of subheading 8424.81.50	0,0	A
8424.90.99	--- Other	0,0	A
8425.11.00	-- Powered by electric motor	0,0	A
8425.19.00	-- Other	0,0	A
8425.31.00	-- Powered by electric motor	0,0	A
8425.39.00	-- Other	0,0	A
8425.41.00	-- Built-in jacking systems of a type used in garages	0,0	A
8425.42.10	--- Jacks of a kind used in tipping mechanisms for lorries	0,0	A
8425.42.90	--- Other	0,0	A
8425.49.10	--- Electrically operated	0,0	A
8425.49.20	--- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8426.11.00	-- Overhead travelling cranes on fixed support	5,0	B5
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	0,0	A
8426.19.20	--- Bridge cranes	0,0	A
8426.19.30	--- Gantry cranes	0,0	A
8426.19.90	--- Other	0,0	A
8426.20.00	- Tower cranes	0,0	A
8426.30.00	- Portal or pedestal jib cranes	5,0	B5
8426.41.00	-- On tyres	0,0	A
8426.49.00	-- Other	0,0	A
8426.91.00	-- Designed for mounting on road vehicles	0,0	A
8426.99.00	-- Other	0,0	A
8427.10.00	- Self-propelled trucks powered by an electric motor	0,0	A
8427.20.00	- Other self-propelled trucks	0,0	A
8427.90.00	- Other trucks	0,0	A
8428.10.10	-- Passenger lifts	10,0	B5
8428.10.21	--- Of a kind used in buildings	10,0	B5
8428.10.29	--- Other	10,0	B5
8428.10.90	-- Skip hoists	0,0	A
8428.20.10	-- Of a kind used for agriculture	5,0	B5
8428.20.20	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8428.20.90	-- Other	5,0	B5

HS 2012		Description	Base rate (%)	Category
8428.31.00	--	Specially designed for underground use	5,0	B5
8428.32.10	---	Of a kind used for agriculture	5,0	B5
8428.32.90	---	Other	5,0	B5
8428.33.10	---	Of a kind used for agriculture	5,0	B5
8428.33.20	---	Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8428.33.90	---	Other	5,0	B5
8428.39.10	---	Of a kind used for agriculture	5,0	B5
8428.39.30	---	Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8428.39.90	---	Other	5,0	B5
8428.40.00	-	Escalators and moving walkways	5,0	B5
8428.60.00	-	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0,0	A
8428.90.20	--	Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8428.90.30	--	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	0,0	A
8428.90.90	--	Other	0,0	A
8429.11.00	--	Track laying	0,0	A
8429.19.00	--	Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8429.20.00	- Graders and levellers	0,0	A
8429.30.00	- Scrapers	0,0	A
8429.40.30	-- Tamping machines	0,0	A
8429.40.40	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	5,0	B5
8429.40.50	-- Other vibratory road rollers	0,0	A
8429.40.90	-- Other	0,0	A
8429.51.00	-- Front-end shovel loaders	0,0	A
8429.52.00	-- Machinery with a 360° revolving superstructure	0,0	A
8429.59.00	-- Other	0,0	A
8430.10.00	- Pile-drivers and pile-extractors	0,0	A
8430.20.00	- Snow-ploughs and snow-blowers	0,0	A
8430.31.00	-- Self-propelled	0,0	A
8430.39.00	-- Other	0,0	A
8430.41.00	-- Self-propelled	0,0	A
8430.49.10	--- Wellhead platforms and integrated production modules suitable for use in drilling operations	0,0	A
8430.49.90	--- Other	0,0	A
8430.50.00	- Other machinery, self-propelled	0,0	A
8430.61.00	-- Tamping or compacting machinery	0,0	A
8430.69.00	-- Other	0,0	A
8431.10.13	--- Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	0,0	A
8431.10.19	--- Other	0,0	A
8431.10.22	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	0,0	A

HS 2012	Description	Base rate (%)	Category
8431.10.29	--- Other	0,0	A
8431.20.00	- Of machinery of heading 84.27	0,0	A
8431.31.10	--- Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	0,0	A
8431.31.20	--- Of goods of subheading 8428.10.10 or 8428.40.00	0,0	A
8431.39.10	--- Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	0,0	A
8431.39.20	--- Of goods of subheading 8428.90	0,0	A
8431.39.40	--- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0,0	A
8431.39.90	--- Other	0,0	A
8431.41.10	--- For machinery of heading 84.26	10,0	B5
8431.41.90	--- Other	10,0	B5
8431.42.00	-- Bulldozer or angledozer blades	10,0	B5
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0,0	A
8431.49.10	--- Parts of machinery of heading 84.26	0,0	A
8431.49.20	--- Cutting edges or end bits of a kind used for scrapers, graders or levellers	0,0	A
8431.49.40	--- Cutting edges or end bits of a kind used for bulldozer or angledozer blades	0,0	A

HS 2012	Description	Base rate (%)	Category
8431.49.50	--- Of road rollers	0,0	A
8431.49.60	--- Of goods of subheading 8430.20.00	0,0	A
8431.49.90	--- Other	0,0	A
8432.10.00	- Ploughs	20,0	B5
8432.21.00	-- Disc harrows	20,0	B5
8432.29.00	-- Other	20,0	B5
8432.30.00	- Seeders, planters and transplanters	5,0	B5
8432.40.00	- Manure spreaders and fertiliser distributors	5,0	B5
8432.80.10	-- Agricultural or horticultural type	5,0	B5
8432.80.20	-- Lawn or sports-ground rollers	5,0	B5
8432.80.90	-- Other	5,0	B5
8432.90.10	-- Of machinery of subheading 8432.80.90	0,0	A
8432.90.20	-- Of lawn or sports-ground rollers	0,0	A
8432.90.90	-- Other	0,0	A
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	5,0	B5
8433.19.10	--- Not powered	5,0	B5
8433.19.90	--- Other	5,0	B5
8433.20.00	- Other mowers, including cutter bars for tractor mounting	5,0	B5
8433.30.00	- Other haymaking machinery	5,0	B5
8433.40.00	- Straw or fodder balers, including pick-up balers	5,0	B5
8433.51.00	-- Combine harvester-threshers	5,0	B5
8433.52.00	-- Other threshing machinery	5,0	B5
8433.53.00	-- Root or tuber harvesting machines	5,0	B5

HS 2012	Description	Base rate (%)	Category
8433.59.10	--- Cotton pickers and cotton gins	5,0	B5
8433.59.90	--- Other	5,0	B5
8433.60.10	-- Electrically operated	0,0	A
8433.60.20	-- Not electrically operated	0,0	A
8433.90.10	-- Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	0,0	A
8433.90.20	-- Other, of goods of subheading 8433.11 or 8433.19.90	0,0	A
8433.90.30	-- Other, of goods of subheading 8433.19.10	0,0	A
8433.90.90	-- Other	0,0	A
8434.10.10	-- Electrically operated	0,0	A
8434.10.20	-- Not electrically operated	0,0	A
8434.20.10	-- Electrically operated	0,0	A
8434.20.20	-- Not electrically operated	0,0	A
8434.90.10	-- Of electrically operated machines	0,0	A
8434.90.20	-- Of non-electrically operated machines	0,0	A
8435.10.10	-- Electrically operated	0,0	A
8435.10.20	-- Not electrically operated	0,0	A
8435.90.10	-- Of electrically operated machines	0,0	A
8435.90.20	-- Of non-electrically operated machines	0,0	A
8436.10.10	-- Electrically operated	20,0	B5

HS 2012	Description	Base rate (%)	Category
8436.10.20	-- Not electrically operated	20,0	B5
8436.21.10	--- Electrically operated	3,0	A
8436.21.20	--- Not electrically operated	3,0	A
8436.29.10	--- Electrically operated	3,0	A
8436.29.20	--- Not electrically operated	3,0	A
8436.80.11	--- Agricultural or horticultural type	3,0	A
8436.80.19	--- Other	3,0	A
8436.80.21	--- Agricultural or horticultural type	3,0	A
8436.80.29	--- Other	3,0	A
8436.91.10	--- Of electrically operated machines and equipment	0,0	A
8436.91.20	--- Of non-electrically operated machines and equipment	0,0	A
8436.99.11	---- Agricultural or horticultural type	0,0	A
8436.99.19	---- Other	0,0	A
8436.99.21	---- Agricultural or horticultural type	0,0	A
8436.99.29	---- Other	0,0	A
8437.10.10	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	5,0	B5
8437.10.20	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	5,0	B5

HS 2012	Description	Base rate (%)	Category
8437.10.30	-- Other, electrically operated	5,0	B5
8437.10.40	-- Other, not electrically operated	5,0	B5
8437.80.10	-- Rice hullers and cone type rice mills, electrically operated	20,0	B5
8437.80.20	-- Rice hullers and cone type rice mills, not electrically operated	20,0	B5
8437.80.30	-- Industrial type coffee and corn mills, electrically operated	20,0	B5
8437.80.40	-- Industrial type coffee and corn mills, not electrically operated	20,0	B5
8437.80.51	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	20,0	B5
8437.80.59	--- Other	20,0	B5
8437.80.61	--- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	20,0	B5
8437.80.69	--- Other	20,0	B5
8437.90.11	--- Of machines of subheading 8437.10	0,0	A
8437.90.19	--- Other	0,0	A
8437.90.21	--- Of machines of subheading 8437.10	0,0	A
8437.90.29	--- Other	0,0	A
8438.10.10	-- Electrically operated	3,0	A
8438.10.20	-- Not electrically operated	3,0	A
8438.20.10	-- Electrically operated	3,0	A

HS 2012	Description	Base rate (%)	Category
8438.20.20	-- Not electrically operated	3,0	A
8438.30.10	-- Electrically operated	3,0	A
8438.30.20	-- Not electrically operated	3,0	A
8438.40.00	- Brewery machinery	3,0	A
8438.50.10	-- Electrically operated	0,0	A
8438.50.20	-- Not electrically operated	0,0	A
8438.60.10	-- Electrically operated	0,0	A
8438.60.20	-- Not electrically operated	0,0	A
8438.80.11	--- Electrically operated	0,0	A
8438.80.12	--- Not electrically operated	0,0	A
8438.80.91	--- Electrically operated	0,0	A
8438.80.92	--- Not electrically operated	0,0	A
8438.90.11	--- Of goods of subheading 8438.30.10	0,0	A
8438.90.12	--- Of coffee pulpers	0,0	A
8438.90.19	--- Other	0,0	A
8438.90.21	--- Of goods of subheading 8438.30.20	0,0	A
8438.90.22	--- Of coffee pulpers	0,0	A
8438.90.29	--- Other	0,0	A
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0,0	A
8439.20.00	- Machinery for making paper or paperboard	0,0	A
8439.30.00	- Machinery for finishing paper or paperboard	0,0	A
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	0,0	A
8439.99.00	-- Other	0,0	A
8440.10.10	-- Electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8440.10.20	-- Not electrically operated	0,0	A
8440.90.10	-- Of electrically operated machines	0,0	A
8440.90.20	-- Of non-electrically operated machines	0,0	A
8441.10.10	-- Electrically operated	0,0	A
8441.10.20	-- Not electrically operated	0,0	A
8441.20.10	-- Electrically operated	0,0	A
8441.20.20	-- Not electrically operated	0,0	A
8441.30.10	-- Electrically operated	0,0	A
8441.30.20	-- Not electrically operated	0,0	A
8441.40.10	-- Electrically operated	0,0	A
8441.40.20	-- Not electrically operated	0,0	A
8441.80.10	-- Electrically operated	0,0	A
8441.80.20	-- Not electrically operated	0,0	A
8441.90.10	-- Of electrically operated machines	0,0	A
8441.90.20	-- Of non-electrically operated machines	0,0	A
8442.30.10	-- Electrically operated	0,0	A
8442.30.20	-- Not electrically operated	0,0	A
8442.40.10	-- Of electrically operated machines, apparatus or equipment	0,0	A
8442.40.20	-- Of non-electrically operated machines, apparatus or equipment	0,0	A
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0,0	A

HS 2012	Description	Base rate (%)	Category
8443.11.00	-- Offset printing machinery, reel-fed	0,0	A
8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm on the unfolded state)	0,0	A
8443.13.00	-- Other offset printing machinery	0,0	A
8443.14.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	0,0	A
8443.15.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0,0	A
8443.16.00	-- Flexographic printing machinery	0,0	A
8443.17.00	-- Gravure printing machinery	0,0	A
8443.19.00	-- Other	0,0	A
8443.31.10	--- Printer-copiers, printing by the ink-jet process	0,0	A
8443.31.20	--- Printer-copiers, printing by the laser process	0,0	A
8443.31.30	--- Combination printer-copier-facsimile machines	0,0	A
8443.31.90	--- Other	0,0	A
8443.32.10	--- Dot matrix printers	0,0	A
8443.32.20	--- Ink-jet printers	0,0	A
8443.32.30	--- Laser printers	0,0	A
8443.32.40	--- Facsimile machines	0,0	A
8443.32.50	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0,0	A
8443.32.60	--- Plotters	0,0	A
8443.32.90	--- Other	0,0	A
8443.39.11	---- Colour	0,0	A

HS 2012	Description	Base rate (%)	Category
8443.39.19	----- Other	0,0	A
8443.39.20	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	7,0	B5
8443.39.30	--- Other photocopying apparatus incorporating an optical system	0,0	A
8443.39.40	--- Ink-jet printers	5,0	B5
8443.39.90	--- Other	5,0	B5
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0,0	A
8443.99.10	--- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0,0	A
8443.99.20	--- Ink-filled printer cartridges	0,0	A
8443.99.30	--- Paper feeders and sorters	0,0	A
8443.99.90	--- Other	0,0	A
8444.00.10	- Electrically operated	0,0	A
8444.00.20	- Not electrically operated	0,0	A
8445.11.10	--- Electrically operated	0,0	A
8445.11.20	--- Not electrically operated	0,0	A
8445.12.10	--- Electrically operated	0,0	A
8445.12.20	--- Not electrically operated	0,0	A
8445.13.10	--- Electrically operated	0,0	A
8445.13.20	--- Not electrically operated	0,0	A
8445.19.10	--- Electrically operated	0,0	A
8445.19.20	--- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8445.20.10	-- Electrically operated	0,0	A
8445.20.20	-- Not electrically operated	0,0	A
8445.30.10	-- Electrically operated	0,0	A
8445.30.20	-- Not electrically operated	0,0	A
8445.40.10	-- Electrically operated	0,0	A
8445.40.20	-- Not electrically operated	0,0	A
8445.90.10	-- Electrically operated	0,0	A
8445.90.20	-- Not electrically operated	0,0	A
8446.10.10	-- Electrically operated	0,0	A
8446.10.20	-- Not electrically operated	0,0	A
8446.21.00	-- Power looms	0,0	A
8446.29.00	-- Other	0,0	A
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0,0	A
8447.11.10	--- Electrically operated	0,0	A
8447.11.20	--- Not electrically operated	0,0	A
8447.12.10	--- Electrically operated	0,0	A
8447.12.20	--- Not electrically operated	0,0	A
8447.20.10	-- Electrically operated	0,0	A
8447.20.20	-- Not electrically operated	0,0	A
8447.90.10	-- Electrically operated	0,0	A
8447.90.20	-- Not electrically operated	0,0	A
8448.11.10	--- Electrically operated	0,0	A
8448.11.20	--- Not electrically operated	0,0	A
8448.19.10	--- Electrically operated	0,0	A
8448.19.20	--- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0,0	A
8448.31.00	-- Card clothing	0,0	A
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	0,0	A
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	0,0	A
8448.39.00	-- Other	0,0	A
8448.42.00	-- Reeds for looms, healds and heald-frames	0,0	A
8448.49.10	--- Shuttles	0,0	A
8448.49.91	---- Parts of electrically operated machines	0,0	A
8448.49.92	---- Parts of non-electrically operated machines	0,0	A
8448.51.00	-- Sinkers, needles and other articles used in forming stitches	0,0	A
8448.59.00	-- Other	0,0	A
8449.00.10	- Electrically operated	0,0	A
8449.00.20	- Not electrically operated	0,0	A
8450.11.10	--- Each of a dry linen capacity not exceeding 6 kg	25,0	B5
8450.11.90	--- Other	25,0	B5
8450.12.00	-- Other machines, with built-in centrifugal drier	25,0	B5
8450.19.10	--- Electrically operated	25,0	B5
8450.19.90	--- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	25,0	B5
8450.90.10	-- Of machines of subheading 8450.20.00	3,0	A
8450.90.20	-- Of machines of subheading 8450.11, 8450.12.00 or 8450.19	3,0	A
8451.10.00	- Dry-cleaning machines	0,0	A
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	15,0	B5
8451.29.00	-- Other	3,0	A
8451.30.10	-- Single roller type domestic ironing machines	0,0	A
8451.30.90	-- Other	0,0	A
8451.40.00	- Washing, bleaching or dyeing machines	0,0	A
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0,0	A
8451.80.00	- Other machinery	0,0	A
8451.90.11	--- For domestic use	3,0	A
8451.90.19	--- Other	3,0	A
8451.90.90	-- Other	0,0	A
8452.10.00	- Sewing machines of the household type	25,0	B5
8452.21.00	-- Automatic units	0,0	A
8452.29.00	-- Other	0,0	A
8452.30.00	- Sewing machine needles	10,0	B5
8452.90.11	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	25,0	B5
8452.90.12	--- Furniture, bases and covers and parts thereof	25,0	B5
8452.90.19	--- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
8452.90.91	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0,0	A
8452.90.92	--- Furniture, bases and covers and parts thereof	0,0	A
8452.90.99	--- Other	0,0	A
8453.10.10	-- Electrically operated	0,0	A
8453.10.20	-- Not electrically operated	0,0	A
8453.20.10	-- Electrically operated	0,0	A
8453.20.20	-- Not electrically operated	0,0	A
8453.80.10	-- Electrically operated	0,0	A
8453.80.20	-- Not electrically operated	0,0	A
8453.90.00	- Parts	0,0	A
8454.10.00	- Converters	0,0	A
8454.20.00	- Ingot moulds and ladles	5,0	B5
8454.30.00	- Casting machines	0,0	A
8454.90.00	- Parts	0,0	A
8455.10.00	- Tube mills	0,0	A
8455.21.00	-- Hot or combination hot and cold	0,0	A
8455.22.00	-- Cold	0,0	A
8455.30.00	- Rolls for rolling mills	0,0	A
8455.90.00	- Other parts	0,0	A
8456.10.00	- Operated by laser or other light or photon beam processes	0,0	A
8456.20.00	- Operated by ultrasonic processes	0,0	A
8456.30.00	- Operated by electro-discharge processes	0,0	A

HS 2012	Description	Base rate (%)	Category
8456.90.10	-- Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	0,0	A
8456.90.20	-- Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	0,0	A
8456.90.90	-- Other	0,0	A
8457.10.00	- Machining centres	0,0	A
8457.20.00	- Unit construction machines (single station)	0,0	A
8457.30.00	- Multi-station transfer machines	0,0	A
8458.11.00	-- Numerically controlled	0,0	A
8458.19.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	15,0	B5
8458.19.90	--- Other	0,0	A
8458.91.00	-- Numerically controlled	0,0	A
8458.99.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	15,0	B5
8458.99.90	--- Other	0,0	A
8459.10.10	-- Electrically operated	0,0	A
8459.10.20	-- Not electrically operated	0,0	A
8459.21.00	-- Numerically controlled	0,0	A
8459.29.10	--- Electrically operated	0,0	A
8459.29.20	--- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8459.31.00	-- Numerically controlled	0,0	A
8459.39.10	--- Electrically operated	0,0	A
8459.39.20	--- Not electrically operated	0,0	A
8459.40.10	-- Electrically operated	0,0	A
8459.40.20	-- Not electrically operated	0,0	A
8459.51.00	-- Numerically controlled	0,0	A
8459.59.10	--- Electrically operated	0,0	A
8459.59.20	--- Not electrically operated	0,0	A
8459.61.00	-- Numerically controlled	0,0	A
8459.69.10	--- Electrically operated	0,0	A
8459.69.20	--- Not electrically operated	0,0	A
8459.70.10	-- Electrically operated	0,0	A
8459.70.20	-- Not electrically operated	0,0	A
8460.11.00	-- Numerically controlled	0,0	A
8460.19.10	--- Electrically operated	0,0	A
8460.19.20	--- Not electrically operated	0,0	A
8460.21.00	-- Numerically controlled	0,0	A
8460.29.10	--- Electrically operated	0,0	A
8460.29.20	--- Not electrically operated	0,0	A
8460.31.10	--- Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3,175 mm, provided with fixed collets and having a power not exceeding 0,74 kW	0,0	A

HS 2012	Description	Base rate (%)	Category
8460.31.90	--- Other	0,0	A
8460.39.10	--- Electrically operated	0,0	A
8460.39.20	--- Not electrically operated	0,0	A
8460.40.10	-- Electrically operated	0,0	A
8460.40.20	-- Not electrically operated	0,0	A
8460.90.10	-- Electrically operated	0,0	A
8460.90.20	-- Not electrically operated	0,0	A
8461.20.10	-- Electrically operated	5,0	B5
8461.20.20	-- Not electrically operated	5,0	B5
8461.30.10	-- Electrically operated	0,0	A
8461.30.20	-- Not electrically operated	0,0	A
8461.40.10	-- Electrically operated	0,0	A
8461.40.20	-- Not electrically operated	0,0	A
8461.50.10	-- Electrically operated	5,0	B5
8461.50.20	-- Not electrically operated	5,0	B5
8461.90.11	--- Planing machines	5,0	B5
8461.90.19	--- Other	0,0	A
8461.90.91	--- Planing machines	5,0	B5
8461.90.99	--- Other	0,0	A
8462.10.10	-- Electrically operated	0,0	A
8462.10.20	-- Not electrically operated	0,0	A
8462.21.00	-- Numerically controlled	0,0	A
8462.29.10	--- Electrically operated	0,0	A
8462.29.20	--- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8462.31.00	-- Numerically controlled	0,0	A
8462.39.10	--- Electrically operated	0,0	A
8462.39.20	--- Not electrically operated	0,0	A
8462.41.00	-- Numerically controlled	0,0	A
8462.49.10	--- Electrically operated	0,0	A
8462.49.20	--- Not electrically operated	0,0	A
8462.91.00	-- Hydraulic presses	0,0	A
8462.99.10	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0,0	A
8462.99.20	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0,0	A
8462.99.50	--- Other, electrically operated	0,0	A
8462.99.60	--- Other, not electrically operated	0,0	A
8463.10.10	-- Electrically operated	0,0	A
8463.10.20	-- Not electrically operated	0,0	A
8463.20.10	-- Electrically operated	0,0	A
8463.20.20	-- Not electrically operated	0,0	A
8463.30.10	-- Electrically operated	0,0	A
8463.30.20	-- Not electrically operated	0,0	A
8463.90.10	-- Electrically operated	0,0	A
8463.90.20	-- Not electrically operated	0,0	A
8464.10.10	-- Electrically operated	0,0	A
8464.10.20	-- Not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
8464.20.10	-- Electrically operated	0,0	A
8464.20.20	-- Not electrically operated	0,0	A
8464.90.10	-- Electrically operated	0,0	A
8464.90.20	-- Not electrically operated	0,0	A
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0,0	A
8465.91.10	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	3,0	A
8465.91.20	--- Other, electrically operated	3,0	A
8465.91.90	--- Other	3,0	A
8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3,175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	3,0	A
8465.92.20	--- Other, electrically operated	3,0	A
8465.92.90	--- Other	3,0	A
8465.93.10	--- Electrically operated	3,0	A
8465.93.20	--- Not electrically operated	3,0	A
8465.94.10	--- Electrically operated	3,0	A
8465.94.20	--- Not electrically operated	3,0	A

HS 2012	Description	Base rate (%)	Category
8465.95.10	--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50 000 rpm and accepting drill bits of a shank diameter not exceeding 3,175 mm	3,0	A
8465.95.30	--- Other, electrically operated	3,0	A
8465.95.90	--- Other	3,0	A
8465.96.10	--- Electrically operated	3,0	A
8465.96.20	--- Not electrically operated	3,0	A
8465.99.30	--- Lathes, electrically operated	3,0	A
8465.99.40	--- Lathes, not electrically operated	3,0	A
8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	3,0	A
8465.99.60	--- Other, electrically operated	3,0	A
8465.99.90	--- Other	3,0	A
8466.10.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0,0	A
8466.10.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8466.20.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0,0	A
8466.20.90	-- Other	0,0	A
8466.30.10	-- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0,0	A
8466.30.90	-- Other	0,0	A
8466.91.00	-- For machines of heading 84.64	0,0	A
8466.92.10	--- For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0,0	A
8466.92.90	--- Other	0,0	A
8466.93.20	--- For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	0,0	A
8466.93.90	--- Other	0,0	A
8466.94.00	-- For machines of heading 84.62 or 84.63	0,0	A
8467.11.00	-- Rotary type (including combined rotary-percussion)	0,0	A
8467.19.00	-- Other	0,0	A
8467.21.00	-- Drills of all kinds	10,0	B5
8467.22.00	-- Saws	10,0	B5
8467.29.00	-- Other	10,0	B5
8467.81.00	-- Chain saws	0,0	A
8467.89.00	-- Other	0,0	A
8467.91.10	--- Of electro-mechanical type	0,0	A

HS 2012	Description	Base rate (%)	Category
8467.91.90	--- Other	0,0	A
8467.92.00	-- Of pneumatic tools	0,0	A
8467.99.10	--- Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	5,0	B5
8467.99.90	--- Other	5,0	B5
8468.10.00	- Hand-held blow pipes	0,0	A
8468.20.10	-- Hand-operated (not hand-held) gas welding or brazing appliances for metal	0,0	A
8468.20.90	-- Other	0,0	A
8468.80.00	- Other machinery and apparatus	0,0	A
8468.90.10	-- Of goods of subheading 8468.10.00	0,0	A
8468.90.20	-- Of goods of subheading 8468.20.10	0,0	A
8468.90.90	-- Other	0,0	A
8469.00.10	- Word-processing machines	0,0	A
8469.00.90	- Other	0,0	A
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	0,0	A
8470.21.00	-- Incorporating a printing device	0,0	A
8470.29.00	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8470.30.00	- Other calculating machines	0,0	A
8470.50.00	- Cash registers	0,0	A
8470.90.10	-- Postage-franking machines	0,0	A
8470.90.20	-- Accounting machines	0,0	A
8470.90.90	-- Other	0,0	A
8471.30.10	-- Handheld computers including palmtops and personal digital assistants (PDAs)	0,0	A
8471.30.20	-- Laptops including notebooks and subnotebooks	0,0	A
8471.30.90	-- Other	0,0	A
8471.41.10	--- Personal computers excluding portable computers of subheading 8471.30	0,0	A
8471.41.90	--- Other	0,0	A
8471.49.10	--- Personal computers excluding portable computers of subheading 8471.30	0,0	A
8471.49.90	--- Other	0,0	A
8471.50.10	-- Processing units for personal (including portable) computers	0,0	A
8471.50.90	-- Other	0,0	A
8471.60.30	-- Computer keyboards	0,0	A
8471.60.40	-- X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	0,0	A
8471.60.90	-- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
8471.70.10	--	Floppy disk drives	0,0	A
8471.70.20	--	Hard disk drives	0,0	A
8471.70.30	--	Tape drives	0,0	A
8471.70.40	--	Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0,0	A
8471.70.50	--	Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	0,0	A
8471.70.91	---	Automated backup systems	0,0	A
8471.70.99	---	Other	0,0	A
8471.80.10	--	Control and adaptor units	0,0	A
8471.80.70	--	Sound cards or video cards	0,0	A
8471.80.90	--	Other	0,0	A
8471.90.10	--	Bar code readers	0,0	A
8471.90.20	--	Optical character readers, document or image scanners	0,0	A
8471.90.90	--	Other	0,0	A
8472.10.10	--	Electrically operated	3,0	A
8472.10.20	--	Not electrically operated	3,0	A
8472.30.10	--	Electrically operated	3,0	A
8472.30.20	--	Not electrically operated	3,0	A
8472.90.10	--	Automatic teller machines	0,0	A
8472.90.20	--	Electronic fingerprint identification systems	3,0	A

HS 2012	Description	Base rate (%)	Category
8472.90.30	-- Other, electrically operated	3,0	A
8472.90.90	-- Other, not electrically operated	3,0	A
8473.10.10	-- Printed circuit assemblies for word-processing machines	0,0	A
8473.10.90	-- Other	0,0	A
8473.21.00	-- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0,0	A
8473.29.00	-- Other	0,0	A
8473.30.10	-- Assembled printed circuit boards	0,0	A
8473.30.90	-- Other	0,0	A
8473.40.11	--- Parts, including printed circuit assemblies for automatic teller machines	0,0	A
8473.40.19	--- Other	0,0	A
8473.40.20	-- For non-electrically operated machines	0,0	A
8473.50.11	--- Suitable for use with the machines of heading 84.71	0,0	A
8473.50.19	--- Other	0,0	A
8473.50.20	-- For non-electrically operated machines	0,0	A
8474.10.10	-- Electrically operated	0,0	A
8474.10.20	-- Not electrically operated	0,0	A
8474.20.11	--- For stone	0,0	A
8474.20.19	--- Other	0,0	A
8474.20.21	--- For stone	0,0	A
8474.20.29	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8474.31.10	--- Electrically operated	0,0	A
8474.31.20	--- Not electrically operated	0,0	A
8474.32.11	---- Of an output capacity not exceeding 80 t /h	5,0	B5
8474.32.19	---- Other	0,0	A
8474.32.21	---- Of an output capacity not exceeding 80 t /h	5,0	B5
8474.32.29	---- Other	0,0	A
8474.39.10	--- Electrically operated	0,0	A
8474.39.20	--- Not electrically operated	0,0	A
8474.80.10	-- Electrically operated	0,0	A
8474.80.20	-- Not electrically operated	0,0	A
8474.90.10	-- Of electrically operated machines	0,0	A
8474.90.20	-- Of non-electrically operated machines	0,0	A
8475.10.10	-- Electrically operated	0,0	A
8475.10.20	-- Not electrically operated	0,0	A
8475.21.00	-- Machines for making optical fibres and preforms thereof	0,0	A
8475.29.00	-- Other	0,0	A
8475.90.10	-- Of electrically operated machines	0,0	A

HS 2012	Description	Base rate (%)	Category
8475.90.20	-- Of non-electrically operated machines	0,0	A
8476.21.00	-- Incorporating heating or refrigerating devices	0,0	A
8476.29.00	-- Other	0,0	A
8476.81.00	-- Incorporating heating or refrigerating devices	0,0	A
8476.89.00	-- Other	0,0	A
8476.90.00	- Parts	0,0	A
8477.10.10	-- For moulding rubber	0,0	A
8477.10.31	--- Poly (vinyl chloride) injection moulding machines	0,0	A
8477.10.39	--- Other	0,0	A
8477.20.10	-- For extruding rubber	0,0	A
8477.20.20	-- For extruding plastics	0,0	A
8477.30.00	- Blow moulding machines	0,0	A
8477.40.10	-- For moulding or forming rubber	0,0	A
8477.40.20	-- For moulding or forming plastics	0,0	A
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0,0	A
8477.59.10	--- For rubber	0,0	A
8477.59.20	--- For plastics	0,0	A
8477.80.10	-- For working rubber or for the manufacture of products from rubber, electrically operated	0,0	A
8477.80.20	-- For working rubber or for the manufacture of products from rubber, not electrically operated	0,0	A
8477.80.31	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0,0	A

HS 2012	Description	Base rate (%)	Category
8477.80.39	--- Other	0,0	A
8477.80.40	-- For working plastics or for the manufacture of products from plastics, not electrically operated	0,0	A
8477.90.10	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	0,0	A
8477.90.20	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0,0	A
8477.90.32	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0,0	A
8477.90.39	--- Other	0,0	A
8477.90.40	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	0,0	A
8478.10.10	-- Electrically operated	0,0	A
8478.10.20	-- Not electrically operated	0,0	A
8478.90.10	-- Of electrically operated machines	0,0	A
8478.90.20	-- Of non-electrically operated machines	0,0	A
8479.10.10	-- Electrically operated	0,0	A
8479.10.20	-- Not electrically operated	0,0	A
8479.20.10	-- Electrically operated	0,0	A
8479.20.20	-- Not electrically operated	0,0	A
8479.30.10	-- Electrically operated	0,0	A

HS 2012		Description	Base rate (%)	Category
8479.30.20	--	Not electrically operated	0,0	A
8479.40.10	--	Electrically operated	0,0	A
8479.40.20	--	Not electrically operated	0,0	A
8479.50.00	-	Industrial robots, not elsewhere specified or included	0,0	A
8479.60.00	-	Evaporative air coolers	0,0	A
8479.71.00	--	Of a kind used in airports	0,0	A
8479.79.00	--	Other	0,0	A
8479.81.10	---	Electrically operated	0,0	A
8479.81.20	---	Not electrically operated	0,0	A
8479.82.10	---	Electrically operated	0,0	A
8479.82.20	---	Not electrically operated	0,0	A
8479.89.20	---	Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	0,0	A

HS 2012	Description	Base rate (%)	Category
8479.89.30	--- Other, electrically operated	0,0	A
8479.89.40	--- Other, not electrically operated	0,0	A
8479.90.20	-- Of goods of subheading 8479.89.20	0,0	A
8479.90.30	-- Of other electrically operated machines	0,0	A
8479.90.40	-- Of non-electrically operated machines	0,0	A
8480.10.00	- Moulding boxes for metal foundry	0,0	A
8480.20.00	- Mould bases	0,0	A
8480.30.10	-- Of copper	0,0	A
8480.30.90	-- Other	0,0	A
8480.41.00	-- Injection or compression types	0,0	A
8480.49.00	-- Other	0,0	A
8480.50.00	- Moulds for glass	0,0	A
8480.60.00	- Moulds for mineral materials	5,0	B5
8480.71.10	--- Moulds for footwear soles	3,0	A
8480.71.90	--- Other	0,0	A
8480.79.10	--- Moulds for footwear soles	3,0	A
8480.79.90	--- Other	0,0	A
8481.10.11	--- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	5,0	B5
8481.10.19	--- Other	3,0	A
8481.10.21	--- With an internal diameter of 2,5 cm or less	3,0	A
8481.10.22	--- With an internal diameter of over 2,5 cm	3,0	A
8481.10.91	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2,5 cm	3,0	A

HS 2012	Description	Base rate (%)	Category
8481.10.99	--- Other	3,0	A
8481.20.10	-- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	5,0	B5
8481.20.20	-- Of copper or copper alloys, with an internal diameter of 2,5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2,5 cm	0,0	A
8481.20.90	-- Other	3,0	A
8481.30.10	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	0,0	A
8481.30.20	-- Of copper or copper alloys, with an internal diameter of 2,5 cm or less	0,0	A
8481.30.30	-- Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0,0	A
8481.30.90	-- Other	0,0	A
8481.40.10	-- Of copper or copper alloys, with an internal diameter of 2,5 cm or less	5,0	B5
8481.40.20	-- Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	5,0	B5
8481.40.90	-- Other	5,0	B5
8481.80.11	--- Of copper or copper alloys	5,0	B5
8481.80.12	--- Of other materials	5,0	B5
8481.80.13	--- Of copper or copper alloys	5,0	B5
8481.80.14	--- Of other metals	5,0	B5

HS 2012	Description	Base rate (%)	Category
8481.80.21	--- Having inlet or outlet internal diameters not exceeding 2,5 cm	5,0	B5
8481.80.22	--- Having inlet or outlet internal diameters exceeding 2,5 cm	5,0	B5
8481.80.30	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	5,0	B5
8481.80.41	--- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	5,0	B5
8481.80.49	--- Other	5,0	B5
8481.80.51	--- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	20,0	B5
8481.80.59	--- Other	20,0	B5
8481.80.61	---- Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	15,0	B5
8481.80.62	---- Other	15,0	B5
8481.80.63	--- Other	15,0	B5
8481.80.64	--- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	10,0	B5
8481.80.65	--- Other	10,0	B5
8481.80.66	--- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	10,0	B5

HS 2012	Description	Base rate (%)	Category
8481.80.67	--- Other	10,0	B5
8481.80.71	---- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	10,0	B5
8481.80.72	---- Other	10,0	B5
8481.80.73	---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	5,0	B5
8481.80.74	---- Having inlet and outlet internal diameters of more than 40 cm	5,0	B5
8481.80.75	---- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	5,0	B5
8481.80.76	---- Other	5,0	B5
8481.80.81	---- Of plastics and of not less than 1 cm and not more than 2,5 cm in internal diameter	3,0	A
8481.80.82	---- Other	3,0	A
8481.80.83	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2,5 cm	5,0	B5
8481.80.84	---- Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2,5 cm	5,0	B5
8481.80.87	----- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10,0	B7

HS 2012	Description	Base rate (%)	Category
8481.80.88	----- Other	10,0	B5
8481.80.89	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	10,0	B5
8481.80.91	---- Water taps of copper or copper alloy, with an internal diameter of 2,5 cm or less	10,0	B5
8481.80.92	----- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10,0	B7
8481.80.99	----- Other	10,0	B5
8481.90.10	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	0,0	A
8481.90.21	--- Bodies, for water taps	10,0	B5
8481.90.22	--- Bodies, for liquefied petroleum gas (LPG) cylinder valves	0,0	A
8481.90.23	--- Bodies, other	3,0	A
8481.90.29	--- Other	3,0	A
8481.90.31	--- Of copper or copper alloys	3,0	A
8481.90.39	--- Other	3,0	A
8481.90.41	--- Of copper or copper alloys	3,0	A
8481.90.49	--- Other	3,0	A
8481.90.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8482.10.00	- Ball bearings	3,0	A
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	3,0	A
8482.30.00	- Spherical roller bearings	3,0	A
8482.40.00	- Needle roller bearings	3,0	A
8482.50.00	- Other cylindrical roller bearings	3,0	A
8482.80.00	- Other, including combined ball/roller bearings	3,0	A
8482.91.00	-- Balls, needles and rollers	0,0	A
8482.99.00	-- Other	0,0	A
8483.10.10	-- For machinery of heading 84.29 or 84.30	20,0	B5
8483.10.24	--- For vehicles of heading 87.11	20,0	B7
8483.10.25	---- Of a cylinder capacity not exceeding 2 000 cc	20,0	B7
8483.10.26	---- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc	20,0	B7
8483.10.27	---- Of a cylinder capacity exceeding 3 000 cc	3,0	B7
8483.10.31	--- Of an output not exceeding 22,38 kW	10,0	B5
8483.10.39	--- Other	0,0	A
8483.10.90	-- Other	20,0	B5
8483.20.20	-- For machinery of heading 84.29 or 84.30	0,0	A
8483.20.30	-- For engines of vehicles of Chapter 87	10,0	B7
8483.20.90	-- Other	0,0	A
8483.30.20	-- For machinery of heading 84.29 or 84.30	0,0	A
8483.30.30	-- For engines of vehicles of Chapter 87	10,0	B7

HS 2012	Description	Base rate (%)	Category
8483.30.90	-- Other	0,0	A
8483.40.20	-- For marine vessels	10,0	B5
8483.40.30	-- For machinery of heading 84.29 or 84.30	15,0	B5
8483.40.90	-- Other	10,0	B5
8483.50.00	- Flywheels and pulleys, including pulley blocks	10,0	B5
8483.60.00	- Clutches and shaft couplings (including universal joints)	0,0	A
8483.90.11	--- For tractors of subheading 8701.10 or 8701.90	10,0	B5
8483.90.13	--- For other tractors of heading 87.01	10,0	B5
8483.90.14	--- For goods of heading 87.11	10,0	B7
8483.90.15	--- For other goods of Chapter 87	5,0	B7
8483.90.19	--- Other	10,0	B5
8483.90.91	--- For goods of subheading 8701.10 or 8701.90	10,0	B5
8483.90.93	--- For other tractors of heading 87.01	10,0	B5
8483.90.94	--- For goods of heading 87.11	10,0	B7
8483.90.95	--- For other goods of Chapter 87	5,0	B7
8483.90.99	--- Other	10,0	B5
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	3,0	A
8484.20.00	- Mechanical seals	3,0	A
8484.90.00	- Other	3,0	A
8486.10.10	-- Apparatus for rapid heating of semiconductor wafers	0,0	A
8486.10.20	-- Spin dryers for semiconductor wafer processing	0,0	A

HS 2012	Description	Base rate (%)	Category
8486.10.30	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0,0	A
8486.10.40	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	0,0	A
8486.10.50	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	0,0	A
8486.10.60	-- Apparatus for growing or pulling monocrystal semiconductor boules	0,0	A
8486.10.90	-- Other	0,0	A
8486.20.11	--- Chemical vapour deposition apparatus for semiconductor production	0,0	A
8486.20.12	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	0,0	A
8486.20.13	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0,0	A
8486.20.19	--- Other	0,0	A
8486.20.21	--- Ion implanters for doping semiconductor materials	0,0	A
8486.20.29	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8486.20.31	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafer	0,0	A
8486.20.32	--- Equipment for dry-etching patterns on semiconductor materials	0,0	A
8486.20.33	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0,0	A
8486.20.39	--- Other	0,0	A
8486.20.41	--- Direct write-on-wafer apparatus	0,0	A
8486.20.42	--- Step and repeat aligners	0,0	A
8486.20.49	--- Other	0,0	A
8486.20.51	--- Dicing machines for scribing or scoring semiconductor wafers	0,0	A
8486.20.59	--- Other	0,0	A
8486.20.91	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam	0,0	A
8486.20.92	--- Machines for bending, folding and straightening semiconductor leads	0,0	A
8486.20.93	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0,0	A

HS 2012		Description	Base rate (%)	Category
8486.20.94	- - -	Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0,0	A
8486.20.95	- - -	Automated machines for the placement or the removal of components or contact elements on semiconductor materials	0,0	A
8486.20.99	- - -	Other	0,0	A
8486.30.10	- -	Apparatus for dry etching patterns on flat panel display substrates	0,0	A
8486.30.20	- -	Apparatus for wet etching, developing, stripping or cleaning flat panel displays	0,0	A
8486.30.30	- -	Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	0,0	A
8486.30.90	- -	Other	0,0	A
8486.40.10	- -	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	0,0	A
8486.40.20	- -	Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0,0	A

HS 2012		Description	Base rate (%)	Category
8486.40.30	--	Moulds for manufacture of semiconductor devices	0,0	A
8486.40.40	--	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0,0	A
8486.40.50	--	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0,0	A
8486.40.60	--	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0,0	A
8486.40.70	--	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0,0	A
8486.40.90	--	Other	0,0	A
8486.90.11	---	Of apparatus for rapid heating of semiconductor wafers	0,0	A
8486.90.12	---	Of spin dryers for semiconductor wafer processing	0,0	A
8486.90.13	---	Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0,0	A
8486.90.14	----	Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0,0	A

HS 2012	Description	Base rate (%)	Category
8486.90.15	----- Other	0,0	A
8486.90.16	---- Of grinding, polishing and lapping machines for processing of semiconductor wafers	0,0	A
8486.90.17	--- Of apparatus for growing or pulling monocrystal semiconductor boules	0,0	A
8486.90.19	--- Other	0,0	A
8486.90.21	--- Of chemical vapour deposition apparatus for semiconductor production	0,0	A
8486.90.22	--- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	0,0	A
8486.90.23	--- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	0,0	A
8486.90.24	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0,0	A
8486.90.25	---- Other	0,0	A
8486.90.26	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	0,0	A

HS 2012	Description	Base rate (%)	Category
8486.90.27	----- Other	0,0	A
8486.90.28	---- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0,0	A
8486.90.29	---- Other	0,0	A
8486.90.31	---- Of apparatus for dry etching patterns on flat panel display substrates	0,0	A
8486.90.32	----- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0,0	A
8486.90.33	----- Other	0,0	A
8486.90.34	---- Of chemical vapour deposition apparatus for flat panel display production	0,0	A
8486.90.35	---- Of spinners for coating photosensitive emulsions on flat panel display substrates	0,0	A
8486.90.36	---- Of apparatus for physical deposition on flat panel display substrates	0,0	A
8486.90.39	---- Other	0,0	A
8486.90.41	---- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	0,0	A

HS 2012	Description	Base rate (%)	Category
8486.90.42	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	0,0	A
8486.90.43	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0,0	A
8486.90.44	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0,0	A
8486.90.45	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0,0	A
8486.90.46	--- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	0,0	A
8486.90.49	--- Other	0,0	A
8487.10.00	- Ships' or boats' propellers and blades therefor	0,0	A
8487.90.00	- Other	0,0	A
8501.10.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.10.29	---- Other	25,0	B5
8501.10.30	--- Spindle motors	10,0	B5

HS 2012	Description	Base rate (%)	Category
8501.10.41	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.10.49	----- Other	25,0	B5
8501.10.51	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.10.59	----- Other	25,0	B5
8501.10.60	---- Spindle motors	10,0	B5
8501.10.91	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.10.99	----- Other	25,0	B5
8501.20.12	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.20.19	---- Other	20,0	B5
8501.20.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.20.29	---- Other	20,0	B5
8501.31.30	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.31.40	---- Other motors	20,0	B5
8501.31.50	---- Generators	20,0	B5
8501.32.11	----- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3

HS 2012	Description	Base rate (%)	Category
8501.32.12	----- Other motors	5,0	B5
8501.32.13	----- Generators	5,0	B5
8501.32.91	----- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.32.92	----- Other motors	10,0	B5
8501.32.93	----- Generators	10,0	B5
8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	0,0	A
8501.34.00	-- Of an output exceeding 375 kW	0,0	A
8501.40.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.40.19	--- Other	20,0	B5
8501.40.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.40.29	--- Other	20,0	B5
8501.51.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.51.19	--- Other	15,0	B5
8501.52.11	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	B3
8501.52.19	----- Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
8501.52.21	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3,0	A
8501.52.29	----- Other	10,0	B5
8501.52.31	----- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0,0	A
8501.52.39	----- Other	0,0	A
8501.53.00	-- Of an output exceeding 75 kW	0,0	A
8501.61.10	--- Of an output not exceeding 12,5 kVA	20,0	B5
8501.61.20	--- Of an output exceeding 12,5 kVA	20,0	B5
8501.62.10	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	7,0	B5
8501.62.90	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	7,0	B5
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0,0	A
8501.64.00	-- Of an output exceeding 750 kVA	0,0	A
8502.11.00	-- Of an output not exceeding 75 kVA	15,0	B5
8502.12.10	--- Of an output not exceeding 125 kVA	10,0	B5
8502.12.20	--- Of an output exceeding 125 kVA	10,0	B5
8502.13.10	--- Of an output of 12 500 kVA (10 000 kW) or more	5,0	B5

HS 2012	Description	Base rate (%)	Category
8502.13.90	--- Other	5,0	B5
8502.20.10	-- Of an output not exceeding 75 kVA	20,0	B5
8502.20.20	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	10,0	B5
8502.20.30	-- Of an output exceeding 100 kVA but not exceeding 10 000 kVA	10,0	B5
8502.20.41	--- Of an output of 12 500 kVA (10 000 kW) or more	10,0	B5
8502.20.49	--- Other	10,0	B5
8502.31.10	--- Of an output not exceeding 10 000 kVA	0,0	A
8502.31.20	--- Of an output exceeding 10 000 kVA	0,0	A
8502.39.10	--- Of an output not exceeding 10 kVA	0,0	A
8502.39.20	--- Of an output exceeding 10 kVA but not exceeding 10 000 kVA	0,0	A
8502.39.31	---- Of an output of 12 500 kVA (10 000 kW) or more	0,0	A
8502.39.39	---- Other	0,0	A
8502.40.00	- Electric rotary converters	0,0	A
8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10 000 kW or more	5,0	B5
8503.00.90	- Other	5,0	B5
8504.10.00	- Ballasts for discharge lamps or tubes	15,0	B5

HS 2012	Description	Base rate (%)	Category
8504.21.10	--- Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA	20,0	B5
8504.21.92	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	5,0	B5
8504.21.93	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	20,0	B5
8504.21.99	---- Other	15,0	B5
8504.22.11	---- Of a high side voltage of 66 kV or more	25,0	B5
8504.22.19	---- Other	25,0	B5
8504.22.92	---- Of a high side voltage of 110 kV or more	5,0	B5
8504.22.93	---- Of a high side voltage of 66 kV or more, but less than 110 kV	25,0	B5
8504.22.99	---- Other	15,0	B5
8504.23.10	--- Having a power handling capacity not exceeding 15 000 kVA	5,0	B5
8504.23.21	---- Not exceeding 20 000 kVA	5,0	B5

HS 2012	Description	Base rate (%)	Category
8504.23.22	----- Exceeding 20 000 kVA but not exceeding 30 000 kVA	5,0	B5
8504.23.29	----- Other	5,0	B5
8504.31.11	----- With a voltage rating of 110 kV or more	5,0	B5
8504.31.12	----- With a voltage rating of 66 kV or more, but less than 110 kV	15,0	B5
8504.31.13	----- With a voltage rating of 1 kV or more, but less than 66 kV	15,0	B5
8504.31.19	----- Other	20,0	B5
8504.31.21	----- Ring current transformers with a voltage rating not exceeding 220 kV	5,0	B5
8504.31.22	----- Other	5,0	B5
8504.31.23	----- With a voltage rating of 66 kV or more, but less than 110 kV	15,0	B5
8504.31.24	----- With a voltage rating of 1 kV or more, but less than 66 kV	15,0	B5
8504.31.29	----- Other	20,0	B5
8504.31.30	--- Flyback transformers	3,0	A
8504.31.40	--- Intermediate frequency transformers	5,0	B5
8504.31.91	----- Of a kind used with toys, scale models or similar recreational models	20,0	B5

HS 2012	Description	Base rate (%)	Category
8504.31.92	----- Other matching transformers	20,0	B5
8504.31.99	----- Other	20,0	B5
8504.32.11	----- Matching transformers	10,0	B5
8504.32.19	----- Other	10,0	B5
8504.32.20	---- Other, of a kind used with toys, scale models or similar recreational models	20,0	B5
8504.32.30	---- Other, having a minimum frequency of 3 MHz	0,0	A
8504.32.41	----- Matching transformers	10,0	B5
8504.32.49	----- Other	10,0	B5
8504.32.51	----- Matching transformers	10,0	B5
8504.32.59	----- Other	10,0	B5
8504.33.11	----- Matching transformers	20,0	B5
8504.33.19	----- Other	10,0	B5
8504.33.91	----- Matching transformers	10,0	B5
8504.33.99	----- Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
8504.34.11	----- Matching transformers	10,0	B5
8504.34.12	----- Other	10,0	B5
8504.34.13	----- Matching transformers	10,0	B5
8504.34.14	----- Other	10,0	B5
8504.34.22	----- Matching transformers	10,0	B5
8504.34.23	----- Other	10,0	B5
8504.34.24	----- Matching transformers	10,0	B5
8504.34.29	----- Other	10,0	B5
8504.40.11	--- Uninterrupted power supplies (UPS)	0,0	A
8504.40.19	--- Other	0,0	A
8504.40.20	-- Battery chargers having a rating exceeding 100 kVA	0,0	A
8504.40.30	-- Other rectifiers	0,0	A
8504.40.40	-- Inverters	0,0	A
8504.40.90	-- Other	0,0	A
8504.50.10	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	0,0	A
8504.50.20	-- Chip type fixed inductors	0,0	A

HS 2012	Description	Base rate (%)	Category
8504.50.93	--- Having a power handling capacity not exceeding 2 500 kVA	0,0	A
8504.50.94	--- Having a power handling capacity exceeding 2 500 kVA but not exceeding 10 000 kVA	0,0	A
8504.50.95	--- Having a power handling capacity exceeding 10 000 kVA	0,0	A
8504.90.10	-- Of goods of subheading of 8504.10	5,0	B5
8504.90.20	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	0,0	A
8504.90.31	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	5,0	B5
8504.90.39	--- Other	5,0	B5
8504.90.41	--- Radiator panels; flat tube radiator assemblies for distribution and power transformers	0,0	A
8504.90.49	--- Other	0,0	A
8504.90.50	-- Other, for inductors of a capacity not exceeding 2 500 kVA	0,0	A
8504.90.60	-- Other, for inductors of a capacity exceeding 2 500 kVA	0,0	A
8504.90.90	-- Other	0,0	A
8505.11.00	-- Of metal	0,0	A
8505.19.00	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8505.20.00	- Electro-magnetic couplings, clutches and brakes	0,0	A
8505.90.00	- Other, including parts	0,0	A
8506.10.10	-- Having an external volume not exceeding 300 cm ³	25,0	B5
8506.10.90	-- Other	5,0	B5
8506.30.00	- Mercuric oxide	20,0	B5
8506.40.00	- Silver oxide	20,0	B5
8506.50.00	- Lithium	20,0	B5
8506.60.10	-- Having an external volume not exceeding 300 cm ³	20,0	B5
8506.60.90	-- Other	5,0	B5
8506.80.10	-- Zinc carbon, having an external volume not exceeding 300 cm ³	25,0	B5
8506.80.20	-- Zinc carbon, having an external volume not exceeding 300 cm ³	5,0	B5
8506.80.91	--- Having an external volume not exceeding 300 cm ³	25,0	B5
8506.80.99	--- Other	5,0	B5
8506.90.00	- Parts	5,0	B5
8507.10.10	-- Of a kind used for aircraft	0,0	A
8507.10.92	---- Of a height (excluding terminals and handles) not exceeding 13 cm	25,0	B5
8507.10.93	---- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
8507.10.94	----- Of a height (excluding terminals and handles) not exceeding 13 cm	20,0	B5
8507.10.99	----- Other	20,0	B5
8507.20.10	-- Of a kind used for aircraft	0,0	A
8507.20.91	----- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	25,0	B5
8507.20.92	----- Other	25,0	B5
8507.20.93	----- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	20,0	B5
8507.20.99	----- Other	20,0	B5
8507.30.10	-- Of a kind used for aircraft	0,0	A
8507.30.90	-- Other	20,0	B5
8507.40.10	-- Of a kind used for aircraft	0,0	A
8507.40.90	-- Other	20,0	B5
8507.50.00	- Nickel-metal hydride	0,0	A
8507.60.10	-- Of a kind used for laptops including notebooks and subnotebooks	0,0	A
8507.60.90	-- Other	0,0	A
8507.80.10	-- Of a kind used for aircraft	0,0	A
8507.80.91	--- Of a kind used for laptops including notebooks and subnotebooks	0,0	A
8507.80.99	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8507.90.11	--- Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5,0	B5
8507.90.12	--- Of a kind used for aircraft	0,0	A
8507.90.19	--- Other	5,0	B5
8507.90.91	--- Of a kind used for aircraft	0,0	A
8507.90.92	--- Battery separators, ready for use, of materials other than poly(vinyl chloride)	5,0	B5
8507.90.93	--- Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5,0	B5
8507.90.99	--- Other	5,0	B5
8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	25,0	B5
8508.19.10	--- Of a kind suitable for domestic use	25,0	B5
8508.19.90	--- Other	0,0	A
8508.60.00	- Other vacuum cleaners	0,0	A
8508.70.10	-- Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	0,0	A
8508.70.90	-- Other	0,0	A
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	25,0	B5
8509.80.10	-- Floor polishers	25,0	B5
8509.80.20	-- Kitchen waste disposers	25,0	B5
8509.80.90	-- Other	25,0	B5
8509.90.10	-- Of goods of subheading 8509.80.10	3,0	A
8509.90.90	-- Other	7,0	B5

HS 2012	Description	Base rate (%)	Category
8510.10.00	- Shavers	20,0	B5
8510.20.00	- Hair clippers	20,0	B5
8510.30.00	- Hair-removing appliances	20,0	B5
8510.90.00	- Parts	20,0	B5
8511.10.10	-- Of a kind suitable for aircraft engines	0,0	A
8511.10.20	-- Of a kind suitable for motor vehicle engines	10,0	B7
8511.10.90	-- Other	20,0	B5
8511.20.10	-- Of a kind suitable for aircraft engines	0,0	A
8511.20.21	--- Unassembled	10,0	B5
8511.20.29	--- Other	10,0	B5
8511.20.91	--- Unassembled	20,0	B5
8511.20.99	--- Other	20,0	B5
8511.30.30	-- Of a kind suitable for aircraft engines	0,0	A
8511.30.41	--- Unassembled	10,0	B5
8511.30.49	--- Other	10,0	B5
8511.30.91	--- Unassembled	20,0	B5
8511.30.99	--- Other	20,0	B5
8511.40.10	-- Of a kind used for aircraft engines	0,0	A
8511.40.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10,0	B7
8511.40.29	--- Other	20,0	B5
8511.40.31	--- For engines of vehicles of heading 87.01	20,0	B5
8511.40.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	10,0	B7
8511.40.33	--- For engines of vehicles of heading 87.05	10,0	B5

HS 2012	Description	Base rate (%)	Category
8511.40.91	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10,0	B7
8511.40.99	Other	20,0	B5
8511.50.10	Of a kind used for aircraft engines	0,0	A
8511.50.21	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10,0	B7
8511.50.29	Other	20,0	B5
8511.50.31	For engines of vehicles of heading 87.01	20,0	B5
8511.50.32	For engines of vehicles of heading 87.02, 87.03 or 87.04	10,0	B7
8511.50.33	For engines of vehicles of heading 87.05	10,0	B5
8511.50.91	For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10,0	B7
8511.50.99	Other	20,0	B5
8511.80.10	Of a kind used for aircraft engines	0,0	A
8511.80.20	Of a kind suitable for motor vehicles engines	10,0	B7
8511.80.90	Other	20,0	B5
8511.90.10	Of a kind used for aircraft engines	0,0	A
8511.90.20	Of a kind suitable for motor vehicles engines	0,0	A
8511.90.90	Other	5,0	B5
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	25,0	B5
8512.20.20	Unassembled lighting or visual signalling equipment	25,0	B5
8512.20.91	For motorcycles	25,0	B5
8512.20.99	Other	25,0	B5

HS 2012		Description	Base rate (%)	Category
8512.30.10	--	Horns and sirens, assembled	25,0	B5
8512.30.20	--	Unassembled sound signalling equipment	25,0	B5
8512.30.91	---	Obstacle detection (warning) devices for vehicles	20,0	B5
8512.30.99	---	Other	20,0	B5
8512.40.00	-	Windscreen wipers, defrosters and demisters	25,0	B7
8512.90.10	--	Of goods of subheading 8512.10	20,0	B5
8512.90.20	--	Of goods of subheading 8512.20, 8512.30 or 8512.40	15,0	B5
8513.10.10	--	Miners' helmet lamps	0,0	A
8513.10.20	--	Quarrymen's lamps	0,0	A
8513.10.90	--	Other	20,0	B5
8513.90.10	--	Of miners' helmet lamps or quarrymen's lamps	0,0	A
8513.90.30	--	Flashlight reflectors; flashlight switch slides of plastics	20,0	B5
8513.90.90	--	Other	20,0	B5
8514.10.00	-	Resistance heated furnaces and ovens	0,0	A
8514.20.20	--	Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
8514.20.90	--	Other	0,0	A
8514.30.20	--	Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
8514.30.90	--	Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0,0	A
8514.90.20	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
8514.90.90	-- Other	0,0	A
8515.11.00	-- Soldering irons and guns	0,0	A
8515.19.10	--- Machines and apparatus for soldering components on PCB (printed circuit board)/PWBs (printed wiring boards)	0,0	A
8515.19.90	--- Other	0,0	A
8515.21.00	-- Fully or partly automatic	0,0	A
8515.29.00	-- Other	0,0	A
8515.31.00	-- Fully or partly automatic	0,0	A
8515.39.10	--- AC arc welders, transformer type	0,0	A
8515.39.90	--- Other	0,0	A
8515.80.10	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	0,0	A
8515.80.90	-- Other	0,0	A
8515.90.10	-- Of AC arc welders, transformer type	0,0	A
8515.90.20	-- Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	0,0	A
8515.90.90	-- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
8516.10.10	--	Instantaneous or storage water heaters	20,0	B5
8516.10.30	--	Immersion heaters	20,0	B5
8516.21.00	--	Storage heating radiators	25,0	B5
8516.29.00	--	Other	25,0	B5
8516.31.00	--	Hair dryers	25,0	B5
8516.32.00	--	Other hair-dressing apparatus	25,0	B5
8516.33.00	--	Hand-drying apparatus	25,0	B5
8516.40.10	--	Of a kind designed to use steam from industrial boilers	20,0	B5
8516.40.90	--	Other	25,0	B5
8516.50.00	-	Microwave ovens	25,0	B5
8516.60.10	--	Rice cookers	20,0	B5
8516.60.90	--	Other	20,0	B5
8516.71.00	--	Coffee or tea makers	25,0	B5
8516.72.00	--	Toasters	25,0	B5
8516.79.10	---	Kettles	20,0	B5
8516.79.90	---	Other	20,0	B5
8516.80.10	--	For type-founding or type-setting machines; for industrial furnaces	10,0	B5
8516.80.30	--	For domestic appliances	20,0	B5
8516.80.90	--	Other	10,0	B5
8516.90.21	---	Sealed hotplates for domestic appliances	3,0	B3
8516.90.29	---	Other	3,0	A
8516.90.30	--	Of goods of subheading 8516.10	3,0	A
8516.90.40	--	Of electric heating resistors for type-founding or type-setting machines	3,0	A

HS 2012	Description	Base rate (%)	Category
8516.90.90	-- Other	3,0	A
8517.11.00	-- Line telephone sets with cordless handsets	5,0	A
8517.12.00	-- Telephones for cellular networks or for other wireless networks	0,0	A
8517.18.00	-- Other	5,0	A
8517.61.00	-- Base stations	0,0	A
8517.62.10	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	0,0	A
8517.62.21	---- Control and adaptor units, including gateways, bridges and routers	0,0	A
8517.62.29	---- Other	0,0	A
8517.62.30	--- Telephonic or telegraphic switching apparatus	0,0	A
8517.62.41	---- Modems including cable modems and modem cards	0,0	A
8517.62.42	---- Concentrators or multiplexers	0,0	A
8517.62.49	---- Other	0,0	A
8517.62.51	---- Wireless LANs	0,0	A
8517.62.52	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0,0	A
8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy	0,0	A

HS 2012	Description	Base rate (%)	Category
8517.62.59	----- Other	0,0	A
8517.62.61	----- For radio-telephony or radio-telegraphy	0,0	A
8517.62.69	----- Other	0,0	A
8517.62.91	----- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0,0	A
8517.62.92	----- For radio-telephony or radio-telegraphy	10,0	B3
8517.62.99	----- Other	0,0	A
8517.69.00	-- Other	5,0	A
8517.70.10	-- Of control and adaptor units including gateways, bridges and routers	0,0	A
8517.70.21	--- Of cellular telephones	0,0	A
8517.70.29	--- Other	0,0	A
8517.70.31	--- Of goods for line telephony or line telegraphy	0,0	A
8517.70.32	--- Of goods for radio-telephony or radio-telegraphy	3,0	A
8517.70.39	--- Other	0,0	A
8517.70.40	-- Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0,0	A
8517.70.91	--- Of goods for line telephony or line telegraphy	0,0	A
8517.70.92	--- Of goods for radio-telephony or radio-telegraphy	3,0	B3

HS 2012	Description	Base rate (%)	Category
8517.70.99	--- Other	0,0	A
8518.10.11	--- Microphones having a frequency range of 300 Hz to 3 400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunications use	5,0	B5
8518.10.19	--- Other microphones, whether or not with their stands	15,0	B5
8518.10.90	-- Other	15,0	B5
8518.21.10	--- Box speaker type	20,0	B5
8518.21.90	--- Other	20,0	B5
8518.22.10	--- Box speaker type	20,0	B5
8518.22.90	--- Other	20,0	B5
8518.29.20	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3 400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	5,0	B5
8518.29.90	--- Other	15,0	B5
8518.30.10	-- Headphones	15,0	B5
8518.30.20	-- Earphones	15,0	B5
8518.30.40	-- Line telephone handsets	5,0	B5
8518.30.51	--- For goods of subheading 8517.12.00	15,0	B5
8518.30.59	--- Other	15,0	B5
8518.30.90	-- Other	15,0	B5
8518.40.20	-- Used as repeaters in line telephony	10,0	B5
8518.40.30	-- Used as repeaters in telephony other than line telephony	5,0	B5

HS 2012		Description	Base rate (%)	Category
8518.40.40	--	Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10,0	B5
8518.40.90	--	Other	20,0	B5
8518.50.10	--	Having a power rating of 240 W or more	10,0	B5
8518.50.20	--	Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	10,0	B5
8518.50.90	--	Other	20,0	B5
8518.90.10	--	Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	5,0	B5
8518.90.20	--	Of goods of subheading 8518.40.40	0,0	A
8518.90.30	--	Of goods of subheading 8518.21 or 8518.22	10,0	B5
8518.90.40	--	Of goods of subheading 8518.29.90	10,0	B5
8518.90.90	--	Other	0,0	A
8519.20.10	--	Coins or disc operated record players	25,0	B5
8519.20.20	--	Other	25,0	B5
8519.30.00	-	Turntables (record-decks)	25,0	B5
8519.50.00	-	Telephone answering machines	0,0	A
8519.81.10	---	Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	25,0	B5
8519.81.20	---	Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	25,0	B5

HS 2012	Description	Base rate (%)	Category
8519.81.30	--- Compact disc players	30,0	B5
8519.81.41	---- Of a kind suitable for cinematography or broadcasting	10,0	B5
8519.81.49	---- Other	25,0	B5
8519.81.50	--- Dictating machines not capable of operating without an external source of power	10,0	B5
8519.81.61	---- Of a kind suitable for cinematography or broadcasting	10,0	B5
8519.81.69	---- Other	25,0	B5
8519.81.71	---- Of a kind suitable for cinematography or broadcasting	10,0	B5
8519.81.79	---- Other	25,0	B5
8519.81.91	---- Of a kind suitable for cinematography or broadcasting	10,0	B5
8519.81.99	---- Other	20,0	B5
8519.89.11	---- For film of a width of less than 16 mm	10,0	B5
8519.89.12	---- For film of a width of 16 mm or more	10,0	B5
8519.89.20	--- Record-players with or without loudspeakers	25,0	B5
8519.89.30	--- Of a kind suitable for cinematography or broadcasting	10,0	B5
8519.89.90	--- Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
8521.10.10	-- Of a kind used in cinematography or television broadcasting	10,0	B5
8521.10.90	-- Other	30,0	B5
8521.90.11	--- Of a kind used in cinematography or television broadcasting	10,0	B5
8521.90.19	--- Other	35,0	B5
8521.90.91	--- Of a kind used in cinematography or television broadcasting	10,0	B5
8521.90.99	--- Other	35,0	B5
8522.10.00	- Pick-up cartridges	0,0	A
8522.90.20	-- Printed circuit board assemblies for telephone answering machines	5,0	B5
8522.90.30	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	0,0	A
8522.90.40	-- Audio or video tape decks and compact disc mechanisms	0,0	A
8522.90.50	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	0,0	A
8522.90.91	--- Other parts and accessories of cinematographic sound recorders or reproducers	5,0	B5
8522.90.92	--- Other parts of telephone answering machines	10,0	B5
8522.90.93	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	3,0	A
8522.90.99	--- Other	3,0	A

HS 2012	Description	Base rate (%)	Category
8523.21.10	--- Unrecorded	5,0	B5
8523.21.90	--- Other	20,0	B5
8523.29.11	----- Computer tapes	0,0	A
8523.29.19	----- Other	5,0	B5
8523.29.21	----- Video tapes	5,0	B5
8523.29.29	----- Other	5,0	B5
8523.29.31	----- Computer tapes	0,0	A
8523.29.33	----- Video tapes	5,0	B5
8523.29.39	----- Other	0,0	A
8523.29.41	----- Computer tapes	0,0	A
8523.29.42	----- Of a kind suitable for cinematography	5,0	B5
8523.29.43	----- Other video tapes	5,0	B5
8523.29.49	----- Other	5,0	B5
8523.29.51	----- Computer tapes	0,0	A
8523.29.52	----- Video tapes	5,0	B5
8523.29.59	----- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8523.29.61	----- Of a kind used 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; proprietary format storage (recorded) media	10,0	B5
8523.29.62	----- Of a kind suitable for cinematography	10,0	B5
8523.29.63	----- Other video tapes	25,0	B5
8523.29.69	----- Other	10,0	B5
8523.29.71	----- Computer hard disks and diskettes	0,0	A
8523.29.79	----- Other	0,0	A
8523.29.81	----- Of a kind suitable for computer use	0,0	A
8523.29.82	----- Other	0,0	A
8523.29.83	----- Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5

HS 2012	Description	Base rate (%)	Category
8523.29.84	----- Other, of a kind suitable for cinematography	5,0	B5
8523.29.89	----- Other	5,0	B5
8523.29.91	----- Of a kind suitable for computer use	0,0	A
8523.29.92	----- Other	5,0	B5
8523.29.93	----- Of a kind suitable for computer use	0,0	A
8523.29.94	----- Other	0,0	A
8523.29.95	----- Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5
8523.29.99	----- Other	5,0	B5
8523.41.10	--- Of a kind suitable for computer use	0,0	A
8523.41.90	--- Other	5,0	B5
8523.49.11	---- Of a kind used for reproducing phenomena other than sound or image	0,0	A
8523.49.12	----- Educational, technical, scientific, historical or cultural discs	15,0	B5
8523.49.13	----- Other	15,0	B5

HS 2012	Description	Base rate (%)	Category
8523.49.14	----- Other, of a kind used 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; proprietary format storage (recorded) media	3,0	A
8523.49.19	----- Other	15,0	B5
8523.49.91	----- Of a kind used for reproducing phenomena other than sound or image	0,0	A
8523.49.92	----- Of a kind used for reproducing sound only	15,0	B5
8523.49.93	----- Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5
8523.49.99	----- Other	10,0	B5
8523.51.11	----- Of a kind suitable for computer use	0,0	A
8523.51.19	----- Other	5,0	B5
8523.51.21	----- Of a kind suitable for computer use	0,0	A

HS 2012	Description	Base rate (%)	Category
8523.51.29	----- Other	8,0	B5
8523.51.30	----- Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5
8523.51.90	----- Other	10,0	B5
8523.52.00	-- Smart cards	0,0	A
8523.59.10	--- Proximity cards and tags	0,0	A
8523.59.21	---- Of a kind suitable for computer use	0,0	A
8523.59.29	---- Other	5,0	B5
8523.59.30	---- Of a kind used for reproducing phenomena other than sound or image	0,0	A
8523.59.40	---- Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5
8523.59.90	---- Other	10,0	B5

HS 2012		Description	Base rate (%)	Category
8523.80.40	--	Gramophone records	25,0	B5
8523.80.51	---	Of a kind suitable for computer use	0,0	A
8523.80.59	---	Other	0,0	A
8523.80.91	---	Of a kind used for reproducing phenomena other than sound or image	0,0	A
8523.80.92	---	Other, of a kind used 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; proprietary format storage (recorded) media	5,0	B5
8523.80.99	---	Other	10,0	B5
8525.50.00	-	Transmission apparatus	0,0	A
8525.60.00	-	Transmission apparatus incorporating reception apparatus	0,0	A
8525.80.10	--	Web cameras	15,0	B5
8525.80.31	---	Of a kind used in broadcasting	5,0	B5
8525.80.39	---	Other	5,0	B5
8525.80.40	--	Television cameras	5,0	B5
8525.80.50	--	Other digital cameras	5,0	B5
8526.10.10	--	Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0,0	A
8526.10.90	--	Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8526.91.10	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0,0	A
8526.91.90	--- Other	0,0	A
8526.92.00	-- Radio remote control apparatus	0,0	A
8527.12.00	-- Pocket-size radio cassette-players	30,0	B5
8527.13.10	--- Portable	30,0	B5
8527.13.90	--- Other	30,0	B5
8527.19.11	---- Portable	30,0	B5
8527.19.19	---- Other	30,0	B5
8527.19.91	---- Portable	30,0	B5
8527.19.99	---- Other	30,0	B5
8527.21.00	-- Combined with sound recording or reproducing apparatus	25,0	B5
8527.29.00	-- Other	25,0	B5
8527.91.10	--- Portable	30,0	B5
8527.91.90	--- Other	30,0	B5
8527.92.10	--- Portable	30,0	B5
8527.92.91	---- Mains operated	30,0	B5
8527.92.99	---- Other	30,0	B5

HS 2012	Description	Base rate (%)	Category
8527.99.10	--- Portable	30,0	B5
8527.99.91	---- Mains operated	30,0	B5
8527.99.99	---- Other	30,0	B5
8528.41.10	--- Colour	0,0	A
8528.41.20	--- Monochrome	0,0	A
8528.49.10	--- Colour	12,0	B5
8528.49.20	--- Monochrome	10,0	B5
8528.51.10	--- Projection type flat panel display units	0,0	A
8528.51.20	--- Other, colour	0,0	A
8528.51.30	--- Other, monochrome	0,0	A
8528.59.10	--- Colour	12,0	B5
8528.59.20	--- Monochrome	10,0	B5
8528.61.10	--- Flat panel display type	0,0	A
8528.61.90	--- Other	0,0	A
8528.69.10	--- Having the capability of projecting on a screen of 300 inches or more	5,0	B5
8528.69.90	--- Other	5,0	B5
8528.71.11	---- Mains operated	0,0	A
8528.71.19	---- Other	0,0	A
8528.71.91	---- Mains operated	35,0	B5
8528.71.99	---- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
8528.72.10	--- Battery operated	35,0	B5
8528.72.91	---- Cathode-ray tube type	35,0	B5
8528.72.92	---- Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	35,0	B5
8528.72.99	---- Other	35,0	B5
8528.73.00	-- Other, monochrome	25,0	B5
8529.10.21	--- For television reception	10,0	B5
8529.10.29	--- Other	10,0	B5
8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers	15,0	B5
8529.10.40	-- Aerial filters and separators	10,0	B5
8529.10.60	-- Feed horns (wave guide)	10,0	B5
8529.10.92	--- Of a kind used with transmission apparatus for radio-broadcasting or television	10,0	B5
8529.10.99	--- Other	10,0	B5
8529.90.20	-- Of decoders	0,0	A
8529.90.40	-- Of digital cameras or video camera recorders	0,0	A
8529.90.51	--- For goods of subheading 8525.50 or 8525.60	0,0	A
8529.90.52	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	3,0	A
8529.90.53	---- For flat panel displays	0,0	A
8529.90.54	---- Other, for television receivers	3,0	A

HS 2012	Description	Base rate (%)	Category
8529.90.55	----- Other	0,0	A
8529.90.59	---- Other	0,0	A
8529.90.91	--- For television receivers	3,0	A
8529.90.94	--- For flat panel displays	0,0	A
8529.90.99	--- Other	0,0	A
8530.10.00	- Equipment for railways or tramways	0,0	A
8530.80.00	- Other equipment	0,0	A
8530.90.00	- Parts	0,0	A
8531.10.10	-- Burglar alarms	0,0	A
8531.10.20	-- Fire alarms	0,0	A
8531.10.30	-- Smoke alarms; portable personal alarms (shrill alarms)	0,0	A
8531.10.90	-- Other	0,0	A
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0,0	A
8531.80.11	--- Door bells and other door sound signalling apparatus	20,0	B5
8531.80.19	--- Other	20,0	B5
8531.80.21	--- Vacuum fluorescent display panels	0,0	A
8531.80.29	--- Other	0,0	A
8531.80.90	-- Other	5,0	B5

HS 2012	Description	Base rate (%)	Category
8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20.00, 8531.80.21 or 8531.80.29	0,0	A
8531.90.20	-- Of door bells or other door sound signalling apparatus	10,0	B5
8531.90.30	-- Of other bells or sound signaling apparatus	10,0	B5
8531.90.90	-- Other	0,0	A
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)	0,0	A
8532.21.00	-- Tantalum	0,0	A
8532.22.00	-- Aluminium electrolytic	0,0	A
8532.23.00	-- Ceramic dielectric, single layer	0,0	A
8532.24.00	-- Ceramic dielectric, multilayer	0,0	A
8532.25.00	-- Dielectric of paper or plastics	0,0	A
8532.29.00	-- Other	0,0	A
8532.30.00	- Variable or adjustable (pre-set) capacitors	0,0	A
8532.90.00	- Parts	0,0	A
8533.10.10	-- Surface mounted	0,0	A
8533.10.90	-- Other	0,0	A
8533.21.00	-- For a power handling capacity not exceeding 20 W	0,0	A
8533.29.00	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8533.31.00	-- For a power handling capacity not exceeding 20 W	0,0	A
8533.39.00	-- Other	0,0	A
8533.40.00	- Other variable resistors, including rheostats and potentiometers	0,0	A
8533.90.00	- Parts	0,0	A
8534.00.10	- Single-sided	0,0	A
8534.00.20	- Double-sided	0,0	A
8534.00.30	- Multi-layer	0,0	A
8534.00.90	- Other	0,0	A
8535.10.00	- Fuses	0,0	A
8535.21.10	--- Moulded case type	3,0	A
8535.21.90	--- Other	3,0	A
8535.29.00	-- Other	3,0	A
8535.30.11	--- Disconnectors having a voltage of less than 36 kV	7,0	B5
8535.30.19	--- Other	5,0	B5
8535.30.20	-- For a voltage of 66 kV or more	5,0	B5
8535.30.90	-- Other	5,0	B5
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	0,0	A
8535.90.10	-- Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	0,0	A
8535.90.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8536.10.11	--- For use in electric fans	25,0	B5
8536.10.12	--- Other, for a current of less than 16 A	25,0	B5
8536.10.13	--- Fuse blocks, of a kind used for motor vehicles	25,0	B5
8536.10.19	--- Other	25,0	B5
8536.10.91	--- For use in electric fans	25,0	B5
8536.10.92	--- Other, for a current of less than 16 A	25,0	B5
8536.10.93	--- Fuse blocks, of a kind used for motor vehicles	25,0	B5
8536.10.99	--- Other	25,0	B5
8536.20.11	--- For a current of less than 16 A	15,0	B5
8536.20.12	--- For a current of 16 A or more, but not more than 32 A	15,0	B5
8536.20.13	--- For a current of 32 A or more, but not more than 1 000 A	10,0	B5
8536.20.19	--- Other	5,0	B5
8536.20.20	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	20,0	B5
8536.20.91	--- For a current of less than 16 A	15,0	B5
8536.20.99	--- Other	15,0	B5
8536.30.10	-- Lightning arresters	0,0	A
8536.30.20	-- Of a kind used in radio equipment or in electric fans	25,0	B5
8536.30.90	-- Other	15,0	B5
8536.41.10	--- Digital relays	3,0	B3

HS 2012	Description	Base rate (%)	Category
8536.41.20	--- Of a kind used in radio equipment	10,0	B5
8536.41.30	--- Of a kind used in electric fans	10,0	B5
8536.41.40	--- Other, for a current of less than 16 A	10,0	B5
8536.41.90	--- Other	10,0	B5
8536.49.10	--- Digital relays	3,0	B3
8536.49.90	--- Other	10,0	B5
8536.50.20	-- Over-current and residual-current automatic switches	10,0	B5
8536.50.32	--- Of a kind suitable for use in electric fans or in radio equipment	15,0	B5
8536.50.33	--- Other, of a rated current carrying capacity of less than 16 A	15,0	B5
8536.50.39	--- Other	15,0	B5
8536.50.40	-- Miniature switches for rice cookers or toaster ovens	15,0	B5
8536.50.51	--- For a current of less than 16 A	5,0	B5
8536.50.59	--- Other	5,0	B5
8536.50.61	--- For a current of less than 16 A	15,0	B5
8536.50.69	--- Other	15,0	B5
8536.50.92	--- Of a kind suitable for use in electric fans	15,0	B5
8536.50.95	--- Other, starters for electric motors or fuse switches	15,0	B5

HS 2012	Description	Base rate (%)	Category
8536.50.99	--- Other	10,0	B5
8536.61.10	--- Of a kind used for compact lamps or halogen lamps	5,0	B5
8536.61.91	---- For a current of less than 16 A	25,0	B5
8536.61.99	---- Other	25,0	B5
8536.69.11	---- For a current of less than 16 A	25,0	B5
8536.69.19	---- Other	25,0	B5
8536.69.22	---- For a current of less than 16 A	15,0	B5
8536.69.29	---- Other	15,0	B5
8536.69.32	---- For a current of less than 16 A	5,0	B5
8536.69.39	---- Other	5,0	B5
8536.69.92	---- For a current of less than 16 A	25,0	B5
8536.69.99	---- Other	25,0	B5
8536.70.10	-- Of ceramics	0,0	A
8536.70.20	-- Of copper	5,0	B5
8536.70.90	-- Other	5,0	B5
8536.90.12	--- For a current of less than 16 A	5,0	B5
8536.90.19	--- Other	5,0	B5
8536.90.22	--- For a current of less than 16 A	20,0	B5

HS 2012	Description	Base rate (%)	Category
8536.90.29	--- Other	20,0	B5
8536.90.32	--- For a current of less than 16 A	20,0	B5
8536.90.39	--- Other	20,0	B5
8536.90.93	---- Telephone patch panels	15,0	B5
8536.90.94	---- Other	25,0	B5
8536.90.99	--- Other	20,0	B5
8537.10.11	--- Control panels of a kind suitable for use in distributed control systems	0,0	A
8537.10.12	--- Control panels fitted with a programmable processor	0,0	A
8537.10.13	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	0,0	A
8537.10.19	--- Other	15,0	B5
8537.10.20	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	10,0	B5
8537.10.30	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	10,0	B5
8537.10.91	--- Of a kind used in radio equipment or in electric fans	15,0	B5

HS 2012	Description	Base rate (%)	Category
8537.10.92	--- Of a kind suitable for use in distributed control systems	0,0	A
8537.10.99	--- Other	15,0	B5
8537.20.11	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5,0	B5
8537.20.19	--- Other	5,0	B5
8537.20.21	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5,0	B5
8537.20.29	--- Other	5,0	B5
8537.20.90	-- Other	5,0	B5
8538.10.11	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	15,0	B5
8538.10.12	--- Of a kind used in radio equipment	15,0	B5
8538.10.19	--- Other	15,0	B5
8538.10.21	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5,0	B5
8538.10.22	--- Of a kind used in radio equipment	5,0	B5
8538.10.29	--- Other	5,0	B5
8538.90.11	--- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	12,0	B5

HS 2012	Description	Base rate (%)	Category
8538.90.12	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	12,0	B5
8538.90.13	--- Parts of goods of subheading 8537.10.20	12,0	B5
8538.90.19	--- Other	12,0	B5
8538.90.21	--- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	3,0	A
8538.90.29	--- Other	3,0	A
8539.10.10	-- For motor vehicles of Chapter 87	20,0	B7
8539.10.90	-- Other	0,0	A
8539.21.20	--- Of a kind used in medical equipment	0,0	A
8539.21.30	--- Of a kind used for motor vehicles	20,0	B7
8539.21.40	--- Other reflector lamp bulbs	10,0	B5
8539.21.90	--- Other	0,0	A
8539.22.20	--- Of a kind used in medical equipment	0,0	A
8539.22.30	--- Other reflector lamp bulbs	10,0	B5
8539.22.90	--- Other	25,0	B5
8539.29.10	--- Of a kind used in medical equipment	0,0	A
8539.29.20	--- Of a kind used for motor vehicles	25,0	B7
8539.29.30	--- Other reflector lamp bulbs	10,0	B5
8539.29.41	---- Of a kind suitable for medical equipment	0,0	A

HS 2012	Description	Base rate (%)	Category
8539.29.49	Other	10,0	B5
8539.29.50	Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	25,0	B5
8539.29.60	Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	10,0	B5
8539.29.90	Other	7,0	B5
8539.31.10	Tubes for compact fluorescent lamps	25,0	B5
8539.31.90	Other	25,0	B5
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	0,0	A
8539.39.10	Tubes for compact fluorescent lamps	10,0	B5
8539.39.30	Other fluorescent cold cathode types	10,0	B5
8539.39.90	Other	8,0	B5
8539.41.00	Arc-lamps	0,0	A
8539.49.00	Other	0,0	A
8539.90.10	Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5,0	B5
8539.90.20	Other, suitable for lamps of motor vehicles	15,0	B7
8539.90.90	Other	0,0	A
8540.11.00	Colour	5,0	B5
8540.12.00	Monochrome	10,0	B5

HS 2012	Description	Base rate (%)	Category
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10,0	B5
8540.40.10	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0,0	A
8540.40.90	-- Other	0,0	A
8540.60.00	- Other cathode-ray tubes	0,0	A
8540.71.00	-- Magnetrons	0,0	A
8540.79.00	-- Other	0,0	A
8540.81.00	-- Receiver or amplifier valves and tubes	0,0	A
8540.89.00	-- Other	0,0	A
8540.91.00	-- Of cathode-ray tubes	0,0	A
8540.99.10	--- Of microwave tubes	0,0	A
8540.99.90	--- Other	0,0	A
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	0,0	A
8541.21.00	-- With a dissipation rate of less than 1 W	0,0	A
8541.29.00	-- Other	0,0	A
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0,0	A
8541.40.10	-- Light emitting diodes	0,0	A
8541.40.21	--- Photovoltaic cells, not assembled	0,0	A
8541.40.22	--- Photovoltaic cells assembled in modules or made up into panels	0,0	A
8541.40.29	--- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
8541.40.90	--	Other	0,0	A
8541.50.00	-	Other semiconductor devices	0,0	A
8541.60.00	-	Mounted piezo-electric crystals	0,0	A
8541.90.00	-	Parts	0,0	A
8542.31.00	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0,0	A
8542.32.00	--	Memories	0,0	A
8542.33.00	--	Amplifiers	0,0	A
8542.39.00	--	Other	0,0	A
8542.90.00	-	Parts	0,0	A
8543.10.00	-	Particle accelerators	0,0	A
8543.20.00	-	Signal generators	0,0	A
8543.30.20	--	Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	0,0	A
8543.30.90	--	Other	0,0	A
8543.70.10	--	Electric fence energisers	0,0	A
8543.70.20	--	Remote control apparatus, other than radio remote control apparatus	0,0	A
8543.70.30	--	Electrical machines and apparatus with translation or dictionary functions	0,0	A

HS 2012	Description	Base rate (%)	Category
8543.70.40	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
8543.70.50	-- Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	0,0	A
8543.70.90	-- Other	0,0	A
8543.90.10	-- Of goods of subheading 8543.10 or 8543.20	0,0	A
8543.90.20	-- Of goods of subheading 8543.30.20	0,0	A
8543.90.30	-- Of goods of subheading 8543.70.30	0,0	A
8543.90.40	-- Of goods of subheading 8543.70.40	0,0	A
8543.90.50	-- Of goods of subheading 8543.70.50	0,0	A
8543.90.90	-- Other	0,0	A
8544.11.10	--- With an outer coating of lacquer or enamel	15,0	B5
8544.11.20	--- With an outer coating or covering of paper, textiles or poly(vinyl chloride)	15,0	B5
8544.11.90	--- Other	10,0	B5
8544.19.00	-- Other	5,0	B5
8544.20.11	--- Insulated with rubber or plastics	10,0	B5
8544.20.19	--- Other	10,0	B5

HS 2012	Description	Base rate (%)	Category
8544.20.21	--- Insulated with rubber or plastics	10,0	B5
8544.20.29	--- Other	10,0	B5
8544.20.31	--- Insulated with rubber or plastics	0,0	A
8544.20.39	--- Other	0,0	A
8544.20.41	--- Insulated with rubber or plastics	0,0	A
8544.20.49	--- Other	0,0	A
8544.30.12	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20,0	B7
8544.30.13	---- Other	20,0	B5
8544.30.14	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20,0	B7
8544.30.19	---- Other	20,0	B5
8544.30.91	--- Insulated with rubber or plastics	5,0	B5
8544.30.99	--- Other	5,0	B5
8544.42.11	---- Telephone, telegraph and radio relay cables, submarine	0,0	A
8544.42.12	---- Telephone, telegraph and radio relay cables, other	3,0	A
8544.42.19	---- Other	5,0	B5
8544.42.21	---- Telephone, telegraph and radio relay cables, submarine	0,0	A
8544.42.22	---- Telephone, telegraph and radio relay cables, other	0,0	A

HS 2012	Description	Base rate (%)	Category
8544.42.29	----- Other	0,0	A
8544.42.32	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15,0	B7
8544.42.33	----- Other	15,0	B5
8544.42.34	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15,0	B7
8544.42.39	----- Other	15,0	B5
8544.42.91	----- Electric cables insulated with plastics having a core diameter not exceeding 19,5 mm	15,0	B5
8544.42.92	----- Other electric cables insulated with plastics	15,0	B5
8544.42.99	----- Other	10,0	B5
8544.49.11	----- Telephone, telegraph and radio relay cables, submarine	0,0	A
8544.49.12	----- Telephone, telegraph and radio relay cables, other	3,0	A
8544.49.19	----- Other	0,0	A
8544.49.21	----- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	10,0	B5
8544.49.22	----- Electric cables insulated with plastics having a core diameter not exceeding 19,5 mm	15,0	B5

HS 2012	Description	Base rate (%)	Category
8544.49.23	----- Other electric cables insulated with plastics	15,0	B5
8544.49.29	----- Other	10,0	B5
8544.49.31	----- Telephone, telegraph and radio relay cables, submarine	0,0	A
8544.49.32	----- Other, insulated with plastics	10,0	B5
8544.49.39	----- Other	10,0	B5
8544.49.41	----- Cables insulated with plastics	10,0	B5
8544.49.49	----- Other	10,0	B5
8544.60.11	--- Cables insulated with plastics having a core diameter of less than 22,7 mm	20,0	B5
8544.60.19	--- Other	5,0	B5
8544.60.21	--- Cables insulated with plastics having a core diameter of less than 22,7 mm	5,0	B5
8544.60.29	--- Other	5,0	B5
8544.60.30	-- For a voltage exceeding 66 kV	5,0	B5
8544.70.10	-- Telephone, telegraph and radio relay cables, submarine	0,0	A
8544.70.90	-- Other	0,0	A
8545.11.00	-- Of a kind used for furnaces	0,0	A
8545.19.00	-- Other	5,0	B5
8545.20.00	- Brushes	5,0	B5
8545.90.00	- Other	5,0	B5

HS 2012	Description	Base rate (%)	Category
8546.10.00	- Of glass	0,0	A
8546.20.10	-- Transformer bushings and circuit breaker insulators	3,0	A
8546.20.90	-- Other	5,0	B5
8546.90.00	- Other	0,0	A
8547.10.00	- Insulating fittings of ceramics	0,0	A
8547.20.00	- Insulating fittings of plastics	0,0	A
8547.90.10	-- Electric conduit and joints therefor, of base metal lined with insulating material	0,0	A
8547.90.90	-- Other	0,0	A
8548.10.12	--- Of a kind used in aircraft	20,0	B5
8548.10.19	--- Other	20,0	B5
8548.10.22	--- Of primary cells and primary batteries	20,0	B5
8548.10.23	--- Of electric accumulators of a kind used in aircraft	20,0	B5
8548.10.29	--- Other	20,0	B5
8548.10.32	--- Of primary cells and primary batteries	20,0	B5
8548.10.33	--- Of electric accumulators of a kind used in aircraft	20,0	B5
8548.10.39	--- Other	20,0	B5
8548.10.91	--- Of primary cells and primary batteries	20,0	B5
8548.10.92	--- Of electric accumulators of a kind used in aircraft	20,0	B5
8548.10.99	--- Other	20,0	B5
8548.90.10	-- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	0,0	A

HS 2012		Description	Base rate (%)	Category
8548.90.20	--	Printed circuit assemblies including such assemblies for external connections	0,0	A
8548.90.90	--	Other	0,0	A
8601.10.00	-	Powered from an external source of electricity	0,0	A
8601.20.00	-	Powered by electric accumulators	0,0	A
8602.10.00	-	Diesel-electric locomotives	0,0	A
8602.90.00	-	Other	0,0	A
8603.10.00	-	Powered from an external source of electricity	0,0	A
8603.90.00	-	Other	0,0	A
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).	0,0	A
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 86.04).	0,0	A
8606.10.00	-	Tank wagons and the like	0,0	A
8606.30.00	-	Self-discharging vans and wagons, other than those of subheading 8606.10	0,0	A
8606.91.00	--	Covered and closed	0,0	A
8606.92.00	--	Open, with non-removable sides of a height exceeding 60 cm	0,0	A
8606.99.00	--	Other	0,0	A
8607.11.00	--	Driving bogies and bissel-bogies	0,0	A

HS 2012		Description	Base rate (%)	Category
8607.12.00	--	Other bogies and bissel-bogies	0,0	A
8607.19.00	--	Other, including parts	0,0	A
8607.21.00	--	Air brakes and parts thereof	0,0	A
8607.29.00	--	Other	0,0	A
8607.30.00	-	Hooks and other coupling devices, buffers, and parts thereof	0,0	A
8607.91.00	--	Of locomotives	0,0	A
8607.99.00	--	Other	0,0	A
8608.00.20	-	Electro-mechanical equipment	0,0	A
8608.00.90	-	Other	0,0	A
8609.00.00		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0,0	A
8701.10.11	---	For agricultural use	30,0	B10
8701.10.19	---	Other	30,0	B10
8701.10.91	---	For agricultural use	10,0	B10
8701.10.99	---	Other	10,0	B10
8701.20.10	--	Completely Knocked Down	5,0	B10
8701.20.90	--	Other	5,0	B10
8701.30.00	-	Track-laying tractors	0,0	A
8701.90.10	--	Agricultural tractors	5,0	B10
8701.90.90	--	Other	5,0	B10
8702.10.10	---	Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8702.10.41	----- g.v. w of at least 6 t but not exceeding 18 t	CKD	CKD
8702.10.49	----- Other	CKD	CKD
8702.10.50	---- Other	CKD	CKD
8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70,0	B10
8702.10.71	----- g.v.w. of at least 6 t but not exceeding 18 t	5,0	B10
8702.10.79	----- Other	5,0	B10
8702.10.81	----- g.v.w of at least 6 t but not exceeding 18 t	70,0	B10
8702.10.89	----- Other	70,0	B10
8702.10.90	---- Other	70,0	B10
8702.90.12	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	CKD	CKD
8702.90.13	--- For the transport of 30 persons or more	CKD	CKD
8702.90.14	--- Other motor coaches, buses or minibuses	CKD	CKD
8702.90.19	--- Other	CKD	CKD
8702.90.92	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70,0	B10
8702.90.93	----- Specially designed for use in airports	5,0	B10

HS 2012	Description	Base rate (%)	Category
8702.90.94	----- Other	70,0	B10
8702.90.95	---- Other motor coaches, buses or minibuses	70,0	B10
8702.90.99	---- Other	70,0	B10
8703.10.10	-- Golf cars, including golf buggies	78,0	B10
8703.10.90	-- Other	78,0	B10
8703.21.10	---- Go-karts	78,0	B10
8703.21.22	----- Four-wheel drive	CKD	CKD
8703.21.23	----- Other	CKD	CKD
8703.21.24	----- Four-wheel drive	78,0	B10
8703.21.29	----- Other	78,0	B10
8703.21.31	----- Four-wheel drive	CKD	CKD
8703.21.39	----- Other	CKD	CKD
8703.21.91	----- Ambulances	15,0	B10
8703.21.92	----- Motor-homes	78,0	B10
8703.21.99	----- Other	78,0	B10
8703.22.11	----- Completely Knocked Down	CKD	CKD
8703.22.19	----- Other	78,0	B10

HS 2012	Description	Base rate (%)	Category
8703.22.21	---- Four-wheel drive	CKD	CKD
8703.22.29	---- Other	CKD	CKD
8703.22.91	---- Ambulances	15,0	B10
8703.22.92	---- Motor-homes	78,0	B10
8703.22.99	---- Other	78,0	B10
8703.23.10	--- Ambulances	15,0	B10
8703.23.21	---- Completely Knocked Down	CKD	CKD
8703.23.29	---- Other	15,0	B10
8703.23.31	---- Completely Knocked Down	CKD	CKD
8703.23.39	---- Other	15,0	B10
8703.23.40	--- Motor-homes	74,0	B10
8703.23.51	---- Of a cylinder capacity not exceeding 1 800 cc	CKD	CKD
8703.23.52	---- Of a cylinder capacity exceeding 1 800 cc but not exceeding 2 000 cc	CKD	CKD
8703.23.53	---- Of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc	CKD	CKD
8703.23.54	---- Of a cylinder capacity exceeding 2 500 cc	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8703.23.61	----- Of a cylinder capacity not exceeding 1 800 cc	78,0	B10
8703.23.62	----- Of a cylinder capacity exceeding 1 800 cc but not exceeding 2 000 cc	78,0	B10
8703.23.63	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc	78,0	B10
8703.23.64	----- Of a cylinder capacity exceeding 2 500 cc	74,0	B10
8703.23.71	----- Of a cylinder capacity not exceeding 1 800 cc	CKD	CKD
8703.23.72	----- Of a cylinder capacity exceeding 1 800 cc but not exceeding 2 000 cc	CKD	CKD
8703.23.73	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc	CKD	CKD
8703.23.74	----- Of a cylinder capacity exceeding 2 500 cc	CKD	CKD
8703.23.91	----- Of a cylinder capacity not exceeding 1 800 cc	78,0	B10
8703.23.92	----- Of a cylinder capacity exceeding 1 800 cc but not exceeding 2 000 cc	78,0	B10
8703.23.93	----- Of a cylinder capacity exceeding 2 000 cc but not exceeding 2 500 cc	78,0	B10
8703.23.94	----- Of a cylinder capacity exceeding 2 500 cc	74,0	B10
8703.24.10	--- Ambulances	15,0	B9
8703.24.21	----- Completely Knocked Down	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8703.24.29	----- Other	15,0	B9
8703.24.31	----- Completely Knocked Down	CKD	CKD
8703.24.39	----- Other	15,0	B9
8703.24.41	----- Four-wheel drive	CKD	CKD
8703.24.49	----- Other	CKD	CKD
8703.24.51	----- Four-wheel drive	68,0	B9
8703.24.59	----- Other	74,0	B9
8703.24.70	---- Motor-homes	74,0	B9
8703.24.81	----- Four-wheel drive	CKD	CKD
8703.24.89	----- Other	CKD	CKD
8703.24.91	----- Four-wheel drive	68,0	B9
8703.24.99	----- Other	74,0	B9
8703.31.11	----- Four-wheel drive	CKD	CKD
8703.31.19	----- Other	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8703.31.20	Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	78,0	B10
8703.31.40	Ambulances	15,0	B10
8703.31.50	Motor-homes	78,0	B10
8703.31.81	Four-wheel drive	CKD	CKD
8703.31.89	Other	CKD	CKD
8703.31.91	Four-wheel drive	78,0	B10
8703.31.99	Other	78,0	B10
8703.32.10	Ambulances	15,0	B10
8703.32.21	Completely Knocked Down	CKD	CKD
8703.32.29	Other	15,0	B10
8703.32.31	Completely Knocked Down	CKD	CKD
8703.32.39	Other	15,0	B10
8703.32.42	Four-wheel drive	CKD	CKD
8703.32.43	Other	CKD	CKD
8703.32.44	Four-wheel drive	CKD	CKD
8703.32.49	Other	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8703.32.52	----- Four-wheel drive	78,0	B10
8703.32.53	----- Other	78,0	B10
8703.32.54	----- Four-wheel drive	78,0	B10
8703.32.59	----- Other	78,0	B10
8703.32.60	--- Motor-homes	78,0	B10
8703.32.71	----- Four-wheel drive	CKD	CKD
8703.32.72	----- Other	CKD	CKD
8703.32.73	----- Four-wheel drive	CKD	CKD
8703.32.79	----- Other	CKD	CKD
8703.32.92	----- Four-wheel drive	78,0	B10
8703.32.93	----- Other	78,0	B10
8703.32.94	----- Four-wheel drive	78,0	B10
8703.32.99	----- Other	78,0	B10
8703.33.10	--- Ambulances	15,0	B9
8703.33.21	---- Completely Knocked Down	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8703.33.29	----- Other	15,0	B9
8703.33.31	----- Completely Knocked Down	CKD	CKD
8703.33.39	----- Other	15,0	B9
8703.33.43	----- Four-wheel drive	CKD	CKD
8703.33.44	----- Other	CKD	CKD
8703.33.45	----- Four-wheel drive	CKD	CKD
8703.33.49	----- Other	CKD	CKD
8703.33.53	----- Four-wheel drive	78,0	B9
8703.33.54	----- Other	78,0	B9
8703.33.55	----- Four-wheel drive	78,0	B9
8703.33.59	----- Other	78,0	B9
8703.33.70	--- Motor-homes	78,0	B9

HS 2012	Description	Base rate (%)	Category
8703.33.81	---- Four-wheel drive	CKD	CKD
8703.33.89	---- Other	CKD	CKD
8703.33.91	---- Four-wheel drive	78,0	B9
8703.33.99	---- Other	78,0	B9
8703.90.11	--- Ambulances	15,0	B10
8703.90.12	--- Go-karts	78,0	B10
8703.90.13	---- Completely Knocked Down	CKD	CKD
8703.90.19	---- Other	78,0	B10
8703.90.50	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	CKD	CKD
8703.90.70	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	78,0	B10
8703.90.80	--- Other vehicles, Completely Knocked Down	CKD	CKD
8703.90.90	--- Other	78,0	B10
8704.10.13	--- g.v.w. not exceeding 5 t	CKD	CKD
8704.10.14	--- g.v.w. exceeding 5 t, but not exceeding 10 t	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8704.10.15	--- g.v.w. exceeding 10 t, but not exceeding 20 t	CKD	CKD
8704.10.16	--- g.v.w. exceeding 20 t, but not exceeding 24 t	CKD	CKD
8704.10.17	--- g.v.w. exceeding 24 t, but not exceeding 45 t	CKD	CKD
8704.10.18	--- g.v.w. exceeding 45 t	CKD	CKD
8704.10.23	--- g.v.w. not exceeding 5 t	65,0	B10
8704.10.24	--- g.v.w. exceeding 5 t, but not exceeding 10 t	50,0	B10
8704.10.25	--- g.v.w. exceeding 10 t, but not exceeding 20 t	30,0	B10
8704.10.26	--- g.v.w. exceeding 20 t, but not exceeding 24 t	20,0	B10
8704.10.27	--- g.v.w. exceeding 24 t, but not exceeding 45 t	10,0	B10
8704.10.28	--- g.v.w. exceeding 45 t	0,0	A
8704.21.11	---- Refrigerated lorries (trucks)	CKD	CKD
8704.21.19	---- Other	CKD	CKD
8704.21.21	---- Refrigerated lorries (trucks)	15,0	B10
8704.21.22	---- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.21.23	---- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.21.24	---- Armoured cargo vehicles for transporting valuables	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.21.25	----- Hooklift lorries (trucks)	15,0	B10
8704.21.29	----- Other	68,0	B10
8704.22.11	----- Refrigerated lorries (trucks)	CKD	CKD
8704.22.19	----- Other	CKD	CKD
8704.22.21	----- Refrigerated lorries (trucks)	15,0	B10
8704.22.22	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.22.23	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.22.24	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.22.25	----- Hooklift lorries (trucks)	15,0	B10
8704.22.29	----- Other	50,0	B10
8704.22.31	----- Refrigerated lorries (trucks)	CKD	CKD
8704.22.39	----- Other	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8704.22.41	----- Refrigerated lorries (trucks)	15,0	B10
8704.22.42	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.22.43	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.22.44	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.22.45	----- Hooklift lorries (trucks)	15,0	B10
8704.22.51	----- Other, g.v.w. exceeding 6 t but not exceeding 10 t	50,0	B10
8704.22.59	----- Other	30,0	B10
8704.23.11	----- Refrigerated lorries (trucks)	CKD	CKD
8704.23.19	----- Other	CKD	CKD
8704.23.21	----- Refrigerated lorries (trucks)	15,0	B10
8704.23.22	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.23.23	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.23.24	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.23.25	----- Hooklift lorries (trucks)	15,0	B10
8704.23.29	----- Other	20,0	B10
8704.23.51	----- Refrigerated lorries (trucks)	CKD	CKD
8704.23.59	----- Other	CKD	CKD
8704.23.61	----- Refrigerated lorries (trucks)	15,0	B10
8704.23.62	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.23.63	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.23.64	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.23.65	----- Hooklift lorries (trucks)	15,0	B10
8704.23.66	----- Dumpers	10,0	B10
8704.23.69	----- Other	15,0	B10
8704.23.71	----- Refrigerated lorries (trucks)	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8704.23.79	----- Other	CKD	CKD
8704.23.81	----- Refrigerated lorries (trucks)	0,0	A
8704.23.82	----- Refuse/garbage collection vehicles having a refuse compressing device	0,0	A
8704.23.83	----- Tanker vehicles; bulk-cement lorries (trucks)	0,0	A
8704.23.84	----- Armoured cargo vehicles for transporting valuables	0,0	A
8704.23.85	----- Hooklift lorries (trucks)	0,0	A
8704.23.86	----- Dumpers	0,0	A
8704.23.89	----- Other	0,0	A
8704.31.11	----- Refrigerated lorries (trucks)	CKD	CKD
8704.31.19	----- Other	CKD	CKD
8704.31.21	----- Refrigerated lorries (trucks)	15,0	B10
8704.31.22	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.31.23	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.31.24	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.31.25	----- Hooklift lorries (trucks)	15,0	B10
8704.31.29	----- Other	68,0	B10
8704.32.11	----- Refrigerated lorries (trucks)	CKD	CKD
8704.32.19	----- Other	CKD	CKD
8704.32.21	----- Refrigerated lorries (trucks)	15,0	B10
8704.32.22	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.32.23	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.32.24	----- Armoured vehicles	15,0	B10
8704.32.25	----- Hooklift lorries (trucks)	15,0	B10
8704.32.29	----- Other	50,0	B10
8704.32.31	----- Refrigerated lorries (trucks)	CKD	CKD

HS 2012	Description	Base rate (%)	Category
8704.32.39	----- Other	CKD	CKD
8704.32.41	----- Refrigerated lorries (trucks)	15,0	B10
8704.32.42	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.32.43	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.32.44	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.32.45	----- Hooklift lorries (trucks)	15,0	B10
8704.32.46	----- Other, g.v.w. exceeding 6 t but not exceeding 10 t	50,0	B10
8704.32.49	----- Other	30,0	B10
8704.32.51	----- Refrigerated lorries (trucks)	CKD	CKD
8704.32.59	----- Other	CKD	CKD
8704.32.61	----- Refrigerated lorries (trucks)	15,0	B10
8704.32.62	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.32.63	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.32.64	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.32.65	----- Hooklift lorries (trucks)	15,0	B10
8704.32.69	----- Other	20,0	B10
8704.32.72	----- Refrigerated lorries (trucks)	CKD	CKD
8704.32.79	----- Other	CKD	CKD
8704.32.81	----- Refrigerated lorries (trucks)	15,0	B10
8704.32.82	----- Refuse/garbage collection vehicles having a refuse compressing device	15,0	B10
8704.32.83	----- Tanker vehicles; bulk-cement lorries (trucks)	15,0	B10
8704.32.84	----- Armoured cargo vehicles for transporting valuables	15,0	B10
8704.32.85	----- Hooklift lorries (trucks)	15,0	B10
8704.32.86	----- Dumpers	10,0	B10
8704.32.89	----- Other	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.32.91	----- Refrigerated lorries (trucks)	CKD	CKD
8704.32.92	----- Other	CKD	CKD
8704.32.93	----- Refrigerated lorries (trucks)	0,0	A
8704.32.94	----- Refuse/garbage collection vehicles having a refuse compressing device	0,0	A
8704.32.95	----- Tanker vehicles; bulk-cement lorries (trucks)	0,0	A
8704.32.96	----- Armoured cargo vehicles for transporting valuables	0,0	A
8704.32.97	----- Hooklift lorries (trucks)	0,0	A
8704.32.98	----- Dumpers	0,0	A
8704.32.99	----- Other	0,0	A
8704.90.10	-- Completely Knocked Down	CKD	CKD
8704.90.91	--- g.v.w. not exceeding 5 t	68,0	B10
8704.90.92	--- g.v.w. exceeding 5 t but not exceeding 10 t	50,0	B10
8704.90.93	--- g.v.w. exceeding 10 t but not exceeding 20 t	30,0	B10
8704.90.94	--- g.v.w. exceeding 20 t but not exceeding 45 t	15,0	B10

HS 2012	Description	Base rate (%)	Category
8704.90.99	--- Other	0,0	A
8705.10.00	- Crane lorries	0,0	A
8705.20.00	- Mobile drilling derricks	0,0	A
8705.30.00	- Fire fighting vehicles	0,0	A
8705.40.00	- Concrete-mixer lorries	15,0	B10
8705.90.50	-- Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	5,0	B10
8705.90.90	-- Other	0,0	A
8706.00.11	-- For agricultural tractors of subheading 8701.10 or 8701.90	10,0	B7
8706.00.19	-- Other	10,0	B7
8706.00.21	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	30,0	B7
8706.00.29	-- Other	30,0	B7
8706.00.31	-- For go-karts and golf cars, including golf buggies	32,0	B7
8706.00.32	-- For ambulances	32,0	B7
8706.00.33	-- For motor cars (including station wagons, SUVs and sports cars, but not including vans)	32,0	B7
8706.00.39	-- Other	32,0	B7
8706.00.40	- For vehicles of heading 87.04	30,0	B7
8706.00.50	- For vehicles of heading 87.05	10,0	B7
8707.10.10	-- For go-karts and golf cars, including golf buggies	32,0	B7
8707.10.20	-- For ambulances	32,0	B7

HS 2012	Description	Base rate (%)	Category
8707.10.90	-- Other	32,0	B7
8707.90.10	-- For vehicles of heading 87.01	10,0	B7
8707.90.21	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27,0	B7
8707.90.29	--- Other	27,0	B7
8707.90.30	-- For vehicles of heading 87.05	10,0	B7
8707.90.90	-- Other	27,0	B7
8708.10.10	-- For vehicles of heading 87.01	15,0	B7
8708.10.90	-- Other	20,0	B7
8708.21.00	-- Safety seat belts	20,0	B7
8708.29.11	---- For vehicles of heading 87.01	15,0	B7
8708.29.12	---- For vehicles of heading 87.03	15,0	B7
8708.29.14	---- For vehicles of heading 87.02 or 87.04	15,0	B7
8708.29.19	---- Other	15,0	B7
8708.29.20	--- Parts of safety seat belts	20,0	B7
8708.29.92	---- For vehicles of heading 87.01	15,0	B7
8708.29.93	----- Interior trim fittings; mudguards	15,0	B7
8708.29.94	----- Hood rods	15,0	B7

HS 2012	Description	Base rate (%)	Category
8708.29.95	----- Other	15,0	B7
8708.29.96	----- Interior trim fittings; mudguards	15,0	B7
8708.29.97	----- Hood rods	15,0	B7
8708.29.98	----- Other	15,0	B7
8708.29.99	----- Other	15,0	B7
8708.30.10	-- For vehicles of heading 87.01	15,0	B7
8708.30.21	--- Brake drums, brake discs or brake pipes	20,0	B7
8708.30.29	--- Other	20,0	B7
8708.30.30	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10,0	B7
8708.30.90	-- Other	10,0	B7
8708.40.11	--- For vehicles of heading 87.03	18,0	B7
8708.40.13	--- For vehicles of heading 87.04 or 87.05	10,0	B7
8708.40.14	--- For vehicles of heading 87.01	15,0	B7
8708.40.19	--- Other	10,0	B7
8708.40.25	--- For vehicles of heading 87.01	15,0	B7
8708.40.26	--- For vehicles of heading 87.03	20,0	B7
8708.40.27	--- For vehicles of heading 87.04 or 87.05	15,0	B7
8708.40.29	--- Other	15,0	B7
8708.40.91	--- For vehicles of heading 87.01	10,0	B7

HS 2012	Description	Base rate (%)	Category
8708.40.92	--- For vehicles of heading 87.03	10,0	B7
8708.40.99	--- Other	10,0	B7
8708.50.11	--- For vehicles of heading 87.03	20,0	B7
8708.50.13	--- For vehicles of heading 87.04 or 87.05	7,0	B7
8708.50.15	--- For vehicles of heading 87.01	15,0	B7
8708.50.19	--- Other	10,0	B7
8708.50.25	--- For vehicles of heading 87.01	15,0	B7
8708.50.26	--- For vehicles of heading 87.03	20,0	B7
8708.50.27	--- For vehicles of heading 87.04 or 87.05	10,0	B7
8708.50.29	--- Other	10,0	B7
8708.50.91	---- Crown wheels and pinions	10,0	B7
8708.50.92	---- Other	10,0	B7
8708.50.93	--- For vehicles of heading 87.03	10,0	B7
8708.50.99	--- Other	5,0	B7
8708.70.15	--- For vehicles of heading 87.01	15,0	B7
8708.70.16	--- For vehicles of heading 87.03	15,0	B7
8708.70.17	--- For vehicles of heading 87.02 or 87.04	20,0	B7
8708.70.19	--- Other	20,0	B7
8708.70.21	--- For vehicles of heading 87.01	25,0	B7
8708.70.22	--- For vehicles of heading 87.03	25,0	B7

HS 2012	Description	Base rate (%)	Category
8708.70.29	--- Other	25,0	B7
8708.70.31	--- For vehicles of heading 87.01	25,0	B7
8708.70.32	--- For vehicles of heading 87.03	20,0	B7
8708.70.39	--- Other	20,0	B7
8708.70.95	--- For vehicles of heading 87.01	25,0	B7
8708.70.96	--- For vehicles of heading 87.02 or 87.04	20,0	B7
8708.70.97	--- For vehicles of heading 87.03	20,0	B7
8708.70.99	--- For vehicles of heading 87.05	20,0	B7
8708.80.15	--- For vehicles of heading 87.01	15,0	B7
8708.80.16	--- For vehicles of heading 87.03	20,0	B7
8708.80.17	--- For vehicles of subheading 8704.10 or heading 87.05	7,0	B7
8708.80.19	--- Other	7,0	B7
8708.80.91	--- For vehicles of heading 87.01	10,0	B7
8708.80.92	--- For vehicles of heading 87.03	10,0	B7
8708.80.99	--- Other	5,0	B7
8708.91.15	---- For vehicles of heading 87.01	15,0	B7
8708.91.16	---- For vehicles of heading 87.03	20,0	B7
8708.91.17	---- For vehicles of heading 87.02 or 87.04	10,0	B7
8708.91.19	---- Other	10,0	B7

HS 2012	Description	Base rate (%)	Category
8708.91.91	----- For vehicles of heading 87.01	10,0	B7
8708.91.92	----- For vehicles of heading 87.03	10,0	B7
8708.91.99	----- Other	10,0	B7
8708.92.10	--- For vehicles of heading 87.01	15,0	B7
8708.92.20	--- For vehicles of heading 87.03	20,0	B7
8708.92.40	--- For vehicles of heading 87.02 or 87.04	15,0	B7
8708.92.90	--- Other	15,0	B7
8708.93.50	--- For vehicles of heading 87.01	15,0	B7
8708.93.60	--- For vehicles of heading 87.03	20,0	B7
8708.93.70	--- For vehicles of heading 87.04 or 87.05	10,0	B7
8708.93.90	--- Other	10,0	B7
8708.94.10	--- Steering wheels with airbag assemblies	20,0	B7
8708.94.94	----- For vehicles of heading 87.01	15,0	B7
8708.94.95	----- For vehicles of heading 87.03	25,0	B7
8708.94.99	----- Other	15,0	B7
8708.95.10	--- Safety airbags with inflater system	10,0	B7
8708.95.90	--- Parts	10,0	B7

HS 2012	Description	Base rate (%)	Category
8708.99.10	--- For vehicles of heading 87.01	15,0	B7
8708.99.21	----- Fuel tanks	15,0	B7
8708.99.23	----- Parts	15,0	B7
8708.99.30	----- Accelerator, brake or clutch pedals	15,0	B7
8708.99.40	----- Battery carriers or trays and brackets therefor	15,0	B7
8708.99.50	----- Radiator shrouds	15,0	B7
8708.99.61	----- For vehicles of heading 87.02	15,0	B7
8708.99.62	----- For vehicles of heading 87.03	17,0	B7
8708.99.63	----- For vehicles of heading 87.04	10,0	B7
8708.99.70	----- Other	15,0	B7
8708.99.90	--- Other	15,0	B7
8709.11.00	-- Electrical	3,0	B7
8709.19.00	-- Other	3,0	B7
8709.90.00	- Parts	3,0	B7
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	0,0	A

HS 2012		Description	Base rate (%)	Category
8711.10.12	---	Mopeds and motorised bicycles	75,0	B10
8711.10.13	---	Other motorcycles and motor scooters	75,0	B10
8711.10.19	---	Other	75,0	B10
8711.10.92	---	Mopeds and motorised bicycles	75,0	B10
8711.10.93	---	Other motorcycles and motor scooters	75,0	B10
8711.10.99	---	Other	75,0	B10
8711.20.10	--	Motocross motorcycles	75,0	B10
ex 8711.20.10	--	Motocross motorcycles, of a cylinder capacity exceeding 150 cc	75,0	B7
8711.20.20	--	Mopeds and motorised bicycles	75,0	B10
ex 8711.20.20	--	Mopeds and motorised bicycles, of a cylinder capacity exceeding 150 cc	75,0	B7
8711.20.31	----	Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75,0	B7
8711.20.32	----	Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75,0	B7
8711.20.39	----	Other	75,0	B7
8711.20.45	----	Of a cylinder capacity not exceeding 200cc	75,0	B10
8711.20.49	----	Other	75,0	B7
8711.20.51	----	Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75,0	B7
8711.20.52	----	Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75,0	B7

HS 2012	Description	Base rate (%)	Category
8711.20.59	----- Other	75,0	B7
8711.20.90	---- Other	75,0	B7
8711.30.10	-- Motocross motorcycles	75,0	B7
8711.30.30	-- Other, Completely Knocked Down	75,0	B7
8711.30.90	-- Other	75,0	B7
8711.40.10	-- Motocross motorcycles	75,0	B7
8711.40.20	-- Other, Completely Knocked Down	75,0	B7
8711.40.90	-- Other	75,0	B7
8711.50.20	-- Completely Knocked Down	75,0	B7
8711.50.90	-- Other	55,0	B7
8711.90.40	-- Side-cars	75,0	B10
8711.90.51	--- Electrically powered motorcycles	70,0	B10
8711.90.52	--- Other, of a cylinder capacity not exceeding 200 cc	70,0	B10
8711.90.53	--- Other, of a cylinder capacity exceeding 200 cc but not exceeding 500 cc	70,0	B10
8711.90.54	--- Other, of a cylinder capacity exceeding 500 cc	70,0	B10
8711.90.91	--- Electrically powered motorcycles	65,0	B10
8711.90.99	--- Other	65,0	B10
8712.00.10	- Racing bicycles	5,0	B10
8712.00.20	- Bicycles designed to be ridden by children	45,0	B10
8712.00.30	- Other bicycles	45,0	B10
8712.00.90	- Other	45,0	B10
8713.10.00	- Not mechanically propelled	0,0	A
8713.90.00	- Other	0,0	A

HS 2012		Description	Base rate (%)	Category
8714.10.10	--	Saddles	35,0	B7
8714.10.20	--	Spokes and nipples	32,0	B7
8714.10.90	--	Other	32,0	B7
8714.20.11	---	Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0,0	A
8714.20.12	---	Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0,0	A
8714.20.19	---	Other	0,0	A
8714.20.90	--	Other	0,0	A
8714.91.10	---	For bicycles of subheading 8712.00.20	45,0	B7
8714.91.91	----	Parts for forks	40,0	B7
8714.91.99	----	Other	40,0	B7
8714.92.10	---	For bicycles of subheading 8712.00.20	45,0	B7
8714.92.90	---	Other	40,0	B7
8714.93.10	---	For bicycles of subheading 8712.00.20	45,0	B7
8714.93.90	---	Other	45,0	B7
8714.94.10	---	For bicycles of subheading 8712.00.20	45,0	B7
8714.94.90	---	Other	40,0	B7
8714.95.10	---	For bicycles of subheading 8712.00.20	45,0	B7
8714.95.90	---	Other	45,0	B7

HS 2012	Description	Base rate (%)	Category
8714.96.10	For bicycles of subheading 8712.00.20	45,0	B7
8714.96.90	Other	45,0	B7
8714.99.11	Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45,0	B7
8714.99.12	Chain wheels and cranks; other parts	45,0	B7
8714.99.91	Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45,0	B7
8714.99.92	Chain wheels and cranks; other parts	45,0	B7
8715.00.00	Baby carriages and parts thereof.	30,0	B10
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	20,0	B10
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5,0	B10
8716.31.00	Tanker trailers and tanker semi-trailers	5,0	B10
8716.39.40	Agricultural trailers and semi-trailers	20,0	B10
8716.39.91	Having a carrying capacity (payload) exceeding 200 t	5,0	B10
8716.39.99	Other	20,0	B10
8716.40.00	Other trailers and semi-trailers	20,0	B10
8716.80.10	Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	20,0	B10
8716.80.20	Wheelbarrows	20,0	B10

HS 2012	Description	Base rate (%)	Category
8716.80.90	-- Other	20,0	B10
8716.90.13	--- For goods of subheading 8716.20	15,0	B10
8716.90.19	--- Other	15,0	B10
8716.90.92	---- Castors, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	15,0	B10
8716.90.93	---- Other	15,0	B10
8716.90.94	---- Spokes and nipples	15,0	B10
8716.90.95	---- Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	15,0	B10
8716.90.96	---- Other castors	15,0	B10
8716.90.99	---- Other	15,0	B10
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	0,0	A
8802.11.00	-- Of an unladen weight not exceeding 2 000 kg	0,0	A
8802.12.00	-- Of an unladen weight exceeding 2 000 kg	0,0	A
8802.20.10	-- Aeroplanes	0,0	A
8802.20.90	-- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
8802.30.10	-- Aeroplanes	0,0	A
8802.30.90	-- Other	0,0	A
8802.40.10	-- Aeroplanes	0,0	A
8802.40.90	-- Other	0,0	A
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0,0	A
8803.10.00	- Propellers and rotors and parts thereof	0,0	A
8803.20.00	- Under-carriages and parts thereof	0,0	A
8803.30.00	- Other parts of aeroplanes or helicopters	0,0	A
8803.90.10	-- Of telecommunications satellites	0,0	A
8803.90.20	-- Of balloons, gliders or kites	0,0	A
8803.90.90	-- Other	0,0	A
8804.00.10	- Rotochutes and parts thereof	0,0	A
8804.00.90	- Other	0,0	A
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0,0	A
8805.21.00	-- Air combat simulators and parts thereof	0,0	A
8805.29.10	--- Ground flying trainers	0,0	A
8805.29.90	--- Other	0,0	A
8901.10.10	-- Of a gross tonnage not exceeding 26	10,0	B5
8901.10.20	-- Of a gross tonnage exceeding 26 but not exceeding 500	10,0	B5
8901.10.60	-- Of a gross tonnage exceeding 500 but not exceeding 1 000	10,0	B5
8901.10.70	-- Of a gross tonnage exceeding 1 000 but not exceeding 4 000	10,0	B5

HS 2012	Description	Base rate (%)	Category
8901.10.80	-- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10,0	B5
8901.10.90	-- Of a gross tonnage exceeding 5 000	5,0	B5
8901.20.50	-- Of a gross tonnage not exceeding 5 000	10,0	B5
8901.20.70	-- Of a gross tonnage exceeding 5 000 but not exceeding 50 000	0,0	A
8901.20.80	-- Of a gross tonnage exceeding 50 000	0,0	A
8901.30.50	-- Of a gross tonnage not exceeding 5 000	10,0	B5
8901.30.70	-- Of a gross tonnage exceeding 5 000 but not exceeding 50 000	0,0	A
8901.30.80	-- Of a gross tonnage exceeding 50 000	0,0	A
8901.90.11	--- Of a gross tonnage not exceeding 26	10,0	B5
8901.90.12	--- Of a gross tonnage exceeding 26 but not exceeding 500	10,0	B5
8901.90.14	--- Of a gross tonnage exceeding 500	10,0	B5
8901.90.31	--- Of a gross tonnage not exceeding 26	10,0	B5
8901.90.32	--- Of a gross tonnage exceeding 26 but not exceeding 500	10,0	B5
8901.90.33	--- Of a gross tonnage exceeding 500 but not exceeding 1 000	10,0	B5
8901.90.34	--- Of a gross tonnage exceeding 1 000 but not exceeding 4 000	10,0	B5
8901.90.35	--- Of a gross tonnage exceeding 4 000 but not exceeding 5 000	10,0	B5

HS 2012	Description	Base rate (%)	Category
8901.90.36	--- Of a gross tonnage exceeding 5 000 but not exceeding 50 000	0,0	A
8901.90.37	--- Of a gross tonnage exceeding 50 000	0,0	A
8902.00.21	-- Of a gross tonnage not exceeding 26	10,0	B10
8902.00.22	-- Of a gross tonnage exceeding 26 but less than 40	10,0	B10
8902.00.23	-- Of a gross tonnage of 40 or more but not exceeding 250	10,0	B10
8902.00.24	-- Of a gross tonnage exceeding 250 but not exceeding 1 000	5,0	B10
8902.00.25	-- Of a gross tonnage exceeding 1 000 but not exceeding 4 000	5,0	B10
8902.00.26	-- Of a gross tonnage exceeding 4 000	0,0	A
8902.00.91	-- Of a gross tonnage not exceeding 26	10,0	B10
8902.00.92	-- Of a gross tonnage exceeding 26 but less than 40	10,0	B10
8902.00.93	-- Of a gross tonnage of 40 or more but not exceeding 250	10,0	B10
8902.00.94	-- Of a gross tonnage exceeding 250 but not exceeding 1 000	5,0	B10
8902.00.95	-- Of a gross tonnage exceeding 1 000 but not exceeding 4 000	5,0	B10
8902.00.96	-- Of a gross tonnage exceeding 4 000	0,0	A
8903.10.00	- Inflatable	10,0	B5
8903.91.00	-- Sailboats, with or without auxiliary motor	10,0	B5
8903.92.00	-- Motorboats, other than outboard motorboats	10,0	B5

HS 2012	Description	Base rate (%)	Category
8903.99.00	-- Other	10,0	B5
8904.00.10	- Of a gross tonnage not exceeding 26	5,0	B5
8904.00.31	-- Of a power not exceeding 4 000 hp	5,0	B5
8904.00.39	-- Other	0,0	A
8905.10.00	- Dredgers	5,0	B5
8905.20.00	- Floating or submersible drilling or production platforms	5,0	B5
8905.90.10	-- Floating docks	5,0	B5
8905.90.90	-- Other	5,0	B5
8906.10.00	- Warships	0,0	A
8906.90.10	-- Of a displacement not exceeding 30 t	5,0	B5
8906.90.20	-- Of a displacement exceeding 30 t but not exceeding 300 t	5,0	B5
8906.90.90	-- Other	0,0	A
8907.10.00	- Inflatable rafts	5,0	B5
8907.90.10	-- Buoys	0,0	A
8907.90.90	-- Other	0,0	A
8908.00.00	Vessels and other floating structures for breaking up.	0,0	A
9001.10.10	-- For telecommunications and other electrical uses	0,0	A
9001.10.90	-- Other	0,0	A
9001.20.00	- Sheets and plates of polarising material	0,0	A
9001.30.00	- Contact lenses	0,0	A

HS 2012	Description	Base rate (%)	Category
9001.40.00	- Spectacle lenses of glass	5,0	A
9001.50.00	- Spectacle lenses of other materials	0,0	A
9001.90.10	-- For photographic or cinematographic cameras or projectors	0,0	A
9001.90.90	-- Other	0,0	A
9002.11.10	--- For cinematographic projectors	0,0	A
9002.11.90	--- Other	0,0	A
9002.19.00	-- Other	0,0	A
9002.20.10	-- For cinematographic projectors	0,0	A
9002.20.20	-- For cinematographic cameras, photographic cameras and other projectors	0,0	A
9002.20.30	-- For telescopes or microscopes	0,0	A
9002.20.90	-- Other	0,0	A
9002.90.20	-- For cinematographic projectors	0,0	A
9002.90.30	-- For cinematographic cameras, photographic cameras and other projectors	0,0	A
9002.90.90	-- Other	0,0	A
9003.11.00	-- Of plastics	10,0	B3
9003.19.00	-- Of other materials	10,0	B3
9003.90.00	- Parts	10,0	B3
9004.10.00	- Sunglasses	20,0	B3
9004.90.10	-- Corrective spectacles	0,0	A
9004.90.50	-- Protective goggles	0,0	A

HS 2012		Description	Base rate (%)	Category
9004.90.90	--	Other	20,0	B3
9005.10.00	-	Binoculars	0,0	A
9005.80.10	--	Astronomical instruments, excluding instruments for radio-astronomy	0,0	A
9005.80.90	--	Other	0,0	A
9005.90.10	--	For astronomical instruments, excluding instruments for radio-astronomy	0,0	A
9005.90.90	--	Other	0,0	A
9006.10.10	--	Laser photoplotters	0,0	A
9006.10.90	--	Other	0,0	A
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	0,0	A
9006.40.00	-	Instant print cameras	25,0	B3
9006.51.00	--	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25,0	B3
9006.52.00	--	Other, for roll film of a width of less than 35 mm	15,0	B3
9006.53.00	--	Other, for roll film of a width of 35 mm:	10,0	B3
9006.59.10	---	Photoplotters or image setters with a raster image processor	0,0	A

HS 2012	Description	Base rate (%)	Category
9006.59.90	--- Other	0,0	A
9006.61.00	-- Discharge lamp (electronic) flashlight apparatus	20,0	B3
9006.69.00	-- Other	20,0	B3
9006.91.10	--- Photoplotters of subheading 9006.10.10	0,0	A
9006.91.30	--- Other, for cameras of subheadings 9006.40 to 9006.53	15,0	B3
9006.91.90	--- Other	0,0	A
9006.99.10	--- For photographic flashlight apparatus	15,0	B3
9006.99.90	--- Other	15,0	B3
9007.10.00	- Cameras	0,0	A
9007.20.10	-- For film of less than 16 mm in width	0,0	A
9007.20.90	-- Other	0,0	A
9007.91.00	-- For cameras	0,0	A
9007.92.00	-- For projectors	0,0	A
9008.50.10	-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0,0	A
9008.50.90	-- Other	0,0	A
9008.90.20	-- Of photographic (other than cinematographic) enlargers and reducers	0,0	A
9008.90.90	-- Other	0,0	A
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	5,0	A

HS 2012	Description	Base rate (%)	Category
9010.50.10	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	5,0	A
9010.50.90	-- Other	5,0	A
9010.60.10	-- Of 300 inches or more	0,0	A
9010.60.90	-- Other	5,0	A
9010.90.10	-- Of goods of subheading 9010.10 or 9010.60	0,0	A
9010.90.30	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0,0	A
9010.90.90	-- Other	0,0	A
9011.10.00	- Stereoscopic microscopes	0,0	A
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0,0	A
9011.80.00	- Other microscopes	0,0	A
9011.90.00	- Parts and accessories	0,0	A
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0,0	A
9012.90.00	- Parts and accessories	0,0	A
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	0,0	A

HS 2012	Description	Base rate (%)	Category
9013.20.00	- Lasers, other than laser diodes	0,0	A
9013.80.10	-- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0,0	A
9013.80.20	-- Liquid crystal devices	0,0	A
9013.80.90	-- Other	0,0	A
9013.90.10	-- Parts and accessories of goods of subheading 9013.20	0,0	A
9013.90.50	-- Of goods of subheading 9013.80.20	0,0	A
9013.90.60	-- Of goods of subheading 9013.80.10	0,0	A
9013.90.90	-- Other	0,0	A
9014.10.00	- Direction finding compasses	0,0	A
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0,0	A
9014.80.10	-- Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines	0,0	A
9014.80.90	-- Other	0,0	A
9014.90.10	-- Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	0,0	A
9014.90.90	-- Other	0,0	A
9015.10.10	-- Of a kind used in photography or cinematography	0,0	A
9015.10.90	-- Other	0,0	A
9015.20.00	- Theodolites and tachymeters (tacheometers)	0,0	A
9015.30.00	- Levels	0,0	A

HS 2012	Description	Base rate (%)	Category
9015.40.00	- Photogrammetrical surveying instruments and appliances	0,0	A
9015.80.10	-- Radio-sonde and radio wind apparatus	0,0	A
9015.80.90	-- Other	0,0	A
9015.90.00	- Parts and accessories	0,0	A
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	10,0	B3
9017.10.10	-- Plotters	0,0	A
9017.10.90	-- Other	0,0	A
9017.20.10	-- Rulers	5,0	A
9017.20.30	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	5,0	A
9017.20.40	-- Photoplotters for the manufacture of printed circuit boards/printed wiring boards	5,0	A
9017.20.50	-- Other plotters	0,0	A
9017.20.90	-- Other	5,0	A
9017.30.00	- Micrometers, callipers and gauges	0,0	A
9017.80.00	- Other instruments	5,0	A
9017.90.20	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0,0	A
9017.90.30	-- Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0,0	A
9017.90.40	-- Parts and accessories, including printed circuit assemblies, of other plotters	0,0	A

HS 2012	Description	Base rate (%)	Category
9017.90.90	-- Other	0,0	A
9018.11.00	-- Electro-cardiographs	0,0	A
9018.12.00	-- Ultrasonic scanning apparatus	0,0	A
9018.13.00	-- Magnetic resonance imaging apparatus	0,0	A
9018.14.00	-- Scintigraphic apparatus	0,0	A
9018.19.00	-- Other	0,0	A
9018.20.00	- Ultra-violet or infra-red ray apparatus	0,0	A
9018.31.10	--- Disposable syringes	0,0	A
9018.31.90	--- Other	0,0	A
9018.32.00	-- Tubular metal needles and needles for sutures	0,0	A
9018.39.10	--- Catheters	0,0	A
9018.39.90	--- Other	0,0	A
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0,0	A
9018.49.00	-- Other	0,0	A
9018.50.00	- Other ophthalmic instruments and appliances	0,0	A
9018.90.20	-- Intravenous administration sets	0,0	A
9018.90.30	-- Electronic instruments and appliances	0,0	A
9018.90.90	-- Other	0,0	A
9019.10.10	-- Electronic	0,0	A
9019.10.90	-- Other	0,0	A
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0,0	A
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0,0	A
9021.10.00	- Orthopaedic or fracture appliances	0,0	A

HS 2012		Description	Base rate (%)	Category
9021.21.00	--	Artificial teeth	0,0	A
9021.29.00	--	Other	0,0	A
9021.31.00	--	Artificial joints	0,0	A
9021.39.00	--	Other	0,0	A
9021.40.00	-	Hearing aids, excluding parts and accessories	0,0	A
9021.50.00	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	0,0	A
9021.90.00	-	Other	0,0	A
9022.12.00	--	Computed tomography apparatus	0,0	A
9022.13.00	--	Other, for dental uses	0,0	A
9022.14.00	--	Other, for medical, surgical or veterinary uses	0,0	A
9022.19.10	---	X-ray apparatus for the physical inspection of solder joints on printed circuit boards/printed wiring boards	0,0	A
9022.19.90	---	Other	0,0	A
9022.21.00	--	For medical, surgical, dental or veterinary uses	0,0	A
9022.29.00	--	For other uses	0,0	A
9022.30.00	-	X-ray tubes	0,0	A
9022.90.10	--	Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	0,0	A
9022.90.90	--	Other	0,0	A

HS 2012		Description	Base rate (%)	Category
9023.00.00		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	0,0	A
9024.10.10	--	Electrically operated	0,0	A
9024.10.20	--	Not electrically operated	0,0	A
9024.80.10	--	Electrically operated	0,0	A
9024.80.20	--	Not electrically operated	0,0	A
9024.90.10	--	For electrically operated machines and appliances	0,0	A
9024.90.20	--	For non-electrically operated machines and appliances	0,0	A
9025.11.00	--	Liquid-filled, for direct reading	0,0	A
9025.19.11	----	Temperature gauges for motor vehicles	0,0	A
9025.19.19	----	Other	0,0	A
9025.19.20	---	Not electrically operated	0,0	A
9025.80.20	--	Electrically operated	0,0	A
9025.80.30	--	Not electrically operated	0,0	A
9025.90.10	--	For electrically operated instruments	0,0	A
9025.90.20	--	For non-electrically operated instruments	0,0	A
9026.10.10	--	Level gauges for motor vehicles, electrically operated	0,0	A

HS 2012		Description	Base rate (%)	Category
9026.10.20	--	Level gauges for motor vehicles, not electrically operated	0,0	A
9026.10.30	--	Other, electrically operated	0,0	A
9026.10.90	--	Other, not electrically operated	0,0	A
9026.20.10	--	Pressure gauges for motor vehicles, electrically operated	0,0	A
9026.20.20	--	Pressure gauges for motor vehicles, not electrically operated	0,0	A
9026.20.30	--	Other, electrically operated	0,0	A
9026.20.40	--	Other, not electrically operated	0,0	A
9026.80.10	--	Electrically operated	0,0	A
9026.80.20	--	Not electrically operated	0,0	A
9026.90.10	--	For electrically operated instruments and apparatus	0,0	A
9026.90.20	--	For non-electrically operated instruments and apparatus	0,0	A
9027.10.10	--	Electrically operated	0,0	A
9027.10.20	--	Not electrically operated	0,0	A
9027.20.10	--	Electrically operated	0,0	A
9027.20.20	--	Not electrically operated	0,0	A
9027.30.10	--	Electrically operated	0,0	A
9027.30.20	--	Not electrically operated	0,0	A
9027.50.10	--	Electrically operated	0,0	A
9027.50.20	--	Not electrically operated	0,0	A
9027.80.10	--	Exposure meters	0,0	A
9027.80.30	--	Other, electrically operated	0,0	A
9027.80.40	--	Other, not electrically operated	0,0	A

HS 2012	Description	Base rate (%)	Category
9027.90.10	-- Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	0,0	A
9027.90.91	--- Electrically operated	0,0	A
9027.90.99	--- Other	0,0	A
9028.10.10	-- Gas meters of a kind mounted on gas containers	10,0	B3
9028.10.90	-- Other	0,0	A
9028.20.20	-- Water meters	10,0	B3
9028.20.90	-- Other	0,0	A
9028.30.10	-- Kilowatt hour meters	25,0	B3
9028.30.90	-- Other	25,0	B3
9028.90.10	-- Water meter housings or bodies	0,0	A
9028.90.90	-- Other	0,0	A
9029.10.20	-- Taximeters	20,0	B3
9029.10.90	-- Other	0,0	A
9029.20.10	-- Speedometers for motor vehicles	20,0	B3
9029.20.20	-- Tachometers for motor vehicles	0,0	A
9029.20.90	-- Other	0,0	A
9029.90.10	-- Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	0,0	A
9029.90.20	-- Of other goods of subheading 9029.20	0,0	A
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	0,0	A
9030.20.00	- Oscilloscopes and oscillographs	0,0	A
9030.31.00	-- Multimeters without a recording device	0,0	A
9030.32.00	-- Multimeters with a recording device	0,0	A

HS 2012	Description	Base rate (%)	Category
9030.33.10	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies, without recording device	0,0	A
9030.33.20	--- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	0,0	A
9030.33.30	--- Ammeters and voltmeters for motor vehicles	0,0	A
9030.33.90	--- Other	0,0	A
9030.39.00	-- Other, with a recording device	0,0	A
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0,0	A
9030.82.10	--- Wafer probers	0,0	A
9030.82.90	--- Other	0,0	A
9030.84.10	--- Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9030.84.90	--- Other	0,0	A

HS 2012	Description	Base rate (%)	Category
9030.89.10	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards or printed circuit assemblies, other than those covered within subheading 9030.39	0,0	A
9030.89.90	--- Other	0,0	A
9030.90.10	-- Parts and accessories including printed circuit assemblies of goods of subheading 9030.40 or 9030.82	0,0	A
9030.90.30	-- Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9030.90.40	-- Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9030.90.90	-- Other	0,0	A
9031.10.10	-- Electrically operated	0,0	A
9031.10.20	-- Not electrically operated	0,0	A
9031.20.10	-- Electrically operated	0,0	A
9031.20.20	-- Not electrically operated	0,0	A
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0,0	A

HS 2012	Description	Base rate (%)	Category
9031.49.10	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0,0	A
9031.49.20	--- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9031.49.30	--- Optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9031.49.90	--- Other	0,0	A
9031.80.10	-- Cable testers	0,0	A
9031.80.90	-- Other	0,0	A
9031.90.11	--- Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; measuring surface particulate contamination on semiconductor wafers	0,0	A
9031.90.12	--- Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A
9031.90.13	--- Of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards or printed circuit assemblies	0,0	A

HS 2012	Description	Base rate (%)	Category
9031.90.19	--- Other	0,0	A
9031.90.20	-- For non-electrically operated equipment	0,0	A
9032.10.10	-- Electrically operated	0,0	A
9032.10.20	-- Not electrically operated	0,0	A
9032.20.10	-- Electrically operated	20,0	B3
9032.20.20	-- Not electrically operated	20,0	B3
9032.81.00	-- Hydraulic or pneumatic	0,0	A
9032.89.10	--- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	0,0	A
9032.89.20	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards	0,0	A
9032.89.31	---- Automatic regulating voltage units (stabilizers)	5,0	A
9032.89.39	---- Other	0,0	A
9032.89.90	--- Other	0,0	A
9032.90.10	-- Of goods of subheading 9032.89.10	0,0	A
9032.90.20	-- Of goods of subheading 9032.89.20	0,0	A
9032.90.30	-- Of other electrically operated goods	0,0	A
9032.90.90	-- Other	0,0	A
9033.00.10	- For electrically operated equipment	0,0	A

HS 2012	Description	Base rate (%)	Category
9033.00.20	- For non-electrically operated equipment	0,0	A
9101.11.00	-- With mechanical display only	15,0	B7
9101.19.00	-- Other	20,0	B7
9101.21.00	-- With automatic winding	15,0	B7
9101.29.00	-- Other	20,0	B7
9101.91.00	-- Electrically operated	20,0	B7
9101.99.00	-- Other	20,0	B7
9102.11.00	-- With mechanical display only	15,0	B7
9102.12.00	-- With opto-electronic display only	20,0	B7
9102.19.00	-- Other	20,0	B7
9102.21.00	-- With automatic winding	15,0	B7
9102.29.00	-- Other	20,0	B7
9102.91.10	--- Stop-watches	20,0	B7
9102.91.90	--- Other	20,0	B7
9102.99.00	-- Other	20,0	B7
9103.10.00	- Electrically operated	20,0	B5
9103.90.00	- Other	20,0	B5
9104.00.10	- For vehicles	10,0	B5
9104.00.20	- For aircraft	0,0	A
9104.00.30	- For vessels	0,0	A
9104.00.90	- Other	0,0	A
9105.11.00	-- Electrically operated	25,0	B5
9105.19.00	-- Other	25,0	B5

HS 2012	Description	Base rate (%)	Category
9105.21.00	-- Electrically operated	25,0	B5
9105.29.00	-- Other	25,0	B5
9105.91.10	--- Marine chronometers	10,0	B5
9105.91.90	--- Other	25,0	B5
9105.99.10	--- Marine chronometers	10,0	B5
9105.99.90	--- Other	25,0	B5
9106.10.00	- Time-registers; time-recorders	5,0	A
9106.90.10	-- Parking meters	5,0	A
9106.90.90	-- Other	5,0	A
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5,0	A
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	20,0	B5
9108.12.00	-- With opto-electronic display only	20,0	B5
9108.19.00	-- Other	20,0	B5
9108.20.00	- With automatic winding	20,0	B5
9108.90.00	- Other	20,0	B5
9109.10.00	- Electrically operated	20,0	B5
9109.90.00	- Other	20,0	B5
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	20,0	B5
9110.12.00	-- Incomplete movements, assembled	20,0	B5
9110.19.00	-- Rough movements	20,0	B5
9110.90.00	- Other	20,0	B5

HS 2012	Description	Base rate (%)	Category
9111.10.00	- Cases of precious metal or of metal clad with precious metal	20,0	B5
9111.20.00	- Cases of base metal, whether or not gold-or silver-plated	20,0	B5
9111.80.00	- Other cases	20,0	B5
9111.90.00	- Parts	20,0	B5
9112.20.00	- Cases	20,0	B5
9112.90.00	- Parts	20,0	B5
9113.10.00	- Of precious metal or of metal clad with precious metal	20,0	B5
9113.20.00	- Of base metal, whether or not gold-or silver-plated	20,0	B5
9113.90.00	- Other	20,0	B5
9114.10.00	- Springs, including hair-springs	20,0	B5
9114.30.00	- Dials	20,0	B5
9114.40.00	- Plates and bridges	20,0	B5
9114.90.00	- Other	20,0	B5
9201.10.00	- Upright pianos	3,0	A
9201.20.00	- Grand pianos	3,0	A
9201.90.00	- Other	3,0	A
9202.10.00	- Played with a bow	3,0	A
9202.90.00	- Other	3,0	A
9205.10.00	- Brass-wind instruments	3,0	A
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,0	A

HS 2012	Description	Base rate (%)	Category
9205.90.90	-- Other	3,0	A
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	3,0	A
9207.10.00	- Keyboard instruments, other than accordions	5,0	A
9207.90.00	- Other	3,0	A
9208.10.00	- Musical boxes	3,0	A
9208.90.10	-- Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	3,0	A
9208.90.90	-- Other	3,0	A
9209.30.00	- Musical instrument strings	3,0	A
9209.91.10	--- Strung backs, keyboards and metal frames for upright pianos	3,0	A
9209.91.90	--- Other	3,0	A
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	3,0	A
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	3,0	A
9209.99.00	-- Other	3,0	A
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	0,0	A
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0,0	A
9301.90.00	- Other	0,0	A
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	0,0	A

HS 2012	Description	Base rate (%)	Category
9303.10.00	- Muzzle-loading firearms	0,0	A
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0,0	A
9303.30.00	- Other sporting, hunting or target-shooting rifles	0,0	A
9303.90.00	- Other	0,0	A
9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²	30,0	B10
9304.00.90	- Other	0,0	A
9305.10.00	- Of revolvers or pistols	0,0	A
9305.20.00	- Of shotguns or rifles of heading 93.03	0,0	A
9305.91.10	- - - Of leather or textile material	0,0	A
9305.91.90	- - - Other	0,0	A
9305.99.11	- - - - Of leather or textile material	0,0	A
9305.99.19	- - - - Other	0,0	A
9305.99.91	- - - - Of leather or textile material	30,0	B10
9305.99.99	- - - - Other	30,0	B10
9306.21.00	- - Cartridges	0,0	A
9306.29.00	- - Other	0,0	A
9306.30.11	- - - .22 calibre cartridges	0,0	A

HS 2012	Description	Base rate (%)	Category
9306.30.19	--- Other	0,0	A
9306.30.20	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0,0	A
9306.30.91	--- .22 calibre cartridges	0,0	A
9306.30.99	--- Other	0,0	A
9306.90.00	- Other	0,0	A
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	5,0	B10
9401.10.00	- Seats of a kind used for aircraft	0,0	A
9401.20.10	-- For vehicles of heading 87.02, 87.03 or 87.04	25,0	B3
9401.20.90	-- Other	25,0	B3
9401.30.00	- Swivel seats with variable height adjustment	25,0	B3
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	25,0	B3
9401.51.00	-- Of bamboo or rattan	25,0	B3
9401.59.00	-- Other	25,0	B3
9401.61.00	-- Upholstered	25,0	B3
9401.69.00	-- Other	25,0	B3
9401.71.00	-- Upholstered	25,0	B3
9401.79.00	-- Other	25,0	B3
9401.80.00	- Other seats	25,0	B3
9401.90.10	-- Of seats of subheading 9401.10.00	0,0	A

HS 2012	Description	Base rate (%)	Category
9401.90.31	--- Headrest stiffeners for seats of subheading 9401.20.10	20,0	B3
9401.90.39	--- Other	20,0	B3
9401.90.40	-- Of seats of subheading 9401.30.00	20,0	B3
9401.90.92	--- Of plastics	20,0	B3
9401.90.99	--- Other	20,0	B3
9402.10.10	-- Dentists' chairs and parts thereof	0,0	A
9402.10.30	-- Barbers' chairs and similar chairs and parts thereof	0,0	A
9402.10.90	-- Other	0,0	A
9402.90.10	-- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	0,0	A
9402.90.90	-- Other	0,0	A
9403.10.00	- Metal furniture of a kind used in offices	20,0	B3
9403.20.10	-- Fume cupboards	15,0	B3
9403.20.90	-- Other	10,0	B3
9403.30.00	- Wooden furniture of a kind used in offices	25,0	B3
9403.40.00	- Wooden furniture of a kind used in the kitchen	25,0	B3
9403.50.00	- Wooden furniture of a kind used in the bedroom	25,0	B3
9403.60.10	-- Fume cupboards	20,0	B3
9403.60.90	-- Other	10,0	B3
9403.70.10	-- Baby walkers	25,0	B3
9403.70.20	-- Fume cupboards	20,0	B3
9403.70.90	-- Other	20,0	B3

HS 2012	Description	Base rate (%)	Category
9403.81.00	-- Of bamboo or rattan	25,0	B3
9403.89.10	--- Fume cupboards	20,0	B3
9403.89.90	--- Other	25,0	B3
9403.90.10	-- Of baby walkers of subheading 9403.70.10	20,0	B3
9403.90.90	-- Other	20,0	B3
9404.10.00	- Mattress supports	25,0	B3
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	25,0	B3
9404.29.10	--- Spring mattresses	25,0	B3
9404.29.20	--- Other, hyperthermia / hypothermia type	25,0	B3
9404.29.90	--- Other	25,0	B3
9404.30.00	- Sleeping bags	25,0	B3
9404.90.10	-- Quilts, bedspreads and mattress-protectors	20,0	B3
9404.90.90	-- Other	20,0	B3
9405.10.20	-- Lamps for operating rooms	0,0	A
9405.10.30	--- Spotlights	5,0	B3
9405.10.40	--- Fluorescent lamps and lighting fittings	30,0	B3
9405.10.90	--- Other	30,0	B3
9405.20.10	-- Lamps for operating rooms	0,0	A
9405.20.90	-- Other	25,0	B3
9405.30.00	- Lighting sets of a kind used for Christmas trees	25,0	B3
9405.40.20	-- Searchlights	25,0	B3
9405.40.40	-- Other spotlights	5,0	B3
9405.40.50	-- Other, of a kind used for lighting public open spaces or thoroughfares	20,0	B3

HS 2012	Description	Base rate (%)	Category
9405.40.60	-- Other exterior lighting	20,0	B3
9405.40.70	-- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	5,0	B3
9405.40.80	-- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	10,0	B3
9405.40.91	--- Fibre-optic headband lamps of a kind designed for medical use	0,0	A
9405.40.99	--- Other	10,0	B3
9405.50.11	--- Of brass of a kind used for religious rites	25,0	B3
9405.50.19	--- Other	25,0	B3
9405.50.40	-- Hurricane lamps	25,0	B3
9405.50.90	-- Other	5,0	B3
9405.60.10	-- Warning signs, street name signs, road and traffic signs	20,0	B3
9405.60.90	-- Other	20,0	B3
9405.91.10	--- For lamps for operating rooms	0,0	A
9405.91.20	--- For spotlights	5,0	B3
9405.91.40	--- Globes or chimneys	20,0	B3
9405.91.50	--- For searchlights	20,0	B3
9405.91.90	--- Other	5,0	B3
9405.92.10	--- For lamps for operating rooms	0,0	A

HS 2012	Description	Base rate (%)	Category
9405.92.20	--- For spotlights	5,0	B3
9405.92.30	--- For searchlights	20,0	B3
9405.92.90	--- Other	5,0	B3
9405.99.10	--- Lampshades of textile material	20,0	B3
9405.99.20	--- Lampshades of other material	20,0	B3
9405.99.30	--- Of lamps of subheading 9405.50.11 or 9405.50.19	20,0	B3
9405.99.40	--- For searchlights or spotlights	20,0	B3
9405.99.90	--- Other	20,0	B3
9406.00.11	-- Of plastics	15,0	B3
9406.00.19	-- Other	15,0	B3
9406.00.92	-- Of wood	15,0	B3
9406.00.94	-- Of iron or steel	15,0	B3
9406.00.95	-- Of plastics or of aluminium	15,0	B3
9406.00.96	-- Of concrete or of artificial stone	15,0	B3
9406.00.99	-- Other	15,0	B3
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10,0	B3
9503.00.21	-- Dolls, whether or not dressed	10,0	B3
9503.00.22	--- Garments and garment accessories; footwear and headgear	10,0	B3
9503.00.29	--- Other	10,0	B3
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	10,0	B3

HS 2012	Description	Base rate (%)	Category
9503.00.40	- Reduced size (scale) models and similar recreational models, working or not	10,0	B3
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	20,0	B3
9503.00.60	- Stuffed toys representing animals or non-human creatures	20,0	B3
9503.00.70	- Puzzles of all kinds	10,0	B3
9503.00.91	-- Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	20,0	B3
9503.00.92	-- Skipping ropes	20,0	B3
9503.00.93	-- Marbles	20,0	B3
9503.00.99	-- Other	20,0	B3
9504.20.20	-- Tables for billiards of all kinds	25,0	B3
9504.20.30	-- Billiard chinks	20,0	B3
9504.20.90	-- Other	25,0	B3
9504.30.10	-- Pintables or slot machines	20,0	B3
9504.30.20	-- Parts of wood, paper or plastics	20,0	B3
9504.30.90	-- Other	20,0	B3
9504.40.00	- Playing cards	25,0	B3
9504.50.00	- Video game consoles and machines, other than those subheading 9504.30	20,0	B3
9504.90.10	-- Bowling requisites of all kinds	25,0	B3

HS 2012	Description	Base rate (%)	Category
9504.90.20	-- Darts and parts and accessories therefor	25,0	B3
9504.90.31	--- Tables designed for use with casino games	25,0	B3
9504.90.39	--- Other	25,0	B3
9504.90.92	---- Of wood or of plastics	25,0	B3
9504.90.93	---- Other	25,0	B3
9504.90.94	---- Of wood or of plastics	25,0	B3
9504.90.99	---- Other	25,0	B3
9505.10.00	- Articles for Christmas festivities	25,0	B3
9505.90.00	- Other	25,0	B3
9506.11.00	-- Skis	5,0	B3
9506.12.00	-- Ski-fastenings (ski-bindings)	5,0	B3
9506.19.00	-- Other	5,0	B3
9506.21.00	-- Sailboards	5,0	B3
9506.29.00	-- Other	5,0	B3
9506.31.00	-- Clubs, complete	5,0	B3
9506.32.00	-- Balls	5,0	B3
9506.39.00	-- Other	5,0	B3
9506.40.10	-- Tables	5,0	B3
9506.40.90	-- Other	5,0	B3
9506.51.00	-- Lawn-tennis rackets, whether or not strung	5,0	B3

HS 2012		Description	Base rate (%)	Category
9506.59.00	--	Other	5,0	B3
9506.61.00	--	Lawn-tennis balls	5,0	B3
9506.62.00	--	Inflatable	5,0	B3
9506.69.00	--	Other	5,0	B3
9506.70.00	-	Ice skates and roller skates, including skating boots with skates attached	5,0	B3
9506.91.00	--	Articles and equipment for general physical exercise, gymnastics or athletics	5,0	B3
9506.99.00	--	Other	5,0	B3
9507.10.00	-	Fishing rods	5,0	B3
9507.20.00	-	Fish-hooks, whether or not snelled	5,0	B3
9507.30.00	-	Fishing reels	5,0	B3
9507.90.00	-	Other	5,0	B3
9508.10.00	-	Travelling circuses and travelling menageries	10,0	B3
9508.90.00	-	Other	10,0	B3
9601.10.00	-	Worked ivory and articles of ivory	25,0	B7
9601.90.10	--	Worked mother-of-pearl or tortoise-shell and articles of the foregoing	25,0	B7
9601.90.91	---	Cigar or cigarette cases, tobacco jars; ornamental articles	25,0	B7
9601.90.99	---	Other	25,0	B7
9602.00.10	-	Gelatin capsules for pharmaceutical products	10,0	B3
9602.00.20	-	Cigar or cigarette cases, tobacco jars; ornamental articles	20,0	B3

HS 2012	Description	Base rate (%)	Category
9602.00.90	- Other	20,0	B3
9603.10.10	-- Brushes	25,0	B3
9603.10.20	-- Brooms	25,0	B3
9603.21.00	-- Tooth brushes, including dental-plate brushes	25,0	B3
9603.29.00	-- Other	25,0	B3
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25,0	B3
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	25,0	B3
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	25,0	B3
9603.90.10	-- Prepared knots and tufts for broom or brush making	25,0	B3
9603.90.20	-- Hand-operated mechanical floor sweepers, not motorised	25,0	B3
9603.90.40	-- Other brushes	25,0	B3
9603.90.90	-- Other	25,0	B3
9604.00.10	- Of metal	25,0	B3
9604.00.90	- Other	25,0	B3
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25,0	B3
9606.10.10	-- Of plastics	25,0	B3
9606.10.90	-- Other	25,0	B3

HS 2012	Description	Base rate (%)	Category
9606.21.00	-- Of plastics, not covered with textile material	25,0	B3
9606.22.00	-- Of base metal, not covered with textile material	25,0	B3
9606.29.00	-- Other	25,0	B3
9606.30.10	-- Of plastics	25,0	B3
9606.30.90	-- Other	25,0	B3
9607.11.00	-- Fitted with chain scoops of base metal	20,0	B3
9607.19.00	-- Other	20,0	B3
9607.20.00	- Parts	15,0	B3
9608.10.10	-- Of plastics	25,0	B3
9608.10.90	-- Other	25,0	B3
9608.20.00	- Felt tipped and other porous-tipped pens and markers	25,0	B3
9608.30.10	-- Indian ink drawing pens	25,0	B3
9608.30.90	-- Other	25,0	B3
9608.40.00	- Propelling or sliding pencils	25,0	B3
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	25,0	B3
9608.60.10	-- Of plastics	10,0	B3
9608.60.90	-- Other	10,0	B3
9608.91.10	--- Of gold or gold-plated	10,0	B3
9608.91.90	--- Other	10,0	B3
9608.99.10	--- Duplicating stylos	25,0	B3
9608.99.91	---- Parts of ball point pens, of plastics	25,0	B3
9608.99.99	---- Other	25,0	B3

HS 2012		Description	Base rate (%)	Category
9609.10.10	--	Black pencils	25,0	B3
9609.10.90	--	Other	25,0	B3
9609.20.00	-	Pencil leads, black or coloured	25,0	B3
9609.90.10	--	Slate pencils for school slates	25,0	B3
9609.90.30	--	Pencils and crayons other than those of subheading 9609.10	25,0	B3
9609.90.91	---	Writing or drawing chalks	25,0	B3
9609.90.99	---	Other	25,0	B3
9610.00.10	-	School slates	25,0	B3
9610.00.90	-	Other	25,0	B3
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.	25,0	B3
9612.10.10	--	Of textile fabric	10,0	B3
9612.10.90	--	Other	10,0	B3
9612.20.00	-	Ink-pads	5,0	B3
9613.10.10	--	Of plastics	25,0	B3
9613.10.90	--	Other	25,0	B3
9613.20.10	--	Of plastics	25,0	B3
9613.20.90	--	Other	25,0	B3
9613.80.10	--	Piezo-electric lighters for stoves and ranges	25,0	B3
9613.80.20	--	Cigarette lighters or table lighters of plastics	25,0	B3
9613.80.30	--	Cigarette lighters or table lighters, other than of plastics	25,0	B3
9613.80.90	--	Other	25,0	B3

HS 2012	Description	Base rate (%)	Category
9613.90.10	-- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	25,0	B3
9613.90.90	-- Other	25,0	B3
9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	25,0	B3
9614.00.90	- Other	25,0	B3
9615.11.20	--- Of hard rubber	20,0	B3
9615.11.30	--- Of plastics	20,0	B3
9615.19.00	-- Other	20,0	B3
9615.90.11	--- Of aluminium	20,0	B3
9615.90.12	--- Of iron or steel	20,0	B3
9615.90.13	--- Of plastics	20,0	B3
9615.90.19	--- Other	20,0	B3
9615.90.21	--- Of plastics	20,0	B3
9615.90.22	--- Of iron or steel	20,0	B3
9615.90.23	--- Of aluminium	20,0	B3
9615.90.29	--- Other	20,0	B3
9615.90.91	--- Of aluminium	20,0	B3
9615.90.92	--- Of iron or steel	20,0	B3
9615.90.93	--- Of plastics	20,0	B3
9615.90.99	--- Other	20,0	B3
9616.10.10	-- Sprays	25,0	B3
9616.10.20	-- Mounts and heads	10,0	B3
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25,0	B3
9617.00.10	- Vacuum flasks and other vacuum vessels	30,0	B3
9617.00.20	- Parts	25,0	B3

HS 2012	Description	Base rate (%)	Category
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	25,0	B3
9619.00.11	-- With an absorbent core of wadding of textile materials	5,0	B3
9619.00.19	-- Other	15,0	B3
9619.00.91	-- Knitted or crocheted	20,0	B3
9619.00.99	-- Other	20,0	B3
9701.10.00	- Paintings, drawings and pastels	5,0	A
9701.90.00	- Other	5,0	A
9702.00.00	Original engravings, prints and lithographs.	0,0	A
9703.00.10	- Of metal	0,0	A
9703.00.20	- Of stone	0,0	A
9703.00.30	- Of plastics	0,0	A
9703.00.40	- Of wood	0,0	A
9703.00.50	- Of clay	0,0	A
9703.00.90	- Of other materials	0,0	A
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 49.07.	20,0	A
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0,0	A
9706.00.00	Antiques of an age exceeding one hundred years.	0,0	A



Brussels, 17.10.2018
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ANNEX 5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

Export Duties Schedule of Viet Nam

General Notes

1. The following categories apply to the elimination or reduction of export duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the other Party (hereinafter referred to as "export duties") on goods set out in the export duty schedule of Viet Nam in this Appendix pursuant to Article 2.11 (Export Duties, Taxes or Other Charges):
 - (a) export duties on goods provided for in the items in staging category "B5a" in the schedule in this Appendix shall be reduced to 10 % in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 10 %;

- (b) export duties on goods provided for in the items in staging category "B5b" in the schedule in this Appendix shall be reduced to 20 % in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20 %;
- (c) export duties on goods provided for in the items in staging category "B5*a" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (d) export duties on goods provided for in the items in staging category "B5*b" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20 %;
- (e) export duties on goods provided for in the items in staging category "B7*" in the schedule in this Appendix shall remain at the base rate for seven years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

- (f) export duties on goods provided for in the items in staging category "B10" in the schedule in this Appendix shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (g) export duties on goods provided for in the items in staging category "B10*" in the schedule in this Appendix shall remain at the base rate for 10 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (h) export duties on goods provided for in the items in staging category "B12" in the schedule in this Appendix shall be removed in 13 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (i) export duties on goods provided for in the items in staging category "B12*" in the schedule in this Appendix shall remain at the base rate for 12 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

- (j) export duties on goods provided for in the items in staging category "B15" in the schedule in this Appendix shall be removed in 16 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (k) export duties on goods provided for in the items in staging category "B15*a" in the schedule in this Appendix shall remain at the base rate for 15 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (l) export duties on goods provided for in the items in staging category "B15*b" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 15 % in year six and maintained at 15 % until year 16 and shall thereafter be free of any export duty;
- (m) export duties on goods provided for in the items in staging category "B15*c" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 20 % in year six and maintained at 20 % until year 16 and shall thereafter be free of any export duty;

- (n) export duties on goods provided for in the items in staging category "B15*d" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 25 % in year six and maintained at 25 % until year 16 and shall thereafter be free of any export duty;
 - (o) export duties on goods provided for in the items in staging category "B15*e" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 35 % in year six and maintained at 35 % until year 10, and shall be reduced to 30 % in year 11 and maintained at 30 % until year 16 and shall thereafter be free of any export duty; and
 - (p) export duties on goods provided for in the items in staging category "S" in the schedule in this Appendix shall remain at the base rate beginning on the date this Agreement enters into force.
2. The base rate of export duty and staging category for determining the interim rate of export duty at each stage of reduction for an item are specified for that item in the export duty schedule in this Appendix.

3. In the case of amendments of the Vietnamese export tariff list, commitments made under the export duty schedule in this Appendix shall apply based on the description of the good, irrespective of its tariff classification.
4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th of a percentage point.
5. For the purposes of this Appendix, the first reduction shall take effect on the date of entry into force of this Agreement. Any subsequent annual reduction shall take effect on 1 January of the relevant year following the year of entry into force.

Export Duty Schedule of Viet Nam

HS 2012	Description	Base rate (%)	Final rate (%)	Category
1211.90.14	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.19	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.98	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.99	- - - - Aquilaria Crassna Pierre	15	0	B10
2502.00.00	Unroasted iron pyrites.	10	0	B10*
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10	0	B10*
2504.10.00	- In powder or in flakes	10	0	B10*
2504.90.00	- Other	10	0	B10*
2505.10.00	- Silica sands and quartz sands	30	20	B5*b
2505.90.00	- Other	30	20	B5*b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2506.10.00	- Quartz	10	0	B10*
2506.20.00	- Quartzite	10	10	S
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10	0	B12*
2508.10.00	- Bentonite	10	0	B12*
2508.30.00	- Fire-clay	10	0	B12*
2508.40.10	- - Fuller's earth	10	0	B12*
2508.40.90	- - Other	10	0	B12*
2508.50.00	- Andalusite, kyanite and sillimanite	10	0	B12*
2508.60.00	- Mullite	10	0	B12*
2508.70.00	- Chamotte or dinas earths	10	0	B12*
2509.00.00	Chalk.	17	0	B15
2510.10.10	- - Apatite	40	0	B15
2510.20.10	- - - Microspheres having dimension less than or equal 0,25 mm	15	0	B15

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2510.20.10	- - - Granules having dimension more than 0,25 mm but not exceeding 15 mm	25	0	B15
2510.20.10	- - - Other	40	0	B15
2511.10.00	- Natural barium sulphate (barytes)	10	10	S
2511.20.00	- Natural barium carbonate (witherite)	10	10	S
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	15	0	B12
2513.10.00	- Pumice stone	10	0	B12*
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	10	0	B12*
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	17	17	S
2515.11.00	- - Crude or roughly trimmed	17	0	B15
2515.12.10	- - - Blocks	17	0	B15

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2515.12.20	- - - Slabs	17	0	B15
2515.20.00	- - White limestone (white marble) in blocks	30	0	B15
2515.20.00	- - Other	17	0	B15
2516.11.00	- - Crude or roughly trimmed	17	17	S
2516.12.10	- - - Blocks	25	20	B5*b
2516.12.20	- - - Slabs	17	17	S
2516.20.10	- - Crude or roughly trimmed	17	17	S
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	17	17	S
2516.90.00	- Other monumental or building stone	17	0	B15*b
2517.10.00	- 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	17	0	B12

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	17	0	B12
2517.30.00	- Tarred macadam	17	0	B12
2517.41.00	- - - Of dimension of 1-400 mm	14	0	B12
2517.41.00	- - - Other	17	0	B12
2517.49.00	- - - Calcium carbonate powder of stones of heading 25.15, of dimension 0,125 mm or less	5	0	B12*
2517.49.00	- - - Calcium carbonate powder manufactured from stones of heading 25.15, of dimension above 0,125 mm to less than 1 mm	10	0	B12*
2517.49.00	- - - Of dimension of 1-400 mm	14	0	B12
2517.49.00	- - - Other	17	0	B12
2518.10.00	- Dolomite, not calcined or sintered	10	0	B15*a
2518.20.00	- Calcined or sintered dolomite	10	0	B15*a
2518.30.00	- Dolomite ramming mix	10	0	B15*a

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2519.10.00	- Natural magnesium carbonate (magnesite)	10	0	B10*
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	10	0	B10*
2519.90.20	- - Other	10	0	B10*
2520.10.00	- Gypsum; anhydrite	10	0	B15*a
2520.20.10	- - Of a kind suitable for use in dentistry	10	0	B15*a
2520.20.90	- - Other	10	0	B15*a
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	17	17	S
2522.10.00	- Quicklime	5	0	B12*
2522.20.00	- Slaked lime	5	0	B12*
2522.30.00	- Hydraulic lime	5	0	B12*
2524.10.00	- Crocidolite	10	0	B15*a
2524.90.00	- Other	10	0	B15*a
2526.10.00	- Not crushed, not powdered	30	20	B5*b
2526.20.10	- - Talc powder	30	20	B5*b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2526.20.90	-- Other	30	20	B5*b
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.	10	0	B10*
2529.10.00	- Feldspar	10	0	B15*a
2529.21.00	-- Containing by weight 97 % or less of calcium fluoride	10	0	B10*
2529.22.00	-- Containing by weight more than 97 % of calcium fluoride	10	0	B10*
2529.30.00	-- Leucite; nepheline and nepheline syenite	10	0	B15*a
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	10	0	B15*a
2530.20.10	-- Kieserite	10	0	B15*a
2530.20.20	-- Epsomite	10	0	B15*a
2530.90.10	-- Zirconium silicates of a kind used as opacifiers	10	0	B15*a
2530.90.90	-- Other	10	0	B15*a
2601.11.00	-- Non-agglomerated	40	20	B5b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2601.12.00	- - Agglomerated	40	20	B5b
2601.20.00	- Roasted iron pyrites	40	20	B5b
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	40	10	B5a
2603.00.00	Copper ores and concentrates.	40	20	B5*b
2604.00.00	- Coarse	30	20	B5b
2604.00.00	- Concentrates	20	20	S
2605.00.00	- Coarse	30	0	B15*d
2605.00.00	- Concentrates	20	0	B15*b
2606.00.00	- Coarse	30	20	B5*b
2606.00.00	- Concentrates	20	20	S
2607.00.00	Lead ores and concentrates.	40	20	B5*b
2608.00.00	Zinc ores and concentrates.	40	20	B5b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2609.00.00	- Coarse	30	0	B15
2609.00.00	- Concentrates	20	0	B15
2610.00.00	Chromium ores and concentrates.	30	0	B15
2611.00.00	- Coarse	30	0	B15
2611.00.00	- Concentrates	20	0	B15
2612.10.00	- - Coarse	30	20	B5*b
2612.10.00	- - Concentrates	20	20	S
2612.20.00	- - Coarse	30	20	B5*b
2612.20.00	- - Concentrates	20	20	S
2613.10.00	- Roasted	20	0	B12
2613.90.00	- - Coarse	30	0	B12
2613.90.00	- - Concentrates	20	0	B12
2614.00.10	- - Ilmenite reduction (TiO ₂ ≥ 56 % and FeO ≤ 11 %)	15	0	B15*a

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2614.00.10	-- Ilmenite concentrates	30	0	B15*a
2614.00.10	-- Other	40	0	B15*e
2614.00.90	-- Rutile concentrates 83 % ≤ TiO ₂ ≤ 87 %	30	0	B15*a
2614.00.90	-- Other	40	0	B15*e
2615.10.00	-- Coarse	30	20	B5*b
2615.10.00	--- Zirconium powder with dimension less than 75 µm	10	10	S
2615.10.00	--- Other	20	20	S
2615.90.00	--- Coarse	30	0	B15*d
2615.90.00	--- Concentrates	20	0	B15*b
2615.90.00	--- Coarse	30	0	B15*d
2615.90.00	--- Concentrates	20	0	B15*b
2616.10.00	-- Coarse	30	0	B12*
2616.10.00	-- Concentrates	20	0	B12*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2616.90.00	-- Gold ores and concentrates	30	0	B12*
2616.90.00	--- Coarse	30	0	B12*
2616.90.00	--- Concentrates	20	0	B12*
2617.10.00	-- Coarse	30	0	B15*d
2617.10.00	-- Concentrates	20	0	B15*b
2617.90.00	-- Coarse	30	20	B5*b
2617.90.00	-- Concentrates	20	20	S
2621.90.00	-- Slag	7	0	B12*
2701.11.00	-- Anthracite	10	10	S
2701.12.10	--- Coking coal	10	10	S
2701.12.90	--- Other	10	10	S
2701.19.00	-- Other coal	10	10	S

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10	10	S
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	15	15	S
2702.20.00	- Agglomerated lignite	15	15	S
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	15	15	S
2703.00.20	- Agglomerated peat	15	15	S
2704.00.10	- Coke and semi-coke of coal	13	13	S
2704.00.20	- Coke and semi-coke of lignite or of peat	13	13	S
2704.00.30	- Retort carbon	13	13	S
2709.00.10	- Crude petroleum oils	10	10	S
2709.00.20	- Condensates	10	10	S
2804.70.00	- - Phosphorus	5	0	B7*
2817.00.10	- - Zinc oxide in powder.	5	0	B7*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2823.00.00	- Titanium slag (TiO ₂ ≥ 85 %, FeO ≤ 10 %)	10	0	B7*
2823.00.00	- Titanium slag (70 % ≤ TiO ₂ < 85 %, FeO ≤ 10 %)	10	0	B7*
2823.00.00	- Rutile (TiO ₂ > 87 %)	10	0	B7*
3824.90.99	- - - Calcium carbonate powder impregnated with stearic acid, manufactured from stones of heading 25.15, of dimension less than 1 mm	3	0	B5*a
4002.11.00	- - Latex	1	0	B10*
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	1	0	B10*
4002.19.90	- - - Other	1	0	B10*
4002.20.10	- - In primary forms	1	0	B10*
4002.20.90	- - Other	1	0	B10*
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	1	0	B10*
4002.31.90	- - - Other	1	0	B10*
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	1	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4002.39.90	- - - Other	1	0	B10*
4002.41.00	- - Latex	1	0	B10*
4002.49.10	- - - In primary forms	1	0	B10*
4002.49.90	- - - Other	1	0	B10*
4002.51.00	- - Latex	1	0	B10*
4002.59.10	- - - In primary forms	1	0	B10*
4002.59.90	- - - Other	1	0	B10*
4002.60.10	- - In primary forms	1	0	B10*
4002.60.90	- - Other	1	0	B10*
4002.70.10	- - In primary forms	1	0	B10*
4002.70.90	- - Other	1	0	B10*
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	1	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4002.80.90	-- Other	1	0	B10*
4002.91.00	-- Latex	1	0	B10*
4002.99.20	---- Of synthetic rubber latex	1	0	B10*
4002.99.90	---- Of synthetic rubber latex	1	0	B10*
4005.10.10	-- Of natural gums	1	0	B10*
4005.10.90	-- Other	1	0	B10*
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	1	0	B10*
4005.91.10	---- Of natural gums	1	0	B10*
4005.91.90	---- Other	1	0	B10*
4005.99.10	---- Latex	1	0	B10*
4005.99.90	---- Other	1	0	B10*
4101.20.10	-- Pre-tanned	10	0	B5*a

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4101.20.90	-- Other	10	0	B5*a
4101.50.10	-- Pre-tanned	10	0	B5*a
4101.50.90	-- Other	10	0	B5*a
4101.90.10	-- Pre-tanned	10	0	B5*a
4101.90.90	-- Other	10	0	B5*a
4102.10.00	- With wool on	5	0	B5*a
4102.21.00	-- Pickled	5	0	B5*a
4102.29.10	--- Pre-tanned	5	0	B5*a
4102.29.90	--- Other	5	0	B5*a
4103.20.10	--- Other	5	0	B5*a
4103.20.90	--- Other	5	0	B5*a
4103.30.00	- Of swine	10	0	B5*a

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4103.90.00	- Other	10	0	B5*a
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5	0	B10*
4402.10.00	- Of bamboo	10	0	B10*
4402.90.90	- - Charcoal based on wood supplied by planted forests	5	0	B10*
4402.90.90	- - Other	10	0	B10*
4403.10.10	- - Baulks, sawlogs and veneer logs	10	0	B10*
4403.10.90	- - Other	10	0	B10*
4403.20.10	- - Baulks, sawlogs and veneer logs	10	0	B10*
4403.20.90	- - Other	10	0	B10*
4403.41.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.41.90	- - - Other	10	0	B10*
4403.49.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.49.90	- - - Other	10	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4403.91.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.91.90	- - - Other	10	0	B10*
4403.92.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.92.90	- - - Other	10	0	B10*
4403.99.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.99.90	- - - Other	10	0	B10*
4404.10.00	- Coniferous	5	0	B10*
4404.20.10	- - Chipwood	5	0	B10*
4404.20.90	- - Other	5	0	B10*
4406.10.00	- Not impregnated	20	0	B10
4406.90.00	- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.10.00	-- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.10.00	-- Other	20	0	B10
4407.21.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.21.10	---- Other	20	0	B10
4407.21.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.21.90	---- Other	20	0	B10
4407.22.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.22.10	---- Other	20	0	B10
4407.22.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.22.90	----- Other	20	0	B10
4407.25.11	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.25.11	----- Other	20	0	B10
4407.25.19	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.25.19	----- Other	20	0	B10
4407.25.21	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.25.21	----- Other	20	0	B10
4407.25.29	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.25.29	----- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.26.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.26.10	---- Other	20	0	B10
4407.26.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.26.90	---- Other	20	0	B10
4407.27.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.27.10	---- Other	20	0	B10
4407.27.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.27.90	---- Other	20	0	B10
4407.28.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.28.10	---- Other	20	0	B10
4407.28.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.28.90	---- Other	20	0	B10
4407.29.11	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.11	---- Other	20	0	B10
4407.29.19	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.19	---- Other	20	0	B10
4407.29.21	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.21	---- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.29.29	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.29	----- Other	20	0	B10
4407.29.31	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.31	----- Other	20	0	B10
4407.29.39	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.39	----- Other	20	0	B10
4407.29.41	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.41	----- Other	20	0	B10
4407.29.49	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.29.49	----- Other	20	0	B10
4407.29.51	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.51	----- Other	20	0	B10
4407.29.59	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.59	----- Other	20	0	B10
4407.29.61	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.61	----- Other	20	0	B10
4407.29.69	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.69	----- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.29.71	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.71	----- Other	20	0	B10
4407.29.79	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.79	----- Other	20	0	B10
4407.29.81	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.81	----- Other	20	0	B10
4407.29.89	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.89	----- Other	20	0	B10
4407.29.91	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.29.91	----- Other	20	0	B10
4407.29.92	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.92	----- Other	20	0	B10
4407.29.93	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.93	----- Other	20	0	B10
4407.29.99	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.29.99	----- Other	20	0	B10
4407.91.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.91.10	----- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.91.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.91.90	---- Other	20	0	B10
4407.92.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.92.10	---- Other	20	0	B10
4407.92.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.92.90	---- Other	20	0	B10
4407.93.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.93.10	---- Other	20	0	B10
4407.93.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.93.90	---- Other	20	0	B10
4407.94.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.94.10	---- Other	20	0	B10
4407.94.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.94.90	---- Other	20	0	B10
4407.95.10	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.95.10	---- Other	20	0	B10
4407.95.90	---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.95.90	---- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.99.10	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.99.10	- - - - Other	20	0	B10
4407.99.90	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less	5	0	B10*
4407.99.90	- - - - Other	20	0	B10
4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	5	0	B10*
4408.10.30	- - Face veneer sheets	5	0	B10*
4408.10.90	- - Other	5	0	B10*
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	0	B10*
4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	5	0	B10*
4408.39.90	- - - Other	5	0	B10*
4408.90.00	- Other	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4409.10.00	- Coniferous	5	0	B10*
4409.21.00	-- Of bamboo	5	0	B5*a
4409.29.00	-- Other	5	0	B10*
7102.10.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10
7102.10.00	-- Other	5	0	B10*
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10
7102.29.00	-- Other	5	0	B10*
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10*
7102.39.00	-- Other	5	0	B10*
7103.10.10	-- Rubies	15	0	B10
7103.10.20	-- Jade (nephrite and jadeite)	15	0	B10
7103.10.90	-- Other	15	0	B10
7103.91.10	--- Rubies	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7103.91.90	- - - Other	5	0	B10*
7103.99.00	- - Other	5	0	B10*
7104.10.10	- - Unworked	10	0	B10*
7104.10.20	- - Worked	5	0	B10*
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	0	B10*
7104.90.00	- Other	5	0	B10*
7105.10.00	- Of diamonds	3	0	B10*
7105.90.00	- Other	3	0	B10*
7106.10.00	- Powder	5	0	B5*a
7106.91.00	- - Unwrought	5	0	B5*a
7106.92.00	- - Semi-manufactured	5	0	B5*a
7108.11.00	- - Powder	2	2	S
7108.12.00	- - Other unwrought forms	2	2	S

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7108.13.00	- - Other semi-manufactured forms	2	2	S
7108.20.00	- Monetary	2	2	S
7113.19.10	- - - - Of gold, with a gold content of 95 % or more	2	2	S
7113.19.90	- - - - Of gold, with a gold content of 95 % or more	2	2	S
7114.19.00	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95 % or more	2	2	S
7115.90.10	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95 % or more	2	2	S
7204.10.00	- Waste and scrap of cast iron	17	0	B15*b
7204.21.00	- - Of stainless steel	15	0	B15*a
7204.29.00	- - Other	17	0	B15*b
7204.30.00	- Waste and scrap of tinned iron or steel	17	0	B15*b
7204.49.00	- - Other	17	0	B15*b
7204.50.00	- Remelting scrap ingots	17	0	B15*b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7401.00.00	- Copper mattes	15	0	B10
7401.00.00	- Other	20	0	B10
7403.11.00	- - - Pure Refined copper	10	0	B10*
7403.11.00	- - - Other	20	0	B10
7403.12.00	- - Wire-bars	20	0	B10
7403.13.00	- - Billets	20	0	B10
7403.19.00	- - Other	20	0	B10
7403.21.00	- - Copper-zinc base alloys (brass)	20	0	B10
7403.22.00	- - Copper-tin base alloys (bronze)	20	0	B10
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	20	0	B10
7404.00.00	- Other	22	0	B15*c
7405.00.00	Master alloys of copper.	15	0	B5*a
7406.10.00	- Powders of non-lamellar structure	15	0	B5*a

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7406.20.00	- Powders of lamellar structure; flakes	15	0	B5*a
7407.10.30	-- Profiles	10	0	B10*
7407.10.40	-- Bars and rods	10	0	B10*
7407.21.00	-- Of copper-zinc base alloys (brass)	10	0	B10*
7407.29.00	-- Other	10	0	B10*
7501.10.00	- Nickel mattes	5	0	B5*a
7502.10.00	- Nickel, not alloyed	5	0	B5*a
7502.20.00	- Nickel alloys	5	0	B5*a
7503.00.00	Nickel waste and scrap.	22	0	B15
7504.00.00	Nickel powders and flakes.	5	0	B5*a
7505.11.00	-- Of nickel, not alloyed	5	0	B10*
7505.12.00	-- Of nickel alloys	5	0	B10*
7601.10.00	-- Ingots	15	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7601.20.00	- - Ingots	15	0	B10*
7602.00.00	- Other	22	0	B15*c
7603.10.00	- Powders of non-lamellar structure	10	0	B10*
7603.20.00	- Powders of lamellar structure; flakes	10	0	B10*
7801.10.00	- - Ingots	15	0	B10
7801.91.00	- - - Ingots	15	0	B10
7801.99.00	- - - Ingots	15	0	B10
7802.00.00	- Other	22	0	B15
7804.20.00	- Powders and flakes	5	0	B5*a
7806.00.20	- - Bars, rods, profiles	5	0	B10*
7901.11.00	- - - Ingots	10	0	B10*
7901.12.00	- - - Ingots	10	0	B10*
7901.20.00	- - Ingots	10	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7902.00.00	- Other	22	0	B15
7903.10.00	- Zinc dust	5	0	B5*a
7903.90.00	- Other	5	0	B5*a
7904.00.00	- Bars, rods, profiles	5	0	B10*
8001.10.00	- - Ingots	10	0	B10*
8001.20.00	- - Ingots	10	0	B10*
8002.00.00	- Other	22	0	B15
8003.00.10	- Soldering bars	5	0	B5*a
8003.00.90	- - Tin bars, rods, profiles	5	0	B5*a
8007.00.30	- - Powders and flakes	5	0	B5*a
8101.10.00	- Powders	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8101.94.00	-- Unwrought tungsten, including Bars and rods obtained simply by sintering	5	0	B10*
8101.96.00	-- Wire	5	0	B10*
8101.97.00	-- Waste and scrap	22	0	B15
8101.99.10	--- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	5	0	B10*
8101.99.90	--- Other	5	0	B10*
8102.10.00	- Powders	5	0	B10*
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5	0	B10*
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	0	B10*
8102.96.00	-- Wire	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8102.97.00	- - Waste and scrap	22	0	B15
8102.99.00	- - Other	5	0	B10*
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5	0	B10*
8103.30.00	- Waste and scrap	22	0	B15
8103.90.00	- Other	5	0	B10*
8104.11.00	- - Containing at least 99,8 % by weight of magnesium	15	0	B10
8104.19.00	- - Other	15	0	B10
8104.20.00	- Waste and scrap	22	0	B15
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	15	0	B10
8104.90.00	- Other	15	0	B10
8105.20.10	- - Unwrought cobalt	5	0	B7*
8105.20.90	- - Semi-manufactured	5	0	B7*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8105.20.90	- - - Other	5	0	B7*
8105.30.00	- Waste and scrap	22	0	B15
8105.90.00	- Other	5	0	B7*
8106.00.10	- - Waste and scrap	22	0	B15
8106.00.10	- - Other	5	0	B10*
8106.00.90	- - Semi-manufactured	5	0	B10*
8106.00.90	- - Other	5	0	B10*
8107.20.00	- Unwrought cadmium; powders	5	0	B10*
8107.30.00	- Waste and scrap	22	0	B15
8107.90.00	- - Semi-manufactured	5	0	B10*
8107.90.00	- - Other	5	0	B10*
8108.20.00	- Unwrought titanium; powders	5	0	B10*
8108.30.00	- Waste and scrap	22	0	B15

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8108.90.00	- - Semi-manufactured	5	0	B10*
8108.90.00	- - Other	5	0	B10*
8109.20.00	- Unwrought zirconium; powders	5	0	B10*
8109.30.00	- Waste and scrap	22	0	B15
8109.90.00	- - Semi-manufactured	5	0	B10*
8109.90.00	- - Other	5	0	B10*
8110.10.00	- Unwrought antimony; powders	5	0	B10*
8110.20.00	- Waste and scrap	22	0	B15
8110.90.00	- - Semi-manufactured	5	0	B10*
8110.90.00	- - Other	5	0	B10*
8111.00.00	- Waste and scrap	22	0	B15
8111.00.00	- - Semi-manufactured	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8111.00.00	-- Other	5	0	B10*
8112.12.00	-- Unwrought; powders	5	0	B10*
8112.13.00	-- Waste and scrap	22	0	B15
8112.19.00	--- Semi-manufactured	5	0	B10*
8112.19.00	--- Other	5	0	B10*
8112.21.00	-- Unwrought; powders	5	0	B10*
8112.22.00	-- Waste and scrap	22	0	B15
8112.29.00	--- Semi-manufactured	5	0	B10*
8112.29.00	--- Other	5	0	B10*
8112.51.00	-- Unwrought; powders	5	0	B10*
8112.52.00	-- Waste and scrap	22	0	B15
8112.59.00	--- Semi-manufactured	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8112.59.00	- - - Other	5	0	B10*
8112.92.00	- - - Unwrought; waste and scrap; powders	22	0	B15
8112.92.00	- - - Other	5	0	B10*
8112.99.00	- - - Semi-manufactured	5	0	B10*
8112.99.00	- - - Other	5	0	B10*
8113.00.00	- - Waste and scrap	22	0	B15
8113.00.00	- - Semi-manufactured	5	0	B10*
8113.00.00	- - Other	5	0	B10*

Specific Measures by Viet Nam
Governing the Importation and Exportation of Goods

- (a) Measures of Viet Nam governing the importation of the following goods:

Description

Right-hand steering vehicles (including their components and those modified to left-hand drive ones prior to importation into Viet Nam), except for specialized right-hand steering vehicles operating in small areas such as cranes, trench and canal digging machines, garbage trucks, road sweepers, road construction trucks, airport passenger transportation buses, fork-lifts used at warehouses and ports.

Used consumer goods, comprising:

- textiles and clothes; footwear;

- electronic goods (including printers, fax machines, laptops of more than 3 years since the date of manufacture, disk drivers);
- refrigerating equipment and products;
- household electric goods;
- medical apparatus;
- furniture;
- household goods made from porcelain, clay, glass, metal, resin, rubber, plastic, and other materials.

Used vehicles and spare parts, including:

- used motor-vehicles of more than 5 years since the date of manufacture;
- used machines, structures, inner tires, tires, accessories, motors of automobiles, tractors, 2-wheel and 3-wheel motorbikes;

- internal combustion engines and machines with internal combustion engines having capacity below 30 CV; and
- bicycles, 2-wheel and 3-wheel vehicles.

Asbestos products and materials under amphibole group.

All types of specialized coding machines and cipher software programs used in the sector of protection of state secrets.

- (b) Measures of Viet Nam governing the exportation of the following goods:

Description

Round timber and sawn timber produced from domestic natural forests; wooden products (except handicrafts; those produced from cultivated forest's wood, from imported wood and from artificial pallet).

All types of specialized coding machines and cipher software programs used in the sector of protection of state secrets.

Goods Excluded from the Definition of Remanufactured Goods

AHTN 2012	Description AHTN 2012
Chapter 84	
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W
8414.59	- - Other
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.
84.18 (ex 8418.50,8418.61,8418.69, 8418.91)	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.
8419.11.10	- - - Household type

AHTN 2012	Description AHTN 2012
8419.19.10	- - - Household type
8421.12.00	- - Clothes-dryers
8421.21.11	- - - - Filtering machinery and apparatus for domestic use
8421.91	- - Of centrifuges, including centrifugal dryers
8422.11.00	- - Of the household type
8422.90.10	- - Of machines of subheading 8422.11
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.
84.50 (ex 8450.20)	Household or laundry-type washing machines, including machines which both wash and dry.
8451.30.10	- - Single roller type domestic ironing machines
8452.10.00	- Sewing machines of the household type

AHTN 2012	Description AHTN 2012
84.71 (ex 8471.50, 8471.60, 8471.70, 8471.80, 8471.90)	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.
8508.11.00	- - Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l
8508.19.10	- - - Of a kind suitable for domestic use
8508.70.10	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.

AHTN 2012	Description AHTN 2012
85.17 (ex 8517.61, 8517.62, 8517.70)	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 networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.
85.18 (ex 8518.10, 8518.29)	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.
85.19 (ex 8519.20, 8519.50, 8519.89)	Sound recording or reproducing apparatus.
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.
8525.80	- Television cameras, digital cameras and video camera recorders

AHTN 2012	Description AHTN 2012
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.
8528.72	- - Other, colour
8528.73.00	- - Other, monochrome
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.
85.39 (ex 8539.10, 8539.21, 8539.41, 8539.49, 8539.90)	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.
87.02	Motor vehicles for the transport of ten or more persons, including the driver.
87.03	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.
87.04	Motor vehicles for the transport of goods.

Motor Vehicles and Motor Vehicles Parts and Equipment

ARTICLE 1

General Provisions

1. This Annex applies to the following products which originate in either Party and which fall, in particular, under Chapters 40, 84, 85, 87 and 94 of HS 2012:
 - (a) whole motor vehicles of category M1 as defined in the UNECE Regulations, and parts and equipment thereof to the extent that these parts and equipment are regulated in UNECE Regulations applicable to whole motor vehicles of category M1; and
 - (b) parts and equipment of motor vehicles of categories M2 and N3 as defined in the UNECE Regulations to the extent that these parts and equipment are regulated in UNECE Regulations that are also applicable to whole vehicles of category M1.

2. For the purposes of this Annex:
- (a) "domestic technical regulations" includes markings and conformity assessment procedures;
 - (b) "products covered by this Annex" means all the products listed in subparagraphs 1(a) and 1(b);
 - (c) "motor vehicles" and "parts and equipment" have the meaning as defined in the **UNECE 1958** Agreement and the Regulations annexed to it;
 - (d) "originating" refers to the origin of a product as determined in accordance with Protocol 1 (Rules of Origin and Administrative Cooperation);
 - (e) "UNECE" means the United Nations Economic Commission for Europe;

- (f) "UNECE 1958 Agreement" means the Agreement Concerning the Adoption of Uniform Technical Prescriptions for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these Prescriptions, administered by the World Forum for Harmonization of Vehicle Regulations; and
- (g) "UNECE Regulations" means the Regulations annexed to the UNECE 1958 Agreement.

3. With regard to the products covered by this Annex, the Parties confirm the following shared objectives and principles:

- (a) eliminating and preventing non-tariff barriers to bilateral trade;
- (b) promoting the compatibility and convergence of regulations based on international standards;

promoting the recognition of approvals based in particular on approval schemes in accordance with the UNECE 1958 Agreement;

- (c) establishing competitive market conditions based on principles of openness, non-discrimination and transparency;

- (d) protecting human health, safety and the environment; and
- (e) enhancing cooperation to foster continued mutually beneficial development in trade.

ARTICLE 2

International Standards

1. The Parties recognise that the UNECE Regulations are the relevant international standards for the products covered by this Annex.
2. Viet Nam is encouraged to become a Contracting Party to the UNECE 1958 Agreement.
3. Each Party shall recognise technical requirements included in UNECE Regulations as providing a sufficient level of protection for ensuring safety, or the protection of the environment or human health in the area regulated by such UNECE Regulations. A Party shall not require any additional technical requirements in the area regulated by such UNECE Regulations.

ARTICLE 3

Regulatory Convergence

1. Each Party shall refrain from introducing new domestic technical regulations diverging from the technical requirements of existing UNECE Regulations or UNECE Regulations the completion of which is imminent, in areas covered by those Regulations, unless there are substantiated reasons, based on scientific or technical information, why a specific technical requirement of a UNECE Regulation is ineffective or inappropriate for ensuring safety, or the protection of the environment or human health.
2. A Party which adopts new domestic technical regulations in accordance with paragraph 1 shall, upon request from the other Party, identify the parts of the domestic technical regulations which substantially deviate from the relevant technical requirements, markings or conformity assessment procedures of UNECE Regulations. That Party shall provide due justification as to the reasons for the deviation.

3. If a Party has adopted, in accordance with paragraph 1, and maintains domestic technical regulations that deviate from existing technical requirements, markings or conformity assessment procedures of UNECE Regulations, that Party shall review them at regular intervals, not exceeding five years, with a view to increasing their convergence with the relevant technical requirements, markings or conformity assessment procedures of UNECE Regulations. When reviewing its domestic technical regulations the Party shall consider whether the circumstances that gave rise to the deviation still exist. The outcome of those reviews, including the scientific and technical information which has been used, shall be notified to the other Party upon request.

ARTICLE 4

Market Access

1. Each Party shall accept on its market products covered by this Annex which are covered by a valid UNECE type-approval certificate as compliant with its domestic technical requirements or conformity assessment procedures, without further testing or marking requirements to verify or attest compliance with requirements in the area regulated by the relevant UNECE Regulations.

2. To parts and equipment referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) the following rules apply:
- (a) Parts and equipment shall at the time of importation be accompanied by the relevant UNECE type-approval certificate. The importing Party shall endeavour to consider a valid UNECE type-approval marking affixed to those parts and equipment as sufficient proof of the existence of a valid UNECE type-approval certificate.
 - (b) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement, it shall accept, according to the principles and procedures of the UNECE 1958 Agreement, a valid UNECE type-approval marking affixed to a part or equipment covered by this Annex as sufficient proof of the existence of a valid UNECE type-approval certificate where such UNECE type-approval marking is explicitly prescribed by the relevant UNECE Regulations which both Parties are bound to apply.
 - (c) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement, the Union shall accept for parts and equipment a valid UNECE type-approval issued by a Vietnamese type-approval authority in accordance with the rights and obligations under the UNECE 1958 Agreement.

3. To whole motor vehicles of UNECE category M1¹ referred to in subparagraph 1(a) of Article 1 (General Provisions) the following rules apply:

- (a) Viet Nam shall accept on its market as compliant with its domestic technical regulations, without further testing requirements, such whole vehicles covered by this category for which a valid UNECE International Whole Vehicle Type Approval certificate has been issued by a Union type-approval authority according to the principles and procedures of the UNECE 1958 Agreement. The vehicle type that is imported for the first time into Viet Nam shall be accompanied by the valid UNECE International Whole Vehicle Type Approval certificate.

¹ For greater certainty, this includes pick-up vehicles classified in UNECE vehicle category M1.

- (b) For a period of seven years, starting after five years from the date of entry into force of this Agreement, Viet Nam shall accept a valid whole vehicle EC Certificate of Conformity. The vehicle type that is imported for the first time into Viet Nam shall be accompanied by the relevant whole vehicle EC type-approval certificate. For the following importations of such vehicle type, the EC Certificate of Conformity shall be considered as sufficient proof for the existence of a valid EC whole vehicle type-approval certificate. When a UNECE International Whole Vehicle Type Approval certificate is available for whole motor vehicles, Viet Nam shall notify the Union as to whether it continues accepting valid whole vehicle EC Certificates of Conformity as alternative to the UNECE International Whole Vehicle Type Approval certificate of a specific vehicle category.
- (c) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement and is applying the UNECE International Whole Vehicle Type Approval Regulation, the Union shall accept valid UNECE International Whole Vehicle Type Approval certificates issued by Viet Nam's type-approval authority in accordance with the rights and obligations under the UNECE 1958 Agreement.

4. Every month or upon notification to the UNECE, the competent authorities of each Party, which is a Contracting Party to the 1958 Agreement, shall send to the competent authorities of the other Party a list of the products covered by this Annex, approvals of which it has refused to grant or has withdrawn during the preceding period. In addition, on receiving a request from the competent authority of the other Party, a Party shall send forthwith to that competent authority a copy of all relevant information on which it based its decision to grant, refuse to grant, or to withdraw an approval of a whole motor vehicle or an approval of parts or equipment.

5. Should the competent authorities of a Party find that certain products covered by this Annex bearing approval markings issued by a type-approval authority of the other Party under UNECE Regulations, or where applicable, Union laws and regulations for whole motor vehicles, do not conform to the approved type, they shall advise the competent authorities of the other Party which issued the approval. The other Party shall take the necessary steps to bring these products of its manufacturers into conformity with the approved types and shall advise the other Party of the steps it has taken, which may include, if necessary, the withdrawal of approval. Where there might be a threat to safety or to the environment, the Party which issued the approval and after receiving the information about the non-conformity to the approved type or types shall inform the other Party about the situation. A Party may prohibit the sale and use of such products covered by this Annex. In such cases and upon request, the Party which issued the approval shall send to the other Party all relevant information on the basis of which the approval has been granted.

6. The competent authorities of each Party may, in accordance with its domestic legislation, verify by random sampling whether the products covered by this Annex comply with the relevant domestic technical and requirements. The compliance is attested, in the case of whole motor vehicles, by a UNECE International Whole Vehicle Type Approval certificate or, where applicable, by an EC type-approval certificate, and, in the case of parts and equipment, by a UNECE type-approval certificate showing compliance with the relevant UNECE Regulations. Each Party may require the supplier to withdraw a product covered by this Annex from its market in case the product concerned does not comply with those relevant domestic technical regulations and requirements.

ARTICLE 5

Products with New Technologies or New Features

1. Subject to its domestic legislation, a Party shall not unduly delay the placing on its market of parts and equipment referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) on the grounds that they incorporate a new technology or a new feature.

2. When a Party refuses the placing on its market, or requires the withdrawal from its market, of parts and equipment of the other Party referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) on the grounds that they incorporate a new technology or a new feature creating a risk for human health, safety or the environment, it shall immediately notify this decision and the reasons therefor to the economic operators concerned.

ARTICLE 6

Other Measures Restricting Trade

Each Party shall refrain from nullifying or impairing the market access benefits accruing to the other Party under this Annex through other regulatory measures specific to the sector covered by this Annex. This is without prejudice to the right of each Party to adopt measures necessary for safety, protection of the environment or human health and the prevention of deceptive practices, provided that such measures are based on substantiated scientific or technical information.

ARTICLE 7

Cooperation

1. In the Working Group on Motor Vehicles and Parts established by Article 17.3 (Working Groups), the Parties shall cooperate and exchange information on any issues relevant for the implementation of this Annex.
2. Pursuant to Chapter 16 (Cooperation and Capacity Building), a Party shall, upon request by the other Party, give appropriate consideration to proposals that the other Party makes for cooperation under this Annex. That cooperation shall be undertaken, *inter alia*, through dialogue in appropriate channels, joint projects, technical assistance and capacity-building programmes on technical regulations and conformity assessment procedures, as mutually agreed.
3. Subject to Chapter 16 (Cooperation and Capacity Building), cooperation shall focus on building up technical capacity with regard to enhancing testing competence and procedures for acceptance of type-approvals. Cooperation may include training, internships or exchange of experiences for officials of Viet Nam's type-approval authority in Union type-approval authorities or similar projects.

ARTICLE 8

Implementation

1. The Parties agree that the Working Group on Motor Vehicles and Parts shall facilitate the implementation of this Annex.
2. The Working Group on Motor Vehicles and Parts shall monitor the effective implementation of, and may consider any matter relating to, this Annex. Each Party shall establish a contact point for effective communication.
3. Upon request of a Party, but not before 10 years from the date of entry into force of this Agreement, the Parties may review this Annex and may discuss the coverage of UNECE categories L, M and N.

ARTICLE 9

Date of Application

Unless otherwise specified, this Annex applies after three years from the date of entry into force of this Agreement.

Pharmaceutical/Medicinal Products and Medical Devices

ARTICLE 1

General Provisions

The Parties confirm their shared objectives and principles of:

- (a) eliminating and preventing non-tariff barriers to bilateral trade based on the principles of openness, non-discrimination and transparency; and
- (b) using international standards, practices and guidelines developed within the framework of relevant international organisations as a basis for their technical regulations.

ARTICLE 2

Definitions

For the purposes of this Annex:

- (a) "pharmaceutical/medicinal products"¹ means any substance or combination of substances which may be administered to human beings with a view to making a medical diagnosis, to treating or preventing diseases or to restoring, correcting or modifying physiological functions or structures. Pharmaceutical/medicinal products include, for example, chemical drugs, biologics/biologicals (vaccines, (anti)toxins, blood components, blood derived products), herbal drugs, radiopharmaceuticals, recombinant products. Pharmaceutical/medicinal products include gene therapy products, cell therapy products or tissue engineered products if regulated as pharmaceutical/medicinal products by both Parties;

¹ This definition is without prejudice to Viet Nam's law on pharmacy No. 105/2016/QH13 and the Union's Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use.

- (b) "medical device"¹ means any product fulfilling the definition of medical device and *in vitro* medical diagnostic medical device as stipulated in Final Document GHTF/SG1/N071: 2012 by the International Medical Device Regulators Forum (GHTF/IMDRF); and
- (c) "rules" means any law, regulation, procedure, administrative ruling or implementing guideline of general application.

¹ For Viet Nam, this definition is without prejudice to the Viet Nam's legislation on medical devices.

ARTICLE 3

International Standards

The Parties shall base their technical regulations on international standards, practices and guidelines for pharmaceutical/medicinal products or medical devices¹, including those developed by the World Health Organisation (WHO), the Organisation for Economic Co-operation and Development (OECD), the International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use (ICH)² and the Pharmaceutical Inspection Convention and Pharmaceutical Inspection Co-operation Scheme (PIC/S) for pharmaceutical products and the International Medical Device Regulators Forum (IMDRF) for medical devices, except in duly substantiated cases on the basis of scientific and technical information, when such international standards, practices or guidelines would be ineffective or inappropriate for the fulfilment of the legitimate objectives pursued.

¹ For Viet Nam, the standards, practices and guidelines of the ASEAN Consultative Committee on Standards and Quality (ACCSQ) are also a basis for scientific and technical regulations.

² With a view to implementing this provision Viet Nam shall amend its domestic legislation in order to abolish the requirement of a minimum period of existing authorisation in the territory of the Union, prior to the submission of a request for marketing approval in Viet Nam, and any additional requirements relating to clinical studies going beyond those stipulated in international practices (in particular ICH guidelines).

ARTICLE 4

Transparency

1. Each Party shall promptly publish or otherwise make available at an early appropriate stage its rules regarding any matter related to the pricing, reimbursement or regulation of pharmaceutical/medicinal products or medical devices, in such a manner as to enable interested persons to become acquainted with them.

2. In accordance with its domestic law and to the extent possible, each Party shall:
 - (a) make publicly available in advance any rules referred to in paragraph 1 that it proposes to adopt or significantly amend;

 - (b) provide reasonable opportunities for interested persons to make comments on any proposed rules referred to in paragraph 1, allowing, in particular, a reasonable period of time for consultation; and

 - (c) address in writing, including by means of electronic communication, significant and substantive issues raised in written comments received from interested persons during the consultation period.

3. Whenever possible, each Party shall allow a reasonable interval between the publication of the rules referred to in paragraph 1 and their entry into force.
4. If a Party has established an authority for the operation or the administration of its health care programmes and that authority introduces or operates procedures for the listing, pricing or reimbursement of pharmaceutical/medicinal products, that Party shall:
 - (a) ensure that all criteria, methodologies, rules, guidelines and other implementing measures, which apply to the listing, pricing or reimbursement of pharmaceutical/medicinal products, including those used to determine comparator products, are transparent, fair, reasonable and non-discriminatory and are disclosed promptly to the legal right holder of a product upon his or her request;
 - (b) ensure that decisions on all requests and applications for the pricing or approval of pharmaceutical/medicinal products for reimbursement are adopted and communicated within a reasonable and specified period of time from the date of their receipt;
 - (c) provide the legal right holder of a product with timely and meaningful opportunities to submit comments at relevant stages in the pricing and reimbursement decision-making processes, without prejudice to the laws and regulations on confidentiality of either Party; and

- (d) provide, in case of a negative decision on listing, pricing or reimbursement, the legal right holder of a product with a statement of reasons, based upon objective and verifiable criteria, that is sufficiently detailed to understand the basis of the decision, including the criteria applied and, if appropriate, expert opinions or recommendations on which the decision is based. In addition, this right holder shall be informed of any available remedies under the domestic laws and regulations and of the time limits for introducing such remedies.

ARTICLE 5

Origin Marking

For pharmaceutical/medicinal products, Viet Nam may apply mandatory country of origin marking requirements at Member State level. Viet Nam is encouraged to consider accepting the marking "Made in EU" or a similar marking in the local language as fulfilling such country of origin marking requirements.

Requirements and Procedures for Approval of Establishments for Products

1. The competent authority of the importing Party shall draw up lists of approved establishments and shall make these lists publicly available.

2. Requirements and procedures for approval shall be as follows:
 - (a) The products concerned shall have been authorised by the competent authority of the importing Party. This authorisation shall include the import and certification requirements.

 - (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 the establishments meet the relevant requirements of the importing Party.

 - (c) The competent authority of the exporting Party must have the power to suspend or withdraw the export approval of an establishment in the event of non-compliance.

- (d) The importing Party may carry out verifications in accordance with the provisions of Article 6.7 (Verifications) as part of the approval procedure.
- (e) The verification referred to under subparagraph (d) shall concern the structure, organisation and powers of the competent authority responsible for the approval of the establishment and the sanitary guarantees regarding the compliance with the importing Party's requirements.
- (f) The verification referred to under 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) Based on the results of the verification referred to in subparagraph (d), the importing Party may amend the list of establishments.

List of Tariff Headings

HS Code	HS Code	HS Code	HS Code
840212	841480	846694	850161
840219	841490	847410	850162
840410	841581	847439	850163
840490	841620	847490	850422
840510	841630	848110	850440
840681	841690	848120	850590
840682	841861	848130	850720
840991	841869	848140	851440
840999	841899	848180	853620
841011	841950	848190	853630
841090	842119	848210	853650
841320	842121	848280	853690
841350	842191	848230	853710
841360	842199	848310	853720
841370	842220	848340	853890
841381	842290	848360	854110
841391	842833	848410	854121
841410	842839	848420	854129
841430	842890	848610	854130
841440	843680	848690	
841459	846291	850153	



Brussels, 17.10.2018
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ANNEX 6

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

The Union's Schedule of Specific Commitments

1. The Union's Schedule of Specific Commitments is set out in:
 - (a) Appendix 8-A-1 (Specific Commitments on Cross-Border Supply of Services);
 - (b) Appendix 8-A-2 (Specific Commitments on Liberalisation of Investments); and
 - (c) Appendix 8-A-3 (Specific Commitments in Conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce)).
2. The Appendices referred to in paragraph 1 constitute an integral part of this Annex.
3. The definitions of terms provided for in Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) apply to this Annex.

4. In identifying in the Appendices individual sectors and sub-sectors of services:
- (a) "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;
 - (b) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC ver 1.0, 1998; and
 - (c) "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.
5. The following abbreviations for the Union and its Member States are used in the Appendices specified in paragraph 1:
- | | |
|----|---|
| EU | European Union, including all its Member States |
| AT | Austria |
| BE | Belgium |
| BG | Bulgaria |
| CY | Cyprus |
| CZ | Czech Republic |
| DE | Germany |
| DK | Denmark |

EE	Estonia
EL	Greece
ES	Spain
FI	Finland
FR	France
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LT	Lithuania
LU	Luxembourg
LV	Latvia
MT	Malta
NL	The Netherlands
PL	Poland
PT	Portugal
RO	Romania
SE	Sweden
SI	Slovenia
SK	Slovakia
UK	United Kingdom

Specific Commitments on Cross-Border Supply of Services

1. The list of commitments specified in this Appendix indicates the service sectors liberalised pursuant to Article 8.12 (Schedule of Specific Commitments) and, by means of reservations, the market access and national treatment limitations that apply to services and service suppliers of Viet Nam in those sectors. This list of commitments is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and
 - (b) the second column describes the applicable reservations.
2. Cross-border supply of services in sectors or sub-sectors covered by this Agreement and not specified in the table in this Appendix is not committed.

3. The list of commitments specified in this Appendix 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 8.10 (Market Access) and Article 8.11 (National Treatment). Those measures, such as the requirement to obtain a license, universal service obligations, the requirement to obtain recognition of qualifications in regulated sectors and the requirement to pass specific examinations, including language examinations, even if not listed in the table in this Appendix, apply in any case to services and service suppliers of Viet Nam.
4. The list of commitments specified in this Appendix is without prejudice to the feasibility of the cross-border supply of services provided for in subparagraph (k) of Article 8.2 (Definitions) in certain service sectors and sub-sectors and without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on Liberalisation of Investments set out in Appendix 8-A-2.
5. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

6. The rights and obligations arising from the list of commitments specified in this Appendix shall have no direct effect and confer no rights directly to natural or juridical persons.
7. The Union takes commitments differentiated by its Member States, where applicable.
8. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Viet Nam the treatment granted in a Member State to the natural and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to juridical persons of Viet Nam established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those juridical persons established within the Union which are owned or controlled by nationals of Viet Nam.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p data-bbox="304 824 328 943">Real estate</p> <p data-bbox="349 1420 373 1621">For Modes 1 and 2</p> <p data-bbox="394 517 418 1621">In all Member States except AT, BG, CY, CZ, DK, EL, FI, HU, IE, IT, LT, MT, PL, RO, SI, SK: None.</p> <p data-bbox="438 165 528 1621">In AT: The acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons requires an authorisation by the competent regional authorities (<i>Länder</i>) which will consider whether important economic, social or cultural interests are affected or not.</p> <p data-bbox="549 165 638 1621">In BG: Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p data-bbox="659 181 750 1621">Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p data-bbox="770 1435 794 1621">In CY: Unbound.</p> <p data-bbox="815 232 874 1621">In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in the Czech Republic. Specific rules apply to the agricultural and forest land in the state ownership.</p>

¹ The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	<p>In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by foreign physical and legal entities.</p> <p>In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>In FI (Åland Islands): Restrictions on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions on the right of establishment and the right to provide services 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.</p> <p>In HU: Limitations apply on acquisition of land and real estate by foreign investors.¹</p> <p>In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>In LT: Unbound for acquisition of land².</p> <p>In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continues to apply.</p>

¹ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

² As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>In PL: Acquisition of real estate, direct or indirect, by foreigners (foreign natural or legal persons) requires permission. Unbound for acquisition of state-owned property (i.e. the regulations governing the privatisation process).</p> <p>In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through <i>inter vivos</i> acts.</p> <p>In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches¹ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.</p> <p>In SK: Limitations apply on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. Unbound for land.</p>

¹ According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) ¹ 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> ."	<p>For Modes 1 and 2</p> <p>In AT, EL, ES, LT, MT, SK: full admission to the Bar, required for the practice of domestic Union and Member State law, is subject to a nationality condition.</p> <p>In CY: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.</p> <p>In BE, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "<i>Cour de cassation</i>" in non-criminal cases.</p>

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It includes legal advisory services, legal representation services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, 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 the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures 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 Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States of the Union, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
(b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	<p>In BG: Viet Nam's lawyers may only provide legal representation services for a Viet Nam's national subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residence is required.</p> <p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas and to a nationality condition.</p> <p>In HR: Unbound for practicing of Croatian law.</p> <p>In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers, the scope of legal activities is limited to the provision of legal advice.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In DK: Marketing of legal advice services is reserved 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.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "<i>advokat</i>", is subject to a residency requirement.</p> <p>For Mode 1</p> <p>In FR, HU, IT, MT, RO, SI: Unbound.</p> <p>In AT: Nationality condition applies for representation before competent authorities.</p> <p>In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
<p>(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Mode 1 In BE, BG, CY, DE, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PT, RO, UK: Unbound. In AT: Nationality condition applies 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.). In HR: Foreign audit firms may provide audit services on the Croatian territory where they have established a branch. In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise. Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement.</p>

Sector or sub-sector	Description of reservations
	<p>In LT: Auditor's report must be prepared in conjunction with an auditor accredited to practice in Lithuania.</p> <p>For Mode 2</p> <p>None.</p>
<p>(c) Taxation advisory services (CPC 863)¹</p>	<p>For Mode 1</p> <p>In AT: Nationality condition applies for representation before competent authorities.</p> <p>In BG, MT, RO SI: Unbound.</p> <p>In CY: Authorisation is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ: Taxation services may be provided by natural persons only who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors.</p> <p>For Mode 2</p> <p>None.</p>

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.(a) Legal Services.

Sector or sub-sector	Description of reservations
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	For Mode 1 In AT: Unbound, except for pure planning services. In BE, BG, CY, EL, IT, MT, PL, PT, SI: Unbound. In DE: Application of the domestic rules on fees and emoluments for all services which are performed from abroad. In HR: Natural and legal persons may supply architectural services upon approval of the Croatian Chamber of Architects. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law. Unbound for urban planning. In 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 In AT, SI: Unbound, except for pure planning services. In BG, CY, EL, IT, MT, PT: Unbound. In HR: Natural and legal persons may supply engineering services upon approval of the Croatian Chamber of Engineers. A design or project elaborated abroad must be recognised (validated) by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law.

Sector or sub-sector	Description of reservations
(h) Medical (including psychologists), and dental services (CPC 9312 and part of CPC 85201)	<p>For Mode 2 None.</p> <p>For Mode 1 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, MT, NL, PT, RO, SK, UK: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons. In HR: Unbound, except for telemedicine. In SI: Unbound for social medicine services, sanitary services, epidemiological services, medical/ecological services, the supply of blood, blood preparations and transplants and autopsy. For Mode 2 None.</p>
(i) Veterinary services (CPC 932)	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LV, MT, NL, PT, RO, SI, SK: Unbound. In 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.</p>

Sector or sub-sector	Description of reservations
(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 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FR, HU, IE, IT, LT, LU, LV, MT, NL, PT, RO, SI, SK, UK: Unbound. In FI, PL: Unbound, except for nurses. In HR: Unbound, except for telemedicine. For Mode 2 None.
(k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedic goods (CPC 63211) and other services supplied by ¹ pharmacists	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In HU: Unbound, except for CPC 63211. In LV, LT: Unbound, except for mail order. For Mode 2 None.

¹ 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 the Member States of the Union. As a general rule, this activity is reserved to pharmacists. In some Member States of the Union, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
B. Computer and related services (CPC 84)	For Modes 1 and 2: None.
C. Research and development services	
R&D services on social sciences and humanities (CPC 852 excluding psychologists services) ¹	None.
R&D services on natural sciences (CPC 851) Interdisciplinary R&D services (CPC 853)	For Modes 1 and 2: EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real estate services ²	
(a) Involving own or leased property (CPC 821)	For Mode 1 In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound. In HR: Commercial presence required.

¹ Part of CPC 85201, which is to be found under 1.A.(h) Medical and Dental services.

² 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.

Sector or sub-sector	Description of reservations
	<p>For Mode 2</p> <p>In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register.</p> <p>Amongst others, the Act requires that the applicant is a Danish resident or resident of Union, EEA or Switzerland. Furthermore some requirements to the applicant's theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.</p>
(b) On a fee or contract basis (CPC 822)	<p>For Mode 1</p> <p>In BG, CY, CZ, EE, HU, IE, LT, LV, MT, PL, RO, SI, SK: Unbound.</p> <p>In HR: Commercial presence required.</p> <p>In DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register.</p> <p>Amongst others, the Act requires that the applicant is a Danish resident or a resident of the Union, EEA or Switzerland. Furthermore some requirements to the applicants theoretical insight and practical knowledge must be considered as laid down by the Danish Business Authority in guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	<p>For Mode 1 In BG, CY, DE, HU, MT, RO: Unbound. For Mode 2 None.</p>
(b) Relating to aircraft (CPC 83104)	<p>For Mode 1 In BG, CY, CZ, HU, LV, MT, PL, RO, SK: Unbound. For Mode 2 In AT, BE, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, NL, PT, SE, SI, UK: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or elsewhere in the Union. Waivers can be granted for short term lease contracts or under exceptional circumstances In BG, CY, CZ, LV, MT, PL, RO, SK: Unbound..</p>
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	<p>For Mode 1 In BG, CY, HU, LV, MT, PL, RO, SI: Unbound. In SE: For CPC 83101: residency requirement.</p>

Sector or sub-sector	Description of reservations
	<p>For Mode 2 None. For Mode 1 and 2: In HR: Excluding cabotage.</p>
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	<p>For Mode 1 In BG, CY, CZ, HU, MT, PL, RO, SK: Unbound. For Mode 2 None.</p>
(e) Relating to personal and household goods (CPC 832)	<p>For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In EE: Unbound, except for leasing or rental services concerning pre-recorded video-cassettes for use in home entertainment equipment.</p>
(f) Telecommunications equipment rental (CPC 7541)	<p>For Modes 1 and 2 None.</p>
F. Other business services	
(a) Advertising (CPC 871)	<p>For Modes 1 and 2 None.</p>

Sector or sub-sector	Description of reservations
(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 In HU: Unbound for arbitration and conciliation services (CPC 86602).
(e) Technical testing and analysis services (CPC 8676)	For Mode 1 In IT: Unbound for the profession of biologists and chemical analysts. In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound. For Mode 2 In BG, CY, CZ, MT, PL, RO, SE, SK: Unbound.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	For Mode 1 In IT: Unbound for activities reserved to agronomists and " <i>periti agrari</i> ". In EE, MT, RO: Unbound. For Mode 2 None.

Sector or sub-sector	Description of reservations
(g) Advisory and consulting services relating to fishing (part of CPC 882)	<p>For Mode 1 In LV, MT, RO, SI: Unbound.</p> <p>For Mode 2 None.</p>
(h) Advisory and consulting services incidental to manufacturing (part of CPC 884 and part of CPC 885)	<p>For Modes 1 and 2 None.</p>
(i) Placement and supply services of personnel	
(i) 1. Executive search (CPC 87201)	<p>For Mode 1 In AT, BG, CY, CZ, DE, EE, ES, FI, HR, IE, LV, LT, MT, PL, PT, RO, SE, SI, SK: Unbound.</p> <p>For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LV, LT, MT, PL, RO, SI, SK: Unbound.</p>
(i) 2. Placement services (CPC 87202)	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.</p>

Sector or sub-sector	Description of reservations
(i) 3. Supply services of office support personnel (CPC 87203)	<p>For Mode 1 In AT, BG, CY, CZ, DE, EE, FI, FR, HR, IE, IT, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK: Unbound.</p> <p>For Mode 2 In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, RO, SI, SK: Unbound.</p>
(i) 4. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	<p>For Modes 1 and 2 In all Member States except HU: Unbound. In HU: None.</p>
(j) 1. Investigation services (CPC 87301)	<p>For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound.</p>
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>For Mode 1 In HU: Unbound for CPC 87304, CPC 87305 In BE, BG, CY, CZ, EE, ES, FI, FR, HR, IT, LT, LV, MT, PT, PL, RO, SI, SK: Unbound. In DK: Requirement of nationality and residence for members of the board. Unbound for the supply of airport guard services.</p>

Sector or sub-sector	Description of reservations
	<p>For Mode 2</p> <p>In HU: Unbound for CPC 87304, CPC 87305</p> <p>In BG, CY, CZ, EE, LT, LV, MT, PL, RO, SI, SK: Unbound.</p>
(k) Related scientific and technical consulting services (CPC 8675)	<p>For Mode 1</p> <p>In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, RO, SI, UK: Unbound for exploration services.</p> <p>In HR: Services of basic geological, geodetic and mining consulting services as well as related environmental protection consulting services on the territory of Croatia can be carried out only jointly with/or through domestic legal persons.</p> <p>For Mode 2</p> <p>None.</p>
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	<p>For Mode 1</p> <p>For maritime transport vessels: in BE, BG, CY, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, UK: Unbound.</p> <p>Inland waterways transport vessels: in EU except in EE, HU, LV: Unbound.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
(1) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	<p>For Mode 1 In AT, BE, BG, DE, CY, CZ, DK, EL, ES, FI, FR, HR, IE, IT, LU, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>
(1) 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)	<p>For Modes 1 and 2 None.</p>
(1) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	<p>For Mode 1 In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(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 ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	For Modes 1 and 2: None.
(m) Building-cleaning services (CPC 874)	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. For Mode 2 None.
(n) Photographic services (CPC 875)	For Mode 1 In BG, EE, MT, PL: Unbound for the supply of aerial photographic services. In HR, LV: Unbound for speciality photographic services (CPC 87504). For Mode 2 None.

¹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under I. F.(l) 1. to I. F.(l) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under I.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(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 In HR: Unbound for official documents. In HU, SK: Unbound for official translation and interpretation. In PL: Unbound for services of sworn interpreters. For Mode 2 None.

Sector or sub-sector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	For Mode 1 In DE: Application of the domestic 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 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 4. Credit reporting services (CPC 87901)	For Modes 1 and 2 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(r) 5. Duplicating services (CPC 87904) ¹	For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, 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.

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 1.F. p).

Sector or sub-sector	Description of reservations
<p>2. COMMUNICATION SERVICES</p> <p>A. Postal and courier services (Services relating to the handling¹ of postal items² according to the following list of sub-sectors, whether for domestic or foreign destinations:</p> <p>(i) handling of addressed written communications on any kind of physical medium³, including hybrid mail service and direct mail;</p> <p>(ii) handling of addressed parcels and packages⁴;</p>	<p>For Modes 1 and 2</p> <p>None.</p>

¹

"Handling" refers to activities such as clearance, sorting, transport and delivery.

²

"Postal item" refers to items handled by any type of commercial operator, whether public or private.

³

E.g. letters, postcards.

⁴

Books and catalogues are included hereunder.

Sector or sub-sector	Description of reservations
(iii) handling of addressed press products ¹ ; (iv) handling of items referred to in (i) to (iii) above as registered or insured mail; (v) express delivery services ² for items referred to in (i) to (iii) above; (vi) handling of non-addressed items, and (vii) document exchange ³ .	

¹

Journals, newspapers, and periodicals.

²

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, and confirmation of receipt.

³

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.

Sector or sub-sector	Description of reservations
<p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 100 grams¹, and for the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235² and part of CPC 73210³)</p>	

¹ "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.

² Transportation of postal and courier items on own account by any land mode.

³ Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
<p>B. Telecommunications services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
<p>(a) All services consisting of the transmission and reception of signals by any electromagnetic means,¹ excluding broadcasting²</p>	<p>For Modes 1 and 2</p> <p>None.</p>
<p>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)</p>	<p>For Modes 1 and 2</p> <p>None.</p>

¹ 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 and Related services.

² Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception or display of aural or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
<p>4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p>A. Commission agents' services</p> <p>(a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 61113 and part of CPC 6121)</p> <p>(b) Other commission agents' services (CPC 621)</p> <p>B. Wholesale trade services</p> <p>(a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 61113 and part of CPC 6121)</p>	<p>For Modes 1 and 2</p> <p>In EU except in AT, FI, SI: Unbound for distribution of chemical products, and of precious metals (and stones).</p> <p>In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices and of toxic substances.</p> <p>In AT, BG: Unbound for distribution of products for medical use such as medical and surgical devices, medical substances and objects for medical use.</p> <p>In HR: Unbound for tobacco products.</p> <p>In LT: The distribution of pyrotechnics is subject to licensing. Only the juridical persons established in the Union may obtain a licence.</p> <p>In SE: Unbound for biocide products.</p> <p>For Mode 1</p> <p>In AT, BG, FR, PL, RO: Unbound for distribution of tobacco and tobacco products.</p> <p>In AT, BG, CZ, FI, RO, SI, SK: Unbound for distribution of pharmaceuticals.</p> <p>In BE, BG, CY, DE, DK, EL, ES, FR, IE, IT, LU, MT, NL, PL, PT, SK, UK: For retailing services, unbound except for mail order.</p> <p>In BG, HU, PL: Unbound for commodity brokers' services.</p> <p>In BG, FI, PL, RO: Unbound for distribution of alcoholic beverages.</p> <p>In CY: Nationality condition for wholesale trade of pharmaceuticals.</p>

Sector or sub-sector	Description of reservations
<p>(b) Wholesale trade services of telecommunication terminal equipment (part of CPC 7542)</p> <p>(c) Other wholesale trade services (CPC 622 excluding wholesale trade services of energy products¹)</p> <p>C. Retailing services²</p> <p>Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 6112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p>	<p>In 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.</p> <p>In IT: For wholesale trade services, state monopoly on tobacco.</p> <p>In MT: Unbound for commission agents' services.</p> <p>In SE: Unbound for retail sales of alcoholic beverages.</p>

¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 14.D.

² 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 14.E. and 14.F.

Sector or sub-sector	Description of reservations
Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods ¹ (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 In BG, CY, FI, FR, HR, IT, MT, RO, SE, SI: Unbound. For Mode 2 In CY, FI, HR, MT, RO, SE, SI: Unbound.
B. Secondary education services (CPC 922)	For Mode 1 In BG, CY, FI, FR, HR, IT, MT, RO, SE: Unbound. For Mode 2 In CY, FI, MT, RO, SE: Unbound.

¹ Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 1.A.(k).

Sector or sub-sector	Description of reservations
	<p>For Modes 1 and 2</p> <p>In LV: Unbound for education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>
<p>C. Higher education services (CPC 923)</p>	<p>For Mode 1</p> <p>In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>In FR: Nationality condition applies. However, Viet Nam's nationals can have authorisation from competent authorities to establish and direct an education institution, and to teach.</p> <p>In IT: Nationality condition applies for service providers to be authorised to issue State recognised diplomas.</p> <p>For Mode 2</p> <p>In AT, BG, CY, FI, MT, RO, SE: Unbound.</p> <p>For Modes 1 and 2</p> <p>In CZ, SK: Unbound for higher education services, except post-secondary technical and vocational education services (CPC 92310).</p>
<p>D. Adult education services (CPC 924)</p>	<p>For Modes 1 and 2</p> <p>In CY, FI, MT, RO, SE: Unbound.</p> <p>For Mode 1</p> <p>In AT: Unbound for adult education services by means of radio or television broadcasting.</p>

Sector or sub-sector	Description of reservations
E. Other education services (CPC 929)	<p>For Modes 1 and 2 In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, UK: Unbound. For Mode 1: In HR: None for correspondence education or education via telecommunications.</p>
<p>6. ENVIRONMENTAL SERVICES</p> <p>A. Waste water services (CPC 9401)¹</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>(a) Refuse disposal services (CPC 9402)</p> <p>(b) Sanitation and similar services (CPC 9403)</p> <p>C. Protection of ambient air and climate (CPC 9404)²</p>	<p>For Mode 1 In EU: Unbound, except for consulting services. For Mode 2 None.</p>

¹ Corresponds to sewage services.

² Corresponds to cleaning services of exhaust gases.

Sector or sub-sector	Description of reservations
<p>D. Remediation and clean-up of soil and waters</p> <p>(a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)¹</p> <p>E. Noise and vibration abatement (CPC 9405)</p> <p>F. Protection of biodiversity and landscape</p> <p>(a) Nature and landscape protection services (part of CPC 9406)</p> <p>G. Other environmental and ancillary services (CPC 94090)</p>	

¹ Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
7. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>For Modes 1 and 2</p> <p>In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) Maritime shipping, 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 (b) goods in international transit. <p>In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the 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 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 Union or by a branch not established in Austria. Exception from the higher premium tax can be granted.</p> <p>In DK: Compulsory air transport insurance can be underwritten only by firms established in the 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.</p>

Sector or sub-sector	Description of reservations
	<p>In DE: Compulsory air insurance policies can be underwritten only by a subsidiary established in the 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.</p> <p>In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the Union.</p> <p>In PL: Unbound for reinsurance, retrocession and insurance except for reinsurance, retrocession and insurance of goods in international trade.</p> <p>In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability, can be underwritten only by firms established in the Union. Only persons or companies established in the Union may act as intermediaries for such insurance business in Portugal.</p> <p>In RO: Reinsurance on international market is allowed only if the reinsured risk cannot be placed on the domestic market.</p> <p>For Mode 1</p> <p>In AT, BE, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PT, RO, SE, SI, SK, UK: Unbound for direct insurance intermediation services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, 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 (b) goods in international transit.

Sector or sub-sector	Description of reservations
	<p>In BG: Unbound for direct insurance, except for services supplied by foreign suppliers to foreign persons in the territory of Bulgaria. Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly. A foreign insurance company may conclude insurance contracts only through a branch in the Union. Unbound for deposit insurance and similar compensations schemes, as well as mandatory insurance schemes.</p> <p>In CY, LV, MT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, 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 (b) goods in international transit. <p>In LT: Unbound for direct insurance services except for insurance of risks relating to:</p> <ul style="list-style-type: none"> (a) maritime shipping, 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 (b) goods in international transit, except related to land transport where the risk is located in Lithuania. <p>In LT, LV, PL, BU: Unbound for insurance intermediation.</p> <p>In FI: Only insurers having their head office in the 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 Union.</p>

Sector or sub-sector	Description of reservations
	<p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <ul style="list-style-type: none"> (a) life insurance: for the supply of life insurance to foreign persons residing in Croatia; (b) non-life insurance: for the supply of non-life insurance to foreign persons residing in Croatia other than automobile liability; and (c) marine, aviation, transport. <p>In HU: The supply of direct insurance in the territory of Hungary by insurance companies not established in the Union is allowed only through a branch office registered in Hungary.</p> <p>In 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 Union. This reservation does not apply to international transport involving imports into Italy.</p> <p>In 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.</p> <p>In ES: For actuarial services, residency requirement and three-year relevant experience. For Mode 2</p> <p>In AT, BE, BG, CZ, CY, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for intermediation.</p>

Sector or sub-sector	Description of reservations
	<p>In BG: For direct insurance, Bulgarian natural and juridical persons, as well as foreign persons who conduct business activity in the territory of Bulgaria, can conclude insurance contracts only with suppliers which are licensed to conduct insurance activity in Bulgaria with respect to their 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.</p> <p>In HR: Unbound for direct insurance and direct insurance intermediation services, except</p> <ul style="list-style-type: none"> (a) life insurance: for the ability of foreign persons residing in Croatia to obtain life insurance; (b) non-life insurance: <ul style="list-style-type: none"> (i) for the ability of foreign persons residing in Croatia to obtain non-life insurance other than automobile liability; (ii) - personal or property risk insurance that is not available in Croatia; <ul style="list-style-type: none"> - companies purchasing insurance abroad in connection with investment works abroad including the equipment for those works; - for ensuring the return of foreign loans (collateral insurance); - personal and property insurance of wholly-owned enterprises and joint ventures which perform an economic activity in a foreign country, if it is in accordance with the regulations of that country or it is required by its registration; - ships under construction and overhaul if it is stipulated by the contract concluded with the foreign client (buyer); and (c) marine, aviation, transport. <p>In 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 Union. This reservation does not apply to international transport involving imports into Italy.</p>

Sector or sub-sector	Description of reservations
<p>B. Banking and other financial services (excluding insurance)</p>	<p>For Mode 1</p> <p>In AT, BE, BG, CZ, DE, DK, EL, ES, FI, FR, HU, IE, IT, LU, NL, PL, PT, SE, SK, UK: Unbound except for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In AT, BE: Establishment is required for the provision of investment advisory services.</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In 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.</p> <p>In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.</p> <p>In 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 Union can act as depositories of the assets of investment funds.</p> <p>In HR: Unbound except for lending, financial leasing, payment and money transmission services, guarantees and commitments, money broking, provision and transfer of financial information and advisory and other auxiliary financial services, excluding intermediation.</p> <p>In IE: The provision of investment services or investment advice requires either (a) 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 Viet Nam's service supplier has no commercial presence in Ireland and the service is not provided for private individuals), or (b) authorisation in another Member State of the Union in accordance with the Union directive on investment and services.</p>

Sector or sub-sector	Description of reservations
	<p>In IT: Unbound for "<i>promotori di servizi finanziari</i>" (financial salesmen).</p> <p>In 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 Union can act as depositories of the assets of investment funds.</p> <p>In LT: Commercial presence is required for pension fund management.</p> <p>In LV: Unbound except for participation in issue of all kinds of securities, for provision of financial information and financial data processing and for advisory and other auxiliary services excluding intermediation.</p> <p>In 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.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>In 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 issue 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 bank established in Romania.</p>

Sector or sub-sector	Description of reservations
<p>8. HEALTH SERVICES AND SOCIAL SERVICES (only privately-funded services)</p> <p>A. Hospital services (CPC 9311)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p>	<p>In SI:</p> <p>(a) Participation in issue of Treasury bonds, pension fund management: Unbound.</p> <p>(b) All other sub-sectors, except participation in issue of Treasury bonds, pension fund management, provision and transfer of financial information and advisory and other auxiliary financial services: Unbound except accepting credits (borrowing of all types), and accepting guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors. Foreign persons can offer foreign securities only through domestic banks and stock broking company. Members of the Slovenian Stock Exchange must be incorporated in Slovenia or be branches of foreign investment firms or banks.</p> <p>For Mode 2</p> <p>In BG: Limitations and conditions relating to the use of telecommunications network may apply.</p> <p>In PL: For the provision and transfer of financial information, and financial data processing and related software, requirement to use the public telecommunications network, or the network of other authorised operator.</p> <p>For Mode 1</p> <p>In AT, BE, BG, DE, CY, CZ, DK, EE, EL, ES, FI, FR, HR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2</p> <p>None.</p>

Sector or sub-sector	Description of reservations
D. Social services (CPC 933)	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, MT, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2 In BE: Unbound except for convalescent and rest houses and old people's homes. In CZ: Unbound.</p>
9. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	<p>For Mode 1 In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound except for catering. In HR: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
<p>B. Travel agencies and tour operators services (including tour managers) (CPC 7471)</p>	<p>For Mode 1 In BG, HU: Unbound. In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office. For Mode 2 None.</p>
<p>C. Tourist guides services (CPC 7472)</p>	<p>For Mode 1 In BG, CY, CZ, HU, IT, LT, MT, PL, SI, SK: Unbound. For Mode 2 None.</p>
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>	
<p>A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)</p>	<p>For Mode 1 In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound. For Mode 2 In CY, CZ, FI, HR, MT, PL, RO, SI, SK: Unbound.</p>

Sector or sub-sector	Description of reservations
	<p>In 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).</p> <p>In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.</p> <p>In LT, LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>
<p>B. News and press agencies services (CPC 962)</p>	<p>For Mode 1</p> <p>In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>For Mode 2</p> <p>In BG, CY, CZ, HU, LT, MT, PL, RO, SI, SK: Unbound.</p>
<p>C. Libraries, archives museums and other cultural services (CPC 963)</p>	<p>For Mode 1</p> <p>In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>For Mode 2</p> <p>In BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p>

Sector or sub-sector	Description of reservations
D. Sporting services (CPC 9641)	For Modes 1 and 2 In AT: Unbound for ski school services and mountain guide services. In BG, CZ, HR, LV, MT, PL, RO, SK: Unbound. For Mode 1 In 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) ¹	For Modes 1 and 2: None.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union .

Sector or sub-sector	Description of reservations
(b) International freight transportation (CPC 7212 less national cabotage transport ¹)	
B. Rail transport (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	For Mode 1 In EU: Unbound. For Mode 2: None
C. Road transport (a) Passenger transportation (CPC 7121 and CPC 7122) (b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ²)	For Mode 1 In EU: Unbound. For Mode 2 None.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union.

² Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under 2.A. Postal and Courier Services.

Sector or sub-sector	Description of reservations
D. Pipeline transport of goods other than fuel ¹ (CPC 7139)	For Mode 1: In EU: Unbound. For Mode 2: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LV, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
12. SERVICES AUXILIARY TO TRANSPORT ²	
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	For Mode 1: In EU: Unbound* for maritime cargo handling services and for pushing and towing services. SE: None except for pushing/towing and rental of vessels with crew where SE has limitations on cabotage and flag. In AT, BG, CY, CZ, DE, EE, HU, LT, MT, PL, RO, SI, SK: Unbound for rental of vessels with crew. In HR: Unbound except for freight transport agency services. For Mode 2: None.

¹ Pipeline transportation of fuels is to be found in ENERGY SERVICES under 14.B.

² 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.
* Unbound due to lack of technical feasibility.

Sector or sub-sector	Description of reservations
(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)	
B. 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)	For Mode 1 In EU: Unbound for pushing and towing services. In CZ: Unbound for direct branching (incorporation is required). In HR: Unbound, except for freight transport agency services. For Mode 2 None.

Sector or sub-sector	Description of reservations
(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)	
C. Services auxiliary to road 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 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)	For Mode 1 In AT, BG, CY, CZ, EE, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound for rental of commercial road vehicles with operators. In HR: Unbound except for freight transport agency services and supporting services for road transport that are subject to permit. In CZ: Unbound for direct branching (incorporation is required). For Mode 2 None.

Sector or sub-sector	Description of reservations
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering services)	<p>For Mode 1 In EU: Unbound except for catering. For Mode 2 In BG, CY, CZ, HU, MT, PL, RO, SI, SK: Unbound.</p>
(b) Storage and warehouse services (part of CPC 742)	<p>For Modes 1 and 2 None</p>
(c) Freight transport agency services (part of CPC 748)	<p>For Modes 1 and 2 None.</p>
(d) Rental of aircraft with crew (CPC 734)	<p>For Modes 1 and 2: EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the 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. By exception, aircraft registered in Viet Nam may be leased by a Vietnamese air carrier to an air carrier of the Union in specific circumstances for the air carrier of the Union's exceptional needs, seasonal capacity needs, or needs to overcome operational difficulties, which cannot reasonably be satisfied through leasing aircraft registered within the Union, and subject to obtaining the approval of a limited duration from the Member State of the Union licensing the air carrier of the Union.</p>

Sector or sub-sector	Description of reservations
(e) Sales and marketing	For Modes 1 and 2
(f) Computer reservations systems	EU: Where air carriers of the Union are not accorded equivalent treatment ¹ to that provided in the European Union by CRS services suppliers in Viet Nam, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the Union by air carriers in Viet Nam, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Viet Nam by the CRS services suppliers in the Union, or to the CRS services suppliers of Viet Nam by the air carriers in the Union.
E. Services auxiliary to pipeline transport of goods other than fuel ²	For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, EL, ES, FI, FR, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.
(a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	For Mode 2 None.
13. OTHER TRANSPORT SERVICES	
Provision of combined transport services	All Member States except in AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.

¹ "Equivalent treatment" implies non-discriminatory treatment of air carriers of the European Union and CRS services suppliers of the Union.

² Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 14.C.

Sector or sub-sector	Description of reservations
14. ENERGY SERVICES	
A. Services Incidental to Mining (CPC 883) ¹	For Modes 1 and 2 None.
B. Pipeline Transportation of fuels (CPC 7131)	For Mode 1: EU: Unbound. For Mode 2: In 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.

¹ Includes the following services 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 and 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 AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	<p>For Mode 1: In AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, EL, HR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, UK: Unbound.</p> <p>For Mode 2 None.</p>
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	<p>For Mode 1: In EU: Unbound for wholesale trade services of electricity, steam and hot water.</p> <p>For Mode 2 None.</p>
E. Retailing services of motor fuel (CPC 613)	<p>For Mode 1: In EU: Unbound.</p> <p>For Mode 2 None.</p>

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	<p>For Mode 1: In EU: Unbound for retailing services of electricity, (non-bottled) gas, steam and hot water. In BE, BG, CY, CZ, DE, DK, EL, ES, FR, 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 (none for mail order). For Mode 2 None.</p>
G. Services incidental to energy distribution (CPC 887)	<p>For Mode 1: In EU: Unbound, except for consultancy services (none for consultancy services). For Mode 2 None.</p>
15. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	<p>For Mode 1: In EU: Unbound. For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(b) Hairdressing services (CPC 97021)	<p>For Mode 1: In EU: Unbound.</p> <p>For Mode 2 None.</p>
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	<p>For Mode 1: In EU: Unbound.</p> <p>For Mode 2 None.</p>
(d) Other beauty treatment services n.e.c (CPC 97029)	<p>For Mode 1: In EU: Unbound.</p> <p>For Mode 2 None.</p>

Sector or sub-sector	Description of reservations
(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 ¹ (CPC ver. 1.0 97230)	For Mode 1: In EU: Unbound. For Mode 2 None.
(g) Telecommunications connection services (CPC 7543)	For Modes 1 and 2 None.

¹ Therapeutical massages and thermal cure services are to be found under 1.A.(h) Medical and Dental services, 1.A.(j) 2. Services provided by Nurses, Physiotherapists and Paramedical Personnel, and Health Services (8.A and 8.C).

Specific Commitments on Liberalisation of Investments

1. The list of commitments specified in this Appendix indicates the economic activities liberalised pursuant to Article 8.7 (Schedule of Specific Commitments) and, by means of reservations, the market access, national treatment and performance requirements limitations that apply to enterprises and investors of Viet Nam in those activities. This list of commitments is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by the Union, and the scope of liberalisation to which the reservations apply; and
 - (b) the second column describes the applicable reservations.

2. For greater certainty and without prejudice to paragraph 3 of Article 8.5 (National Treatment), reservations and commitments pursuant to Article 8.4 (Market Access), Article 8.5 (National Treatment) and Article 8.8 (Performance Requirements) included in this Appendix with respect to establishment shall continue to apply to enterprises and investors of Vietnam after they have been established in the territory of the Union.

3. The EU does not undertake any commitments on market access, national treatment or performance requirements in sectors or sub-sectors covered by this Agreement and not mentioned in the Schedules specified in this Appendix.
4. The list of commitments specified in this Appendix 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 8.4 (Market Access) and 8.5 (National Treatment). Those measures, such as the need to obtain a licence, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the non-discriminatory requirement that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed in this Appendix, apply in any case to enterprises and investors of Viet Nam.
5. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

6. Notwithstanding Article 8.4 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the list of commitments on liberalisation of investments of this Appendix in order to be maintained or adopted by the Union.
7. The rights and obligations arising from the list of commitments specified in this Appendix shall have no direct effect and confer no rights directly on natural or juridical persons.
8. When the Union maintains a reservation which requires that a service supplier be a citizen, national, permanent resident or resident of its territory as a condition to the performance of an economic activity, including services, in its territory, this reservation, as specified in the list of commitments in Appendix 8-A-3 pursuant to Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) shall operate as a reservation with respect to the commitments on liberalisation of investments taken in this Appendix in conformity with Article 8.7 (Schedule of Specific Commitments), to the extent applicable.
9. The Union takes commitments differentiated by its Member States, where applicable.

10. For greater certainty, for the Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Viet Nam the treatment granted in a Member State to the nationals and juridical persons of another Member State pursuant to the Treaty on the Functioning of the European Union, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States. Such national treatment is granted only to juridical persons of Viet Nam established in accordance with the law of another Member State and having their registered office, central administration or principal place of business in that Member State, including those juridical persons established within the Union which are owned or controlled by nationals of Viet Nam.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p style="text-align: center;">Real estate</p> <p>All Member States except AT, BG, CY, CZ, DK, EE, EL, FI, HR, HU, IE, IT, LT, LV, MT, PL, RO, SI, SK: None</p> <p>In AT: For the acquisition, purchase as well as rent or lease of real estate by foreign natural persons and juridical persons is required an authorisation by the competent regional authorities (<i>Länder</i>) which will consider whether important economic, social or cultural interests are affected or not.</p> <p>In BG: Foreign natural and juridical persons (incl. through a branch) cannot acquire ownership of land. Bulgarian juridical persons with foreign participation cannot acquire ownership of agricultural land.</p> <p>Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and limited property rights¹ of real estate subject to the permission of the Ministry of Finance. The permission requirement does not apply to persons who have made investments in Bulgaria.</p> <p>Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.</p> <p>In CY: Unbound.</p> <p>In CZ: Agricultural and forest land can be acquired by foreign natural and juridical persons with permanent residence in the Czech Republic. Specific rules apply to the agricultural and forest land in the state ownership.</p>

¹ The Bulgarian property law recognises the following limited property rights: right to use, right to build, right to raise a superstructure and servitudes.

Sector or sub-sector	Description of reservations
	<p>In DK: Limitations apply on real estate purchase by non-resident physical and legal entities. Limitations also apply on agricultural estate purchased by foreign physical and legal entities.</p> <p>In EE: Unbound for the acquisition of agricultural and forest land¹</p> <p>In EL: According to Law No. 1892/90, permission from the Minister of Defence is needed for a citizen to acquire land in areas near borders. According to administrative practices, permission is easily granted for direct investment.</p> <p>In FI (Åland Islands): Restrictions apply on the right for natural persons who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without permission by the competent authorities of the islands. Restrictions also apply on the right of establishment and the right to provide services 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.</p> <p>In HR: Unbound in relation to acquisition of real estate by services suppliers not established and incorporated in Croatia. Acquisition of real estate necessary for the supply of services by companies established and incorporated in Croatia as legal persons is allowed. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land can be acquired by foreigner juridical or natural persons.</p> <p>In HU: Limitations apply on acquisition of land and real estate by foreign investors.²</p>

¹ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

² As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>In IE: Prior written consent of the Land Commission is necessary for the acquisition of any interest in Irish land by domestic or foreign companies or foreign nationals. Where such land is for industrial use (other than agricultural industry), this requirement is waived subject to certification to this effect from the Minister for Enterprise, Trade and Employment. This law does not apply to land within the boundaries of cities and towns.</p> <p>In IT: The purchase of real estate by foreign natural and juridical persons is subject to a condition of reciprocity.</p> <p>In LT: Unbound for acquisition of land¹.</p> <p>In LV: Unbound in relation to acquisition of land; land lease not exceeding 99 years permitted.</p> <p>In MT: The requirements of Maltese legislation and regulations regarding acquisition of real property continue to apply.</p> <p>In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. Purchase or otherwise acquisition by a foreigner of shares, as well as any other act in law concerning shares of a company the seat of which is in Poland and which is the owner or a perpetual user of a property located in the territory of Poland requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.</p> <p>In RO: Natural persons not having Romanian citizenship and residence in Romania, as well as legal persons not having Romanian nationality and their headquarters in Romania, cannot acquire ownership over any kind of land plots, through <i>inter vivos</i> acts.</p>

¹ As regards services sectors, these limitations do not go beyond the limitations reflected in the existing GATS commitments.

Sector or sub-sector	Description of reservations
	<p>In SI: Juridical persons, established in Slovenia with foreign capital participation, may acquire real estate in the territory of Slovenia. Branches¹ established in Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.</p> <p>In SK: Limitations apply on real estate acquisition by foreign physical and legal entities. Foreign entities may acquire real property through establishment of Slovak legal entities or participation in joint ventures. The acquisition of land is unbound.</p>
ALL SECTORS	<p>Managing directors and auditors</p> <p>In AT: Managing directors of branches of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria.</p> <p>In FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the Union. For all sectors, except telecommunications services, nationality conditions and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director.</p> <p>In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.</p> <p>In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>In SE: The managing director of a juridical person or a branch shall reside in Sweden.</p>

¹ According to the Law on Commercial Companies, a branch established in Slovenia is not considered a juridical person, but as regards its operation, its treatment is equal to that of a subsidiary, which is in line with Article XXVIII paragraph (g) of the GATS.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p data-bbox="248 869 272 1025">Public utilities</p> <p data-bbox="296 324 360 1664">In 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.^{1 2}</p>
ALL SECTORS	<p data-bbox="381 824 405 1070">Types of establishment</p> <p data-bbox="429 237 614 1664">In EU: Treatment accorded to subsidiaries (of Viet Nam's companies) formed in accordance with the law of the Member States of the Union and having their registered office, central administration or principal place of business within the Union is not extended to branches or agencies established in the Member States of the Union by Viet Nam's companies.³ However, this does not prevent a Member State from extending this treatment to branches or agencies established in another Member State by a third-country company or firm, as regards their operation in the first Member State's territory, unless such extension is explicitly prohibited by Union law.</p>

¹ Public utilities exist in sectors such as related scientific and technical consulting services, R&D services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific listing is not practical.

² This limitation does not apply to telecommunications services and to computer and related services.

³ In accordance with Article 54 of the Treaty on the Functioning of the European Union, these subsidiaries are considered as juridical persons of the Union. To the extent that they have a continuous and effective link with the economy of the Union, they are beneficiaries of the Union internal market, which includes, *inter alia*, the freedom to establish and to provide services in all Member States of the Union.

Sector or sub-sector	Description of reservations
	<p>In BG: The establishment of branches is subject to authorisation.</p> <p>In BG and PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office.</p> <p>In EE: At least half of the members of the management board shall have their residence in the Union.</p> <p>In FI: A Vietnamese person 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 Union. For all sectors except telecommunications services, nationality and residency are required for at least half of the ordinary and deputy members of the board of directors; however exemptions may be granted to certain companies. For telecommunications services, permanent residency is required for half of the founders and half of the members of the board of directors. If the founder is a juridical person, that juridical person is also subject to a residency requirement. If a Vietnamese organisation intends to carry on 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 for a Vietnamese organisation or a natural person who is not a citizen of the Union.</p> <p>In IT: Access to industrial, commercial and artisanal activities is subject to a residence permit and specific authorisation to pursue the activities.</p> <p>In PL: With the exception of financial services, unbound for branches. Vietnamese investors can undertake and conduct economic activity only in the form of a general 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).</p>

Sector or sub-sector	Description of reservations
	<p>In RO: The sole administrator or the chairman of the board of administration 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.</p> <p>In SE: A Vietnamese company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director, and the vice-managing director if appointed, of the branch must reside in the European Economic Area (EEA). A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year - conducted by a company located or a natural person residing outside the EEA - are exempted from the requirements of establishing a branch or appointing a resident representative.</p> <p>For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50 % of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's/society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company/society.</p> <p>Corresponding conditions prevail for establishment of all other types of legal entities.</p>

Sector or sub-sector	Description of reservations
	<p>In SK: a Vietnamese natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.</p>
ALL SECTORS	<p style="text-align: center;">Investment</p> <p>In BG: In enterprises where the public (State or municipal) share in the equity capital exceeds 30 %, 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 Vietnamese participation require permission for a) prospecting, development or extraction of natural resources from the territorial seas, the continental shelf or the exclusive economic zone and b) acquisition of a controlling equity interests in companies engaged in any of the activities specified under point a).</p> <p>In DK: The establishment of branches by foreign companies outside the Union depends on whether the relevant country has agreed in an international agreement. Retail planning in Denmark is regulated by the Planning Act and has criteria for size and location of stores for retail business. Regulations of size and location are only based on environmental matters. Therefore foreign business of retail does not need a special authorisation or permit before investment in Denmark.</p> <p>In ES: The investment in Spain by foreign governments and foreign public entities¹, directly or through companies or other entities controlled directly or indirectly by foreign governments, needs prior authorisation by the government.</p>

¹ Such investment tends to imply not only economic interests, but also non-economic interests for these entities.

Sector or sub-sector	Description of reservations
	<p>In FR: Foreign purchases exceeding 33,33 % of the shares of capital or voting rights in existing French enterprises, or that lead to controlling French companies, which, even if only occasionally, are part of the exercise of public authority or pertains to one of the following domains are subject to prior approval from the Minister for the Economy:</p> <ul style="list-style-type: none"> (a) Activities likely to jeopardise public order, public safety or national defence interests (b) Research in, and production or marketing of, arms, munitions, or explosive powders or substances. <p>The approval granted may have special conditions attached to it.</p> <p>Foreign participation in newly privatised 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 authorisation is needed if the managing director is not a holder of a permanent residence permit.</p> <p>In FI: Acquisition of shares by Vietnamese owners giving more than one third of the voting rights of a major Finnish company or a major business undertaking (with more than 1 000 employees, with a turnover exceeding EUR 168 million or with a balance sheet total¹ exceeding EUR 168 million) is subject to confirmation by the Finnish authorities. This confirmation may be denied only if an important national interest would be jeopardised. These limitations do not apply to telecommunications services.</p> <p>In HU: Vietnamese participation in newly privatised companies is unbound.</p>

¹ Total sum of assets, or total sum of debts plus capital.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>In IT: Exclusive rights may be granted to or maintained in respect of newly-privatised companies. Voting rights in newly privatised companies may be restricted in some cases. For a period of five years from the date of entry into force of this Agreement, 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.</p> <p style="text-align: center;">Geographical zones</p> <p>In 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.</p>
1. AGRICULTURE, HUNTING, FORESTRY	
A. Agriculture, hunting (ISIC rev 3.1: 011, 012, 013, 014, 015) excluding advisory and consultancy services ¹	<p>In AT, HR, HU, MT, RO, SI: Unbound for agricultural activities.</p> <p>In FR: the establishment of agricultural enterprises by Vietnamese nationals and the acquisition of vineyards by Vietnamese investors are subject to authorisation.</p> <p>In IE: establishment by Vietnamese residents in flour milling activities is subject to authorisation.</p> <p>In SE: only Sami people may own and exercise reindeer husbandry.</p>

¹ 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).

Sector or sub-sector	Description of reservations
B. Forestry and logging (ISIC rev 3.1: 020) excluding advisory and consultancy services ¹	In BG: unbound for logging activities.
2. FISHING AND AQUACULTURE (ISIC rev.3.1: 0501, 0502) excluding advisory and consultancy services ²	Unbound.
3. MINING AND QUARRYING ³ A. Mining of coal and lignite; extraction of peat (ISIC rev 3.1: 10)	In EU: unbound for juridical persons controlled ⁴ by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required). Unbound for extraction of crude petroleum and natural gas.

¹

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).

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

The horizontal limitation on public utilities applies.

⁴

A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
B. Extraction of crude petroleum and natural gas ¹ (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)	
4. MANUFACTURING ²	
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.

¹ 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 19.A.

² This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).

Sector or sub-sector	Description of reservations
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.
G. Manufacture of paper and paper products (ISIC rev 3.1: 21)	None.

Sector or sub-sector	Description of reservations
H. Publishing, printing and reproduction of recorded media ¹ (ISIC rev 3.1: 22, excluding publishing and printing on a fee or contract basis ²)	In HR: residence requirement applies. In IT: nationality condition for owner of publishing and printing company applies.
I. Manufacture of coke oven products (ISIC rev 3.1: 231)	None.
J. Manufacture of refined petroleum products ³ (ISIC rev 3.1: 232)	In EU: unbound for juridical persons controlled by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. 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.

¹ The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

² Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.p).

³ The horizontal limitation on public utilities applies.

Sector or sub-sector	Description of reservations
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.

Sector or sub-sector	Description of reservations
(b) Manufacture of special purpose machinery other than weapons and munitions (ISIC rev 3.1: 2921, 2922, 2923, 2924, 2925, 2926, 2929)	None.
(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.

Sector or sub-sector	Description of reservations
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.

Sector or sub-sector	Description of reservations
U. Recycling (ISIC rev 3.1: 37)	None.
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER ¹ (excluding Nuclear Based Electricity Generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)	In EU: Unbound.

¹ The horizontal limitation on public utilities applies.

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) ¹	In EU: Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030) ²	In EU: Unbound for juridical persons controlled ³ by natural or juridical persons of a non-Union country which accounts for more than 5 % of the Union's oil or natural gas imports. Unbound for direct branching (incorporation is required)

¹ 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.

² 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.

³ A juridical person is controlled by other natural or juridical person(s) if the latter has/have the power to name a majority of its directors or otherwise legally direct its actions. In particular, ownership of more than 50% of the equity interests in a juridical person shall be deemed to constitute control.

Sector or sub-sector	Description of reservations
6. BUSINESS SERVICES	
A. Professional services	
(a) Legal services (CPC 861) ¹ 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".	<p>In AT: Vietnamese lawyers' (who must be fully qualified in Viet Nam) equity participation and shares in the operating results of any law firm may not exceed 25 %. They may not have decisive influence in decision making.</p> <p>In BE: Quotas apply for representation before the "<i>Cour de cassation</i>" in non-criminal cases.</p> <p>In CY: Full admission to the Bar, required for the provision of legal services, is subject to a nationality condition, coupled with a residency requirement. Only advocates enrolled in the Bar may be partners or shareholders or members of the Board of Directors in a law company in Cyprus.</p> <p>In 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 or be part of the management of a Danish law firm. Requirement of a Danish legal examination in order to obtain a Danish licence.</p>

¹ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, 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 the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures 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 Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
<p>(b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas. Some types of legal form ("<i>association d'avocats</i>" and "<i>société en participation d'avocat</i>") are reserved to lawyers fully admitted to the Bar in France. In a law firm providing services in respect of French or Union law, at least 75 % of the partners holding 75 % of the shares shall be lawyers fully admitted to the Bar in France.</p> <p>In HR: Representation of parties before courts can be practised only by the members of the Bar Council of Croatia ("<i>odvjetnici</i>"). Citizenship requirement for membership in the Bar Council.</p> <p>In HU: Commercial presence should take the form of partnership with a Hungarian barrister ("<i>ügyvéd</i>") or a barrister's office ("<i>ügyvétiroda</i>"), or a representative office.</p> <p>In LT: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition.</p> <p>In PL: While other types of legal form are available for Union lawyers, foreign lawyers only have access to the legal forms of general partnership, limited joint-stock partnership and limited partnership.</p> <p>In AT: Vietnamese accountants' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %, if they are not members of the Austrian Professional Body.</p> <p>In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p>

Sector or sub-sector	Description of reservations
(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)	<p>In AT: Vietnamese auditors' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %, if they are not members of the Austrian Professional Body.</p> <p>In CY: Special license is granted to third country auditors, subject to certain conditions.</p> <p>In CZ: Only auditors approved in the Czech Republic may perform auditing services. In legal entities the majority of voting shares must belong to the auditors approved in the Czech Republic. The majority of persons in a statutory body must be of the auditors approved in the Czech Republic.</p> <p>In DK: In order to enter into partnerships with Danish authorised accountants, foreign accountants have to obtain permission from the Danish Commerce and Companies Agency.</p> <p>In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council ("the 8th Company Law Directive").</p> <p>In FI: Residency requirement for at least one of the auditors of a Finnish liability company.</p> <p>In HR: None, except that auditing can be performed only by legal persons.</p> <p>In LT: Not less than 75 % of shares should belong to auditors or auditing companies of the Union.</p> <p>In LV: In a commercial company of sworn auditors more than 50 % of the voting capital shares shall be owned by sworn auditors or commercial companies of sworn auditors of the Union.</p> <p>In PL: Nationality condition.</p>

Sector or sub-sector	Description of reservations
	<p>In SE: Only auditors approved in Sweden may perform statutory auditing services in certain legal entities, including in all limited companies, as well as of physical persons. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). Residency within the EEA or Switzerland is required for approval. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government or a Government authority appointed by the Government in a separate case allows otherwise.</p> <p>Statutory audit in listed companies and companies exceeding certain thresholds concerning turnover, total assets and number of employees must be performed by public auditors authorised in Sweden. Residency within the EEA or Switzerland is required for authorisation or approval. Only auditors approved in Sweden, and registered public accounting firms, may be shareholders or form partnerships in companies which practice qualified auditing (for official purposes). The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not authorised or approved accountants must be resident within the EEA. The competent authority may grant exemptions from this requirement.</p> <p>In SK: At least 60 % of capital share or voting rights are reserved to nationals.</p>

Sector or sub-sector	Description of reservations
(c) Taxation advisory services (CPC 863) ¹	<p>In AT: Vietnamese tax advisors' (who must be authorised according to the law of Viet Nam) equity participation and shares in the operating results of any Austrian legal entity may not exceed 25 %. This limitation applies only to non-members of the Austrian Professional Body.</p> <p>In CY: Access is subject to an economic needs test. Main criteria: the employment situation in the sub-sector.</p> <p>In CZ, SK: Taxation services may be provided by natural persons who are registered in the list of the Chamber of Tax Consultants or in the Chamber of Auditors.</p>
(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)	<p>In BG: For projects of national or regional significance, Vietnamese investors have to act in partnership with or, as subcontractors of, local investors.</p> <p>In FR: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP only.</p> <p>In CY: Nationality condition.</p> <p>In 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.</p> <p>In SK: Membership in relevant chamber is obligatory; membership in relevant foreign institutions may be recognised. Residency requirement, however exceptions might be considered.</p>

¹ Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a) Legal Services.

Sector or sub-sector	Description of reservations
(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)	<p>In BG: For projects of national or regional significance, Vietnamese investors have to act in partnership with or, as subcontractors of, local investors.</p> <p>In CY: Nationality condition.</p>
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	<p>In CY, EE, FI, MT: Unbound.</p> <p>In AT: Unbound except for dental services and for psychologists and psychotherapists, and none for dental services and for psychologists and psychotherapists.</p> <p>In BG, LT: The supply of service is subject to authorisation which is based on a health services plan established in function of needs, taking into account population and existing medical and dental services.</p> <p>In CZ: Access is restricted to natural persons only. Authorisation by the Ministry of Health required for foreign natural persons.</p> <p>In DE: An economic needs test applies when medical doctors and dentists are authorised to treat members of public insurance schemes. Main criteria: shortage of doctors and dentists in the given region.</p> <p>In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs test applies. Main criteria: shortage of doctors and dentists in the given region.</p>

Sector or sub-sector	Description of reservations
	<p>In SI: Unbound for social medicine, sanitary, epidemiological, medical/ecological services; the supply of blood, blood preparations and transplants; and autopsy.</p> <p>In SK: Authorisation by the competent authorities (Ministry of Health or Self-Governing Regions) is required.</p> <p>In UK: Establishment for doctors under the National Health Service is subject to medical manpower planning.</p>
(i) Veterinary services (CPC 932)	<p>In AT, CY, EE, MT, SI: Unbound.</p> <p>In BG: Economic needs test applies. Main criteria: population and density of existing business.</p> <p>In CZ: Access is restricted to natural persons only. Authorisation by veterinary administration is required.</p> <p>In HU: Economic needs test applies. Main criteria: labour market conditions in the sector.</p> <p>In FR: Provision through "<i>société d'exercice libérale</i>" or "<i>société civile professionnelle</i>" only.</p> <p>In PL: Foreign persons may apply for permission to practice.</p>
(j) 1. Midwives services (part of CPC 93191)	<p>In BG, CY, CZ, FI, HU, MT, SI, SK: Unbound.</p> <p>In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>".</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector.</p>

Sector or sub-sector	Description of reservations
<p>(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)</p>	<p>In AT: Foreign investors are only allowed in the following activities: nurses, physiotherapists, occupational therapists, logotherapists, dieticians and nutritionists. In BG, MT: Unbound. In CZ: Access is restricted to natural persons only. Authorisation by the competent authority is required for foreign natural persons. In ES, CY: Unbound. In FI and SI: Unbound for physiotherapists and paramedical personnel. In FR: While other types of legal form are available for investors of the Union, Vietnamese investors only have access to the legal forms of "<i>société d'exercice libéral</i>" and "<i>société civile professionnelle</i>". In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber. In LT: An economic needs test may be applied. Main criteria: employment situation in the sub-sector. In LV: An economic needs test for foreign physiotherapists and paramedical personnel. Main criteria: employment situation in the given region.</p>

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 ¹	<p>In AT, BG, CY, FI, MT, PL, RO, SE, SI: Unbound.</p> <p>In BE, DK, EE, ES, FR, IT, HR, HU, IE, LV, PT, SK: Authorisation is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p> <p>In DE, only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Persons who have not passed the German pharmacy exam may only obtain a license to take over a pharmacy which has already existed during the preceding three years. Nationals of non-EEA countries cannot obtain a license to establish a pharmacy.</p>
B. Computer and related services (CPC 84)	None.
C. Research and development services	
(a) R&D services on natural sciences (CPC 851)	In EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of Member States of the Union and to juridical persons of the Union having their headquarters in the Union.

¹ 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 the Member States. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

Sector or sub-sector	Description of reservations
(b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services) ¹	None.
(c) Interdisciplinary R&D services (CPC 853)	In EU: For publicly funded R&D services, exclusive rights and/or authorisations can only be granted to nationals of Member States of the Union and to juridical persons of the Union having their headquarters in the Union.
D. Real estate services ²	
(a) Involving own or leased property (CPC 821)	None, except DK: The title of "real estate agent" may only be used by people who have been admitted to the real estate agent register. Section 25(2) of the Act on the sale of real estate lays down the requirements for who can be admitted to the register. Amongst others, the Act requires that the applicant is a Danish resident or resident of the Union, the European Economic Area (EEA) or Switzerland. Furthermore some requirements to the applicants' theoretical insight and practical knowledge must be considered as laid down by the Danish Authority of Enterprise and Construction guidelines. The Act on the sale of real estate is only applicable when dealing with Danish consumers. Other legislation concerning the access for foreigners to buy/sell property in Denmark can be applicable, e.g. residency requirements.
(b) On a fee or contract basis (CPC 822)	None, except in CY. In CY: Nationality condition.

¹ Part of CPC 85201, which is to be found under 6.A.(h) Medical and Dental services.

² 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.

Sector or sub-sector	Description of reservations
E. Rental/leasing services without operators	
(a) Relating to ships (CPC 83103)	<p>In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LU, LT, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for the establishment of a registered company for the purpose of operating with a fleet under the national flag of the State of establishment.</p> <p>In LT: Ships must be owned by Lithuanian natural persons or companies established in Lithuania.</p> <p>In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish operating influence means that the operation of the ship is located in Sweden and that the ship also has a proportionally large share of either Swedish ownership or ownership of persons in another EEA country. Other foreign ships may under certain conditions be granted exemptions from this rule where they are rented/leased by Swedish legal persons through bareboat charter contracts.</p>
(b) Relating to aircraft (CPC 83104)	<p>In EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the carrier or elsewhere in the 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.</p>
(c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	<p>None, except in SE.</p> <p>In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles ("<i>terrängmotorfordon</i>") without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, <i>inter alia</i>, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden.</p>

Sector or sub-sector	Description of reservations
(d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	None.
(e) Relating to personal and household goods (CPC 832)	None, except: In BE, FR: 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)	In HU: Unbound for arbitration and conciliation services (CPC 86602).

Sector or sub-sector	Description of reservations
(e) Technical testing and analysis services (CPC 8676)	None, except in CZ, SK: No direct branching (incorporation is required) and CY: In CY for chemists and biologists: Nationality condition.
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	None.
(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)	In BG, CY, CZ, DE, EE, FI, HR, LT, LV, MT, PL, PT, RO, SI, SK: Unbound. In ES: State monopoly applies.

Sector or sub-sector	Description of reservations
(i) 2. Placement services (CPC 87202)	In AT, BG, CY, CZ, EE, FI, HR, LT, LV, MT, PL, PT, RO, SK: Unbound. In BE, ES, FR and IT: State monopoly applies. In 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)	In AT, BG, CY, CZ, DE, EE, FI, HR, LT, LV, MT, PL, PT, RO, SI, SK: Unbound. In IT: State monopoly applies.
(i) 4. Model agency services (part of CPC 87209)	None.
(i) 5. Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPCs 87204, 87205, 87206, 87209)	In all Member States except HU: Unbound. In HU: None.
(j) 1. Investigation services (CPC 87301)	In BE, BG, CY, CZ, DE, EE, EL, ES, FR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI, SK: Unbound.

Sector or sub-sector	Description of reservations
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>In BG, CY, CZ, EE, FI, LT, LV, MT, PL, RO, SI, SK: Licence may be granted only to nationals and to national registered organisations.</p> <p>In CZ, HR: Unbound.</p> <p>In DK: Nationality and residency requirements for members of the board apply. Unbound for the supply of airport guard services.</p> <p>In ES: Access is subject to prior authorisation. In granting the authorisation, the Council of Ministers takes into account conditions such as competence, professional integrity and independence, adequacy of the protection provided for the security of the population and the public order. Nationality condition for specialised personnel.</p>
(k) Related scientific and technical consulting services (CPC 8675)	<p>In FR: Foreign investors are required to have a specific authorisation for exploration and prospection services.</p>
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	<p>None.</p>
(l) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	<p>In LV: State monopoly applies.</p> <p>In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.</p>

Sector or sub-sector	Description of reservations
(1) 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)	In SE: An economic needs test applies when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints.
(1) 4. Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	None.
(1) 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 ¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	None.

¹ Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 6.F.(1) 1. to 6.F.(1) 4. Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 6.B. Computer and Related Services.

Sector or sub-sector	Description of reservations
(m) Building-cleaning services (CPC 874)	None.
(n) Photographic services (CPC 875)	None.
(o) Packaging services (CPC 876)	None.
(p) Printing and publishing (CPC 88442)	In HR: Residency requirements for publisher and editorial board. In LT, LV: Establishment rights in the publishing sector are granted only to nationally incorporated juridical persons (no branches). In PL: Nationality requirement for the editor-in-chief of newspapers and journals.
(q) Convention services (part of CPC 87909)	None.
(r)1. Translation and interpretation services (CPC 87905)	In BG, HU, SK: Unbound for official translation and interpretation. In DK: Unbound. In HR: Unbound for the translation and interpretation services for/before Croatian courts In PL: Unbound for the supply of sworn interpretation services.

Sector or sub-sector	Description of reservations
(r) 2. Interior design and other specialty design services (CPC 87907)	None.
(r) 3. Collection agency services (CPC 87902)	<p>In CZ: Unbound.</p> <p>In DK: Debt collection agency services are regulated by Law No. 319 of 14 May 1997 (with subsequent amendments) on debt collection. The act contains a number of requirements for debt collection services in Denmark. Among other matters the act sets up rules for the authorisation for the debt collector, approval of staff involved in debt collection, provision regarding the debt collection and revocation of authorisation for the debt collector.</p> <p>In IT, PT: Nationality condition for investors applies.</p>
(r) 4. Credit reporting services (CPC 87901)	<p>In BE: For consumer credit databanks, a nationality condition for investors.</p> <p>In IT, PT: A nationality condition for investors.</p>
(r) 5. Duplicating services (CPC 87904) ¹	None.
(r) 6. Telecommunications consulting services (CPC 7544)	None.
(r) 7. Telephone answering services (CPC 87903)	None.

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F.(p).

Sector or sub-sector	Description of reservations
7. COMMUNICATION SERVICES	
<p>A. Postal and courier services (Services relating to the handling¹ of postal items¹ according to the following list of sub-sectors, whether for domestic or foreign destinations:</p> <p>(i) handling of addressed written communications on any kind of physical medium², including hybrid mail service and direct mail;</p> <p>(ii) handling of addressed parcels and packages³;</p>	None.

¹ "Postal item" refers to items handled by any type of commercial operator, whether public or private.

² E.g. letters, postcards.

³ Books and catalogues are included hereunder.

Sector or sub-sector	Description of reservations
<ul style="list-style-type: none"> (iii) handling of addressed press products¹; (iv) handling of items referred to in (i) to (iii) above as registered or insured mail; (v) express delivery services² for items referred to in (i) to (iii) above; (vi) handling of non-addressed items; and (vii) document exchange³. 	

¹

Journals, newspapers and periodicals.

²

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, and confirmation of receipt.

³

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.

Sector or sub-sector	Description of reservations
<p>Sub-sectors (i), (iv) and (v) are however excluded when they fall into the scope of the services which may be reserved for items of correspondence the price of which is less than five times the public basic tariff, provided that they weigh less than 100 grams¹, and for the registered mail service used in the course of judicial or administrative procedures.)</p> <p>(part of CPC 751, part of CPC 71235² and part of CPC 73210³)</p>	

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- ¹ "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.
- ² Transportation of postal and courier items on own account by any land mode.
- ³ Transportation of mail on own account by air.

Sector or sub-sector	Description of reservations
<p>B. Telecommunications services</p> <p>These services do not cover the economic activity consisting of the provision of content which requires telecommunications services for its transport.</p>	
<p>(a) All services consisting of the transmission and reception of signals by any electromagnetic means¹, excluding broadcasting²</p>	<p>None.</p>
<p>8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)</p>	<p>None, except CY: In CY: Specific conditions apply and authorisation is required for third country nationals.</p>

¹ 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 6.B. Computer and Related Services.

² Broadcasting is defined as the uninterrupted chain of transmission via wired or wireless means (regardless of the location of the originating transmission) required for the reception and/or display of aural and/or visual programme signals by all or any part of the public, but does not cover contribution links between operators.

Sector or sub-sector	Description of reservations
<p>9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)</p> <p>All sub-sectors mentioned below</p>	<p>In AT: Unbound for distribution of pyrotechnical goods, of ignitable articles and blasting devices, and of toxic substances. For the distribution of pharmaceutical products and tobacco products, exclusive rights and/or authorisations can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.</p> <p>In FI: Unbound for distribution of alcoholic beverages and pharmaceutical products.</p> <p>In HR: Unbound for distribution of tobacco products.</p>
<p>A. Commission agents' services</p>	
<p>(a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 6111, part of CPC 6113 and part of CPC 6121)</p>	<p>None.</p>
<p>(b) Other commission agents' services (CPC 621)</p>	<p>None.</p>

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 6111, 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 ¹)	<p>In FR, IT: State monopoly applies on tobacco.</p> <p>In FR: Authorisation of wholesale pharmacies is subject to an economic needs test. Main criteria: population and geographical density of existing pharmacies.</p>

¹ These services, which include CPC 62271, are to be found in ENERGY SERVICES under 19.D.

Sector or sub-sector	Description of reservations
<p>C. Retailing services¹</p> <p>Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)</p> <p>Retailing services of telecommunication terminal equipment (part of CPC 7542)</p> <p>Food retailing services (CPC 631)</p> <p>Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods² (CPC 632 excluding CPC 63211 and 63297)</p>	<p>In ES, FR, IT: State monopoly applies on tobacco.</p> <p>In BE, BG, DK, FR, IT, MT and 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.</p> <p>In IE, SE: Unbound for the retail sale of alcoholic beverages.</p>

¹ Does not include maintenance and repair services which are to be found in BUSINESS SERVICES under 6.B. and 6.F.1).

² Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E. and 19.F.

Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under PROFESSIONAL SERVICES in 6.A.k).

Sector or sub-sector	Description of reservations
D. Franchising (CPC 8929)	None.
10. EDUCATIONAL SERVICES (only privately funded services)	
A. Primary education services (CPC 921)	In EU: Participation of private operators in the education network is subject to concession.
B. Secondary education services (CPC 922)	In AT: Unbound for higher education services and for adult schools by means of radio or television broadcasting.
C. Higher education services (CPC 923)	In BG: The supply of primary and/or secondary education services by foreign natural persons and associations, and for the supply of higher education services is unbound.
D. Adult education services (CPC 924)	In CZ, SK: Nationality condition for the majority of members of the board. The supply of higher education services except for post-secondary technical and vocational education services (CPC 92310) is unbound. In CY, FI, MT, RO, SE: Unbound.
	In EL: Nationality condition for the majority of members of the board in primary and secondary schools. Unbound for higher education institutions granting recognised State diplomas. In ES, IT: Economic needs test for establishing private universities authorised to issue recognised diplomas or degrees. Therelevant procedure involves an advice of the Parliament. Main criteria: population and density of existing establishments. In HR: Unbound for Primary Education Services (CPC 921). For Secondary Education Services: None for legal persons.

Sector or sub-sector	Description of reservations
	<p>In 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.</p> <p>In LV: Unbound for the supply of education services relating to technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p> <p>In SI: Unbound for primary schools. Nationality condition for the majority of members of the board in secondary and high schools.</p>
E. Other education services (CPC 929)	<p>In AT, BE, BG, CY, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, UK: Unbound.</p> <p>In CZ, SK: Participation of private operators in the education network is subject to concession. Nationality condition for the majority of members of the board.</p>
<p>11. ENVIRONMENTAL SERVICES</p> <p>A. Waste water services (CPC 9401)¹</p> <p>B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste</p> <p>(a) Refuse disposal services (CPC 9402)</p>	None.

¹ Corresponds to sewage services.

Sector or sub-sector	Description of reservations
(b) Sanitation and similar services (CPC 9403)	
C. Protection of ambient air and climate (CPC 9404) ¹	
D. Remediation and clean up of soil and waters	
(a) Treatment, remediation of contaminated/polluted soil and water (part of CPC 9406) ²	
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)	

¹ Corresponds to cleaning services of exhaust gases.

² Corresponds to parts of nature and landscape protection services.

Sector or sub-sector	Description of reservations
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	<p>In AT: The licence for branch offices of Vietnamese insurers shall be denied if the insurer in Viet Nam does not have a legal form corresponding or comparable to a joint stock company or a mutual insurance association.</p> <p>In BG, ES: Before establishing a branch or agency in Bulgaria or Spain to provide certain classes of insurance, a Vietnamese insurer must have been authorised to operate in the same classes of insurance in Viet Nam for at least five years.</p> <p>In 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.</p> <p>In ES: Residency requirement for the actuarial profession (or alternatively two years of experience)</p> <p>In 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 Union, unless the competent authorities have granted an exemption. Vietnamese insurers cannot get a licence in Finland as a branch to carry on statutory pension insurance.</p> <p>In IT: The authorisation of the establishment of branches is ultimately subject to the evaluation of supervisory authorities.</p> <p>In BG, PL: Local incorporation (no branches) required for insurance intermediaries.</p> <p>In PT: In order to establish a branch in Portugal, Vietnamese 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 Member State of the Union.</p>

Sector or sub-sector	Description of reservations
	<p>In SK: Vietnamese nationals 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 Slovakia (no branches).</p> <p>In SI: Foreign investors cannot participate in insurance companies under privatisation. Membership of the mutual insurance institution is limited to companies established in Slovenia (no branches) and domestic natural persons. For providing consultancy and claim settlement services, incorporation is required as a legal entity (no branches).</p> <p>In SE: Insurance broking undertakings not incorporated in Sweden may be established only through a branch.</p>
<p>B. Banking and other financial services (excluding insurance)</p>	<p>In EU: Only firms having their registered office in the 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 Member State of the Union, is required to perform the activities of management of unit trusts and investment companies.</p> <p>In BG: Pension insurance shall be implemented through participation in incorporated pension insurance companies (no branches). Permanent residency in Bulgaria is required for the chairperson of the management board and the chairperson of the board of directors.</p> <p>In 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).</p> <p>In HR: None, except for settlement and clearing services where the Central Depository Agency (CDA) is the sole supplier in Croatia. Access to the services of the CDA will be granted to non-residents on a non-discriminatory basis.</p>

Sector or sub-sector	Description of reservations
	<p>In HU: Branches of Vietnamese 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.</p> <p>In 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 Member State of the Union (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 (a) be authorised in Ireland, which requires that it be incorporated or be a partnership, with a head/registered office in Ireland, or (b) be authorised in another Member State of the Union in accordance with the Union directive on investment and services.</p> <p>In 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 the legislations of the Union, the trustee/ depository is required to be incorporated in Italy or in another Member State of the Union and established through a branch in Italy. Management companies of UCITS not harmonised under the legislations of the Union are also required to be incorporated in Italy (no branches). Only banks, insurance companies, investmentfirms, and companies managing UCITS harmonised under the legislations of the Union, having their legal head office in the Union, as well as UCITS incorporated in Italy may carry out 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 Member State of the Union. Representative offices of foreign intermediaries cannot carry out activities aimed at providing investment services.</p>

Sector or sub-sector	Description of reservations
	<p>In LT: For the purpose of asset management, incorporation as a specialised management company is required (no branches). Only firms having their registered office in Lithuania can act as the depositories of the assets. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.</p> <p>In PT: Pension fund management may be provided only by companies incorporated in Portugal and specialised for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business or by entities authorised for pension fund management in other Member States of the Union (unbound for direct branching from non-Union countries).</p> <p>In RO: Branches of foreign institutions are not allowed to provide asset management services.</p> <p>In SK: Investment services in Slovakia 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).</p> <p>In SI: Unbound for participation in banks under privatisation and for private pension funds (non-compulsory pension funds).</p> <p>In SE: A founder of a savings bank shall be a natural person resident in the Union.</p>

Sector or sub-sector	Description of reservations
13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)	
A. Hospital services (CPC 9311)	In EU: Participation of private operators in the health and social network is subject to concession. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.
B. Ambulance services (CPC 93192)	In AT, SI: Unbound for ambulance services.
C. Residential health facilities other than hospital services (CPC 93193)	In BG: Unbound for hospital services, for ambulance services and for residential health facilities other than hospital services. In CY, CZ, FI, MT, SE, SK: Unbound. In HU: Unbound for social services.
D. Social services (CPC 933)	In PL: Unbound for ambulance services, for residential health facilities other than hospital services, and for social services. In 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.

Sector or sub-sector	Description of reservations
	<p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In DE: Unbound for social services other than convalescent and rest houses and old people's homes. Rescue services and "qualified ambulance services" might be reserved for non-profit operators. The number of ICT services providers may be limited to guarantee interoperability, compatibility and necessary safety standards.</p>
<p>14. TOURISM AND TRAVEL RELATED SERVICES</p>	
<p>A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services</p>	<p>In BG: Incorporation is required (no branches).</p> <p>In IT: An economic needs test applies to bars, cafes and restaurants. Main criteria: population and density of existing establishments.</p> <p>In HR: Location in the protected areas of particular historic and artistic interest and within national or landscape parks is subject to approval by the Government of Croatia which can be denied.</p>
<p>B. Travel agencies and tour operators services (including tour managers) (CPC 7471)</p>	<p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In CY: Nationality condition. Foreign service providers have to be represented by a resident Travel Office.</p> <p>In PT: Requirement of constitution of a commercial company having its corporate base in Portugal (unbound for branches).</p> <p>In CZ: Economic needs test based on population criterion.</p>
<p>C. Tourist guides services (CPC 7472)</p>	<p>None, except for CY.</p> <p>In CY: Unbound.</p>

Sector or sub-sector	Description of reservations
<p>15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>	
<p>A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)</p>	<p>In CY, CZ, FI, MT, PL, RO, SI, SK: Unbound.</p> <p>In 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).</p> <p>In EE: Unbound for other entertainment services (CPC 96199) except for cinema theatre services.</p> <p>In LV: Unbound except for cinema theatre operation services (part of CPC 96199).</p>
<p>B. News and press agencies services (CPC 962)</p>	<p>In FR: Foreign participation in French companies publishing publications in the French language may not exceed 20 % of the capital or of voting rights in the company. Press agencies: Unbound.</p> <p>In BG, CY, CZ, EE, HU, LT, MT, RO, PL, SI, SK: Unbound.</p> <p>In PT: News companies, incorporated in Portugal in the juridical form of "<i>Sociedade Anónima</i>", must have the social capital in the form of nominal stocks.</p>

Sector or sub-sector	Description of reservations
C. Libraries, archives, museums and other cultural services (CPC 963)	In BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound. In 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)	In AT, SI: Unbound for ski school services and mountain guide services. In BG, CY, CZ, EE, LV, MT, PL, RO, SK: Unbound.
E. Recreation park and beach services (CPC 96491)	None.
16. TRANSPORTSERVICES	
A. Maritime transport	
(a) International passenger transportation (CPC 7211 less national cabotage transport ¹).	In AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, EL, HU, IE, IT, LT, LU, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the *UN Convention on the Law of the Sea*, and traffic originating and terminating in the same port or point located in a Member State of the Union.

Sector or sub-sector	Description of reservations
(b) International freight transportation (CPC 7212 less national cabotage transport ¹)	
B. Rail transport (a) Passenger transportation (CPC 7111) (b) Freight transportation (CPC 7112)	In BG, SK: Unbound for direct branching (incorporation is required). In HR: Unbound. In LT: The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 % owned, by the State.
C. Road transport	
(a) Passenger transportation (CPC 7121 and CPC 7122)	In EU: Foreign investors cannot provide transport services within a Member State (cabotage), except for rental of non-scheduled services of buses with operator. In EU: Economic needs test apply 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.

¹ Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage transport, which is assumed to cover transportation of passengers or goods between a port or point located in a Member State of the Union and another port or point located in the same Member State, including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in a Member State of the Union.

Sector or sub-sector	Description of reservations
	<p>In AT: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.</p> <p>In BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union. Unbound for direct branching (incorporation is required).</p> <p>In CZ: Unbound for direct branching (incorporation is required).</p> <p>In LV, SE: The requirement for established entities to use vehicles with national registration applies.</p> <p>In ES: Economic needs test for CPC 7122 applies. Main criteria: local demand.</p> <p>In IT, PT: Economic needs test applies 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.</p> <p>In 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.</p> <p>In FR: Unbound for intercity bussing services.</p> <p>In FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p>

Sector or sub-sector	Description of reservations
(b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ¹).	<p>In AT and BG: Exclusive rights and/or authorisation can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.</p> <p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In FI, LV: Authorisation is required, not extended to foreign registered vehicles.</p> <p>In LV, SE: Requirement for established entities to use vehicles with national registration.</p> <p>In IT, SK: Economic needs test. Main criteria: local demand.</p> <p>In CZ: Unbound for direct branching (incorporation is required).</p>
D. Pipeline transport of goods other than fuel ² (CPC 7139)	<p>In AT: Exclusive rights can only be granted to nationals of the Member States of the Union and to juridical persons of the Union having their headquarters in the Union.</p>

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

² Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

Sector or sub-sector	Description of reservations
17. SERVICES AUXILIARY TO TRANSPORT ¹	
<p>A. Services auxiliary to maritime transport</p> <p>(a) Maritime cargo handling Services</p> <p>(b) Storage and warehousing services (part of CPC 742)</p> <p>(c) Customs clearance services</p>	<p>In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HU, IE, IT, LT, LU, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound for the establishment of a registered company for the purpose of operating a fleet under the national flag of the State of establishment.</p> <p>In IT: Economic needs test² applies for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment. Requirement of residency for "<i>raccomandatario marittimo</i>".</p> <p>In BG: Unbound for direct branching (incorporation is required). For Maritime Agency Services, Vietnamese shipping companies have the right to establish branch offices which may act as agents for their principal offices. Services auxiliary to Maritime Transport that require the use of vessels can be provided only by vessels operating under the Bulgarian flag. Nationality condition.</p>

¹ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(I) 1.to 6.F.(I) 4.

² This measure is applied on a non-discriminatory basis.

Sector or sub-sector	Description of reservations
<p>(d) Container station and depot services</p> <p>(e) Maritime agency services¹</p> <p>(f) Maritime freight forwarding services</p> <p>(g) Rental of vessels with crew (CPC 7213)</p> <p>(h) Pushing and towing services (CPC 7214)</p> <p>(i) Supporting services for maritime transport (part of CPC 745)</p> <p>(j) Other supporting and auxiliary services (including catering) (part of CPC 749)</p>	<p>In HR: Unbound for Customs Clearance Services, Container Station and Depot Services, Maritime Agency Services and Maritime Freight Forwarding Services. For Maritime Cargo Handling Services, Storage and warehousing Services, Other supporting and auxiliary services (including catering), Pushing and towing services and Supporting services for maritime transport: None, except that foreign legal person is required to establish a company in Croatia which should be granted a concession by the port authority, following a public tendering procedure. The number of service suppliers may be limited reflecting limitations in port capacity.</p> <p>In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p> <p>InFI: Services can be provided only by ships operating under the Finnish flag.</p>

¹ "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.

Sector or sub-sector	Description of reservations
<p>B. Services auxiliary to rail transport</p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p> <p>(d) Pushing and towing services (CPC 7113)</p> <p>(e) Supporting services for rail transport services (CPC 743)</p> <p>(f) Other supporting and auxiliary services (part of CPC 749)</p>	<p>In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 %.</p> <p>In CZ: Unbound for direct branching (incorporation is required).</p> <p>In HR: Unbound for pushing and towing services.</p> <p>In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>

Sector or sub-sector	Description of reservations
<p>C. Services auxiliary to road transport</p> <p>(a) Cargo-handling services (part of CPC 741)</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Freight transport agency services (part of CPC 748)</p> <p>(d) Rental of commercial road vehicles with operators (CPC 7124)</p> <p>(e) Supporting services for road transport equipment (CPC 744)</p>	<p>In AT: For rental of commercial road vehicles with operators, authorisation can only be granted to nationals of the Member States of the Union, and to juridical persons of the Union having their headquarters in the Union. Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In BG: Unbound for direct branching (incorporation is required). Participation in a Bulgarian company is limited to 49 % . Nationality condition applies.</p> <p>In CZ: Unbound for direct branching (incorporation is required).</p> <p>In FI: For rental of commercial road vehicles with operators, authorisation is required, but not extended to foreign registered vehicles.</p> <p>In HR: Unbound for rental of commercial road vehicles with operators.</p> <p>In MT: Nationality condition.</p> <p>In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>

Sector or sub-sector	Description of reservations
(f) Other supporting and auxiliary services (part of CPC 749)	
D. Services auxiliary to air transport services	
(a) Ground-handling services (including catering)	<p>In EU: Unbound, except for Market Access. Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p> <p>In BG: Unbound for direct branching (incorporation is required).</p>
(b) Storage and warehouse services (part of CPC 742)	<p>In BG: Unbound for direct branching (incorporation is required).</p> <p>In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases, categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints, and to not less than two suppliers for other reasons.</p>
(c) Freight transport agency services (part of CPC 748)	<p>In CY, CZ, HU, MT, PL, RO, SK: Unbound.</p> <p>In BG: Foreign persons can supply services only through participation in Bulgarian companies with 49 % limitation on equity participation and through branches.</p> <p>In SI: Only juridical persons established in Slovenia (no branches) can perform customs clearance.</p>

Sector or sub-sector	Description of reservations
(d) Rental of aircraft with crew (CPC 734)	In EU: Aircraft used by an air carrier of the Union have to be registered in the Member State of the Union licensing the air carrier or, if the licensing Member State so allows, elsewhere in the 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 an air carrier 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 (f) Computer reservations system	In EU: Where air carriers of the Union are not accorded equivalent treatment ⁷⁹ to that provided in the European Union by CRS services suppliers in Viet Nam, or where CRS services suppliers of the Union are not accorded equivalent treatment to that provided in the European Union by air carriers in Viet Nam, measures may be taken to accord equivalent treatment, respectively, to the air carriers of Viet Nam by the CRS services suppliers in the European Union, or to the CRS services suppliers of Viet Nam by the air carriers in the Union. In BG: Unbound for direct branching (incorporation is required).
E. Services auxiliary to pipeline transport of goods other than fuel ¹ (a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)	None except in AT: Nationality condition for managing directors applies.

¹ Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.

Sector or sub-sector	Description of reservations
18. OTHER TRANSPORT SERVICES	
Provision of combined transport service	In all Member States except AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: None, without prejudice to the limitations inscribed in this List of Commitments affecting any given mode of transport. In AT, BG, CY, CZ, EE, HR, HU, LT, LV, MT, PL, RO, SE, SI, SK: Unbound.
19. ENERGY SERVICES	
A. Services incidental to mining (CPC 883) ¹	None, except CY. In CY: For reasons of lack of reciprocity, Cyprus reserves the right to refuse licensing to third country nationals or entities controlled by third country nationals, in relation to the activities of prospecting, exploration and exploitation of hydrocarbons. Entities that have been licensed in relation to the activities of prospecting, exploration and exploitation of hydrocarbons, may not fall under the direct or indirect control of a third country or third country nationals, without prior approval.

¹ Includes the following services 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 and 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 AND RELATED ENGINEERING SERVICES.

Sector or sub-sector	Description of reservations
B. Pipeline transportation of fuels (CPC 7131)	<p>In AT, BE, BG, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK, UK: Unbound.</p> <p>In CY: Unbound except for electricity distribution: Nationality and Residency condition.</p>
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	<p>In PL: Investors from countries which are energy suppliers may be prohibited to obtain the control of the activity. Unbound for direct branching (incorporation is required).</p>
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	<p>In EU: Unbound for wholesale trade services of electricity, steam and hot water.</p>
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	<p>In EU: Unbound for retailing services of motor fuel, electricity, (non bottled) gas, steam and hot water.</p> <p>In 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 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.</p>

Sector or sub-sector	Description of reservations
G. Services incidental to energy distribution (CPC 887)	<p>In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, HU, IT, LT, LU, MT, NL, PL, PT, RO, SE, SK, UK: Unbound except for consultancy services, and none for consultancy services.</p> <p>In SI: Unbound except for services incidental to the distribution of gas, and none for the distribution of gas.</p>
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	None
(b) Hairdressing services (CPC 97021)	<p>In CY: Nationality condition.</p> <p>In IT: An economic needs test applies 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.</p>
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	<p>In IT: An economic needs test applies 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.</p>
(d) Other beauty treatment services n.e.c (CPC 97029)	<p>In IT: An economic needs test applies 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.</p>

Sector or sub-sector	Description of reservations
(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 ¹ (CPC ver. 1.0 97230)	None
(f) Telecommunications connection services (CPC 7543)	None.

¹ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and Health Services (13.A and 13.C).

Specific Commitments in conformity with Section D
(Temporary Presence of Natural Persons for Business Purposes)
of Chapter 8 (Liberalisation of Investment,
Trade in Services and Electronic Commerce)

1. The list of commitments specified in this Appendix indicates the sectors liberalised pursuant to Article 8.7 (Schedule of Specific Commitments) and Article 8.12 (Schedule of Specific Commitments) for which limitations apply on business visitors, intra-corporate transferees, business sellers and contractual service suppliers in accordance with Articles 8.14 (Business Visitors and Intra-Corporate Transferees), 8.15 (Business Sellers) and 8.16 (Contractual Service Suppliers). This list is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which limitations apply; and
 - (b) the second column describes the applicable limitations.

2. The Union does not undertake any commitment for business visitors or intra-corporate transferees in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).
3. The Union does not undertake any commitment for contractual service suppliers in sectors which are not listed in Article 8.16 (Contractual Service Suppliers).
4. Commitments on business visitors, intra-corporate transferees and contractual service suppliers 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 or management dispute or negotiation.

5. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Section D (Temporary Presence of Natural Persons for Business Purposes). Those measures, such as the need to obtain a license, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the need to have a legal domicile in the territory where the economic activity is performed, even if not listed in this Appendix, apply in any case to business visitors, intra-corporate transferees and contractual service suppliers of Viet Nam.
6. All requirements pursuant to the laws and regulations of the Union regarding entry, stay, work and social security measures continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed in this Appendix.
7. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.

8. The list of commitments specified in this Appendix is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Appendix 8-A-2.
9. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the 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.
10. The rights and obligations arising from this Agreement, including the list of commitments specified in this Appendix, shall have no direct effect and confer no rights directly on natural or juridical persons.
11. For greater certainty, the list of commitments specified in this Appendix applies only to the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applied and under the conditions laid down in these Treaties, and is only relevant in the context of the trade relations between the Union and its Member States, on the one part, and Viet Nam, on the other part. It does not affect the rights and obligations of Member States arising from Union law.
12. The Union takes commitments differentiated by its Member States, where applicable.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p style="text-align: center;">Scope of intracorporate transferees</p> <p>In BG: The number of intracorporate transferees is not to exceed 10 % of the average annual number of the citizens of the Union employed by the respective Bulgarian juridical person. Where less than 100 persons are employed, the number of intracorporate transferees may, subject to authorisation, exceed 10 % of that of the total employees.</p> <p>In HU: Unbound for a natural person who has been a partner in a juridical person of Viet Nam.</p>
ALL SECTORS	<p style="text-align: center;">Trainees employees</p> <p>In AT, DE, ES, FR, HU, LT, SK: training must be linked to the university degree which has been obtained.</p>
ALL SECTORS	<p>Managing directors and auditors</p> <p>In AT: Managing directors of juridical persons have to be resident in Austria. Natural persons within a juridical person or a branch responsible for the observance of the Austrian Trade Act must have a domicile in Austria.</p>

Sector or sub-sector	Description of reservations
	<p>In FI: A foreigner carrying on trade as a private entrepreneur needs a trade permit and has to be permanently resident in the Union. For all sectors, except telecommunications services, and residency requirements apply for the managing director of a limited company. For telecommunications services, permanent residency for the managing director.</p> <p>In FR: The managing director of an industrial, commercial or artisanal activity, if not a holder of a residency permit, needs a specific authorisation.</p> <p>In RO: The majority of the commercial companies' auditors and their deputies shall be Romanian citizens.</p> <p>In SE: The managing director of a juridical person or a branch shall reside in Sweden.</p>
ALL SECTORS	<p style="text-align: center;">Recognition</p> <p>In EU: Union directives on mutual recognition of diplomas only apply to the citizens of the Union. The right to practise a regulated professional service in one Member State of the Union does not grant the right to practise in another Member State¹.</p>

¹ In order for non-Union country nationals to obtain Union-wide recognition of their qualifications, a mutual recognition agreement, negotiated within the framework defined in Article 8.22 (Mutual Recognition of Professional Qualifications), is necessary.

Sector or sub-sector	Description of reservations
4. MANUFACTURING ¹	
H. Publishing, printing and reproduction of recorded media (ISIC rev 3.1: 22), excluding publishing and printing on a fee or contract basis ²	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In IT: Nationality condition for publishers.</p> <p>In HR: Residency requirement for publishers.</p> <p>In PL: Nationality condition for the editor-in-chief of newspapers and journals.</p> <p>In SE: Residency requirement for publishers and owners of publishing and printing companies.</p>
6. BUSINESS SERVICES	
A. Professional services	

¹ This sector does not include advisory services incidental to manufacturing, which are to be found in BUSINESS SERVICES under 6.F.(h).

² Publishing and printing on a fee or contract basis is to be found in BUSINESS SERVICES under 6.F.(p).

Sector or sub-sector	Description of reservations
<p>(a) Legal services (CPC 861)¹ 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."</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT, CY, ES, EL, LT, MT, PL, RO, SK: Full admission to the Bar, required for the practice of domestic (Union and Member State) law, is subject to a nationality condition. For ES, the competent authorities may grant waivers.</p> <p>In BE, FI, LU: Full admission to the Bar, required for legal representation services, is subject to a nationality condition, coupled with a residency requirement. In BE quotas apply for representation before the "<i>Cour de cassation</i>" in non-criminal cases.</p> <p>In BG: Vietnamese lawyers can only provide legal representation services of a Vietnamese national and subject to reciprocity and cooperation with a Bulgarian lawyer. For legal mediation services, permanent residency is required.</p> <p>In DK: Marketing of legal advice services is restricted to lawyers with a Danish license to practice. Requirement of a Danish legal examination in order to obtain a Danish licence.</p>

¹ Includes legal advisory services, legal representational services, legal arbitration and conciliation/mediation services, and legal documentation and certification services. Provision of legal services is only authorised in respect of public international law, 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 the Member States of the Union. For lawyers providing legal services in respect of public international law and foreign law, these licensing requirements and procedures 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 Union law shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in a Member State of the Union acting personally, and legal services in respect of the law of a Member State of the Union shall in principle be carried out by or through a fully qualified lawyer admitted to the Bar in that Member State acting personally. Full admission to the Bar in the relevant Member State of the Union might therefore be necessary for representation before courts and other competent authorities in the Union since it involves practice of Union and national procedural law. However, in some Member States, foreign lawyers not fully admitted to the Bar are allowed to represent in civil proceedings a party being a national of or belonging to the State in which the lawyer is entitled to practice.

Sector or sub-sector	Description of reservations
	<p>In FR: Lawyers' access to the profession of "<i>avocat auprès de la Cour de Cassation</i>" and "<i>avocat auprès du Conseil d'Etat</i>" is subject to quotas and to a nationality condition.</p> <p>In HR: Full admission to the Bar, required for legal representation services, is subject to a nationality condition (Croatian citizenship and, upon accession to the Union, citizenship of a Member State).</p> <p>In HU: Full admission to the Bar is subject to a nationality condition, coupled with a residency requirement. For foreign lawyers the scope of legal activities is limited to the provision of legal advice, which shall take place on the basis of a collaboration contract concluded with a Hungarian attorney or a law firm.</p> <p>In LU: Nationality condition for the supply of legal services in respect of Luxembourg and EU law.</p> <p>In LV: Nationality requirement for sworn solicitors, to whom legal representation in criminal proceedings is reserved.</p> <p>In SE: Admission to the Bar, necessary only for the use of the Swedish title "<i>advokat</i>", is subject to a residency requirement.</p>

Sector or sub-sector	Description of reservations
	<p>In SI: Representing clients before the court against payment is conditioned by commercial presence in Slovenia, except when foreign lawyers enter into the register under the professional title of their home country and work with a lawyer who has the right to practise law in Slovenia under the Slovenian title "lawyer" ("odvetnik"). All lawyers (those with Slovenian title "odvetnik" and those with professional title from their country) have to enter into the Register of Lawyers. All lawyers have to be members of the Bar.</p>
<p>(b) 1. Accounting and bookkeeping services (CPC 86212 other than "auditing services", CPC 86213, CPC 86219 and CPC 86220)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In 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 residency cannot exceed five years.</p>
<p>(b) 2. Auditing services (CPC 86211 and 86212 other than accounting services)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In 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.). In addition to the horizontal commitments at the request of a consumer, auditors may temporarily move into the territory of Austria in order to supply a specific service. However, as a rule natural persons supplying auditing services are required to have their professional center (commercial presence) in Austria.</p>

Sector or sub-sector	Description of reservations
	<p data-bbox="256 1256 288 1659">In DK: Residency requirement.</p> <p data-bbox="309 1014 341 1659">In EL: Nationality condition for statutory auditors.</p> <p data-bbox="362 259 469 1659">In ES: Nationality condition for statutory auditors and for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council ("the 8th Company Law Directive").</p> <p data-bbox="489 248 560 1659">In HR: Only certified auditors holding a licence formally recognised by the Croatian Chamber of Auditors can provide auditing services.</p> <p data-bbox="580 499 612 1659">In FI: Residency requirement for at least one of the auditors of a Finnish liability company.</p> <p data-bbox="633 237 735 1659">In IT: Nationality condition for administrators, directors and partners of companies other than those covered by Directive 2006/43/EC of the European Parliament and of the Council ("the 8th Company Law Directive"). Residency requirement for individual auditors.</p>

Sector or sub-sector	Description of reservations
	<p>In LV: The owner of shares or the head of a firm should be qualified as a sworn auditor in Latvia. Sworn auditors can be persons no younger than 25 years and: a) having a high school degree in economics or in other specialities, if an examination on basic economics is passed; b) having at least three years' experience in auditing recognised by the Latvian Association of Sworn Auditors; c) which have passed qualification examination and acquired licence of sworn auditor in accordance with requirements of Latvian Association of Sworn Auditors; d) having excellent reputation.</p> <p>In SE: Only auditors approved in Sweden may perform legal auditing services in certain legal entities, <i>inter alia</i> in all limited companies. Residency required for approval</p>
(c) Taxation advisory services (CPC 863) ¹	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for representation before competent authorities.</p> <p>In BG, SI: Nationality condition for specialists.</p> <p>In HU: Residency requirement.</p>

¹ For greater certainty, this does not include legal advisory and legal representational services on tax matters, which are to be found under 6.A.a) Legal Services.

Sector or sub-sector	Description of reservations
<p>(d) Architectural services and (e) Urban planning and landscape architectural services (CPC 8671 and CPC 8674)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In EE: At least one responsible person (project manager or consultant) must be resident in Estonia. In BG: Foreign specialists must have experience of at least two years in the field of construction. Nationality condition for urban planning and landscape architectural services. In EL, HR, HU, SK: Residency requirement. In FR: The use of the professional title by professionals qualified in third countries is not possible except within the framework of mutual recognition agreements. In FR: Condition of nationality unless waived by ministerial authorisation. Only for Architectural services: For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Commercial presence required In BG: Access is limited to natural persons subject to recognition of their technical qualification and accreditation by a professional chamber in Bulgaria. In CY, PT: Condition of nationality. In MT, PL: Unbound.</p>

Sector or sub-sector	Description of reservations
	<p>For Contractual Service Suppliers: Only for architectural services</p> <p>In FI: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.</p> <p>In BG, CZ, DE, DK, FI, HU, LT, LV, RO, SK: Economic needs test.</p> <p>In AT: Planning services only, subject to economic needs test.</p> <p>In HR, HU, SK: Residence requirement.</p> <p>In CY: Unbound.</p>
<p>(f) Engineering services and (g) Integrated engineering services (CPC 8672 and CPC 8673)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In EE: At least one responsible person (project manager or consultant) must be resident in Estonia.</p> <p>In BG: Foreign specialists must have experience of at least two years in the field of construction.</p> <p>In CZ, HR, SK: Residency requirement.</p> <p>In EL, HU: Residency requirement (for CPC 8673 a residency requirement only applies to trainee employees).</p> <p>In CY: Nationality condition</p>

Sector or sub-sector	Description of reservations
	<p>Only for Integrated engineering services:</p> <p>In AT: Commercial presence required</p> <p>In BG: Access is limited to natural persons subject to recognition of their technical qualification and accreditation by a professional chamber in Bulgaria. Accreditation is subject to following criteria: recognised technical qualification in Bulgaria; experience in the field of construction; projects performed during the last two years; staff and technical capacity.</p> <p>In CY, CZ, MT, PL, RO: Unbound</p> <p>For Contractual Service Suppliers:</p> <p>Only for Engineering services:</p> <p>In FI: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.</p> <p>In BG, CZ, DE, DK, FI, HU, LT, LV, RO, SK: Economic needs test.</p> <p>In AT: Planning services only, subject to economic needs test.</p> <p>In HR, HU: Residence requirement.</p> <p>In CY: Unbound.</p>

Sector or sub-sector	Description of reservations
(h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Unbound for medical and dental services other than psychologists and psychotherapists.</p> <p>In CY, EL: Condition of nationality.</p> <p>In CZ, IT, SK: Residency requirement.</p> <p>In CZ, LT, SK: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In BE, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons.</p> <p>In MT: Nationality condition.</p> <p>In DE: Nationality condition which can be waived on an exceptional basis in cases of public health interest.</p> <p>In DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>In FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p>

Sector or sub-sector	Description of reservations
	<p>In LV: For medical and dental services, nationality requirement. Practice of medical profession by foreigners requires the permission from local health authorities, based on economic needs for medical doctors and dentists in a given region.</p> <p>In PL: Practice of medical profession by foreigners requires the permission. Foreign medical doctors have limited election rights within the professional chambers. Nationality requirement.</p> <p>In PT: Residency requirement for psychologists. Condition of nationality.</p> <p>In BG, FI, RO: Unbound.</p>
(i) Veterinary services (CPC 932)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG, DE, EL, FR, HR, HU: Nationality condition.</p> <p>In CY, CZ, SK: Nationality condition and residency requirement.</p> <p>In IT: Residency requirement.</p> <p>In PL: Nationality requirement. Foreign persons may apply for permission to practice.</p>

Sector or sub-sector	Description of reservations
<p>(j) 1. Midwives services (part of CPC 93191)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CZ, CY, EE, HU, RO, SI: Unbound.</p> <p>In AT: In order to establish a professional practice in Austria, the person concerned must have practised the profession in question for at least three years preceding the setting up of that professional practice.</p> <p>In BE, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons.</p> <p>In FR: Nationality condition. However, access is possible within annually established quotas.</p> <p>In IT: Residency requirement.</p> <p>In LT: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In LV: Subject to economic needs, determined by the total number of midwives in the given region, authorised by local health authorities.</p> <p>In PL: Nationality condition. Foreign persons may apply for permission to practice.</p> <p>In SK: Residency requirement.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p>

Sector or sub-sector	Description of reservations
<p>(j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CZ, EE, ES, HU, MT, RO, SI, SK: Unbound.</p> <p>In AT: Natural persons may establish a professional practice in Austria provided that the person concerned has practised the profession in question at least three years preceding the setting up of the professional practice in Austria.</p> <p>In BE, FR, LU: For Trainee Employees, authorisation by the competent authorities required for foreign natural persons.</p> <p>In CY, EL, PT, PL: Condition of nationality.</p> <p>In DK: Limited authorisation to fulfil a specific function can be given for up to 18 months and requires residency.</p> <p>In EL, IT: Subject to an economic needs test: decision is subject to regional vacancies and shortages.</p> <p>In HR: All persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LT: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In LV: Nationality requirement. Access restricted to natural persons only. Economic needs determined by the total number of nurses in the given region, authorised by local health authorities.</p>

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 ¹	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In FR: Nationality condition. However, within established quotas, access for Vietnamese nationals is possible provided the service provider holds a French degree in pharmacy.</p> <p>In CY, DE, EL, SK: A nationality condition.</p> <p>In HU: Nationality condition except for retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211).</p> <p>In IT, PT: Residency requirement.</p> <p>In LT: Authorisation by the competent authorities required for foreign natural persons.</p> <p>In SK: Residency requirement</p>
B. Computer and related services (CPC 84)	<p>For Contractual Service Suppliers:</p> <p>In AT, BG, CY, CZ, DE, DK, FI, HU, LT, LV, RO, SK, UK: Economic needs test.</p> <p>In HR: Residency requirement.</p>
D. Real estate services ²	

¹ 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 the Member States of the Union. As a general rule, this activity is reserved to pharmacists. In some Member States, only the supply of prescription drugs is reserved to pharmacists.

² The service involved relates to the profession of real estate agent and does not affect any rights or restrictions on natural and juridical persons purchasing real estate.

Sector or sub-sector	Description of reservations
(a) Involving own or leased property (CPC 821)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In CY, LV, MT, SI: Nationality condition.</p> <p>In FR, HU, IT, PT: Residency requirement.</p>
(b) On a fee or contract basis (CPC 822)	<p>In CY, LV, MT, SI: Nationality condition.</p> <p>In DK: Residency requirement unless waived by the Danish Commerce and Companies Agency.</p> <p>In FR, HU, IT, PT: Residency requirement.</p>
E. Rental/leasing services without operators	
(e) Relating to personal and household goods (CPC 832)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In EU: Nationality condition for specialists and for trainee employees.</p>
(f) Telecommunications equipment rental (CPC 7541)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In EU: Nationality condition for specialists and for trainee employees.</p>

Sector or sub-sector	Description of reservations
F. Other business services	
(e) Technical testing and analysis services (CPC 8676)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Commercial presence required.</p> <p>In CY: Nationality condition.</p> <p>In CZ, MT, PL, RO, SK, SE: Unbound.</p> <p>In IT, PT: Residency requirements for biologists and chemical analysts.</p>
(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Commercial presence required.</p> <p>In IT: Condition of nationality for agronomists and "<i>periti agrari</i>".</p> <p>In CY, EE, MT, RO, SI: Unbound.</p>
(j) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Commercial presence required.</p> <p>In BE: Nationality condition and a residency requirement for management personnel.</p> <p>In DK: Nationality condition and a residency requirement for managers. Unbound for airport guard services.</p>

Sector or sub-sector	Description of reservations
	<p>In ES, PT: Nationality condition for specialised personnel.</p> <p>In FR: Nationality condition for managing directors and directors.</p> <p>In IT: Nationality condition and a residency requirement in order to obtain necessary authorisation for security guard services and the transport of valuables.</p> <p>In BG, CY, CZ, EE, LV, LT, MT, PL, RO, SI, SK: Unbound.</p>
(k) Related scientific and technical consulting services (CPC 8675)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG: Nationality condition for specialists.</p> <p>In DE: Nationality condition for publicly appointed surveyors.</p> <p>In FR: Nationality condition for "surveying" operations relating to the establishment of property rights and to land law.</p> <p>In IT, PT: Residency requirement.</p>
(1) 1. Maintenance and repair of vessels (part of CPC 8868)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In MT: Nationality condition.</p>

Sector or sub-sector	Description of reservations
(1) 2. Maintenance and repair of rail transport equipment (part of CPC 8868)	For Business Visitors, Intra-corporate transferees, Business Sellers: In LV: Nationality condition.
(1) 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 Business Visitors, Intra-corporate transferees, Business Sellers: In EU: For maintenance and repair of motor vehicles, motorcycles and snowmobiles, nationality condition for specialists and for trainee employees.

Sector or sub-sector	Description of reservations
<p>(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 goods¹ (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for graduate trainees, except for: in AT for CPC 633, 8861-8866; in BE, DE, DK, EL, ES, FR, HU, IE, IT, LU, MT, NL, PL, PT, RO, SE, UK for CPC 633, 8861, 8866; in BG for repair services of personal and household goods (excl. Jewellery): CPC 63301, 63302, part of 63303, 63304, 63309; in CZ, SK for CPC 633, 8861-8865; in EE, FI, LT, LV for CPC 633, 8861-8866; and in SI for CPC 633, 8861, 8866.</p>
<p>(m) Building-cleaning services (CPC 874)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EE, HR, MT, PL, RO, SI: Nationality condition for specialists.</p>

¹ 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 and Related Services.

Sector or sub-sector	Description of reservations
(n) Photographic services (CPC 875)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In HR, LV: Nationality condition for specialty photography services.</p> <p>In PL: Nationality condition for the supply of aerial photographic services.</p>
(p) Printing and publishing (CPC 88442)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG, CY, CZ, MT, RO, SI, SK: Unbound.</p> <p>In HR: Residency requirement for publishers.</p> <p>In SE: Residency requirement for publishers and owners of publishing and printing companies.</p>
(q) Convention services (part of CPC 87909)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In SI: Nationality condition.</p>
(r) 1. Translation and interpretation services (CPC 87905)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In DK: Residency requirement for authorised public translators and interpreters, unless waived by the Danish Commerce and Companies Agency.</p> <p>In FI: Residency requirement for certified translators.</p>

Sector or sub-sector	Description of reservations
(r) 3. Collection agency services (CPC 87902)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BE, EL, IT: Nationality condition.
(r) 4. Credit reporting services (CPC 87901)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BE, EL, IT: Nationality condition.
(r) 5. Duplicating services (CPC 87904) ¹	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for Trainee Employees.
8. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG: Foreign specialists must have experience of at least two years in the field of construction.

¹ Does not include printing services, which fall under CPC 88442 and are to be found under 6.F. p).

Sector or sub-sector	Description of reservations
9. DISTRIBUTION SERVICES (excluding distribution of arms, munitions and war material)	
C. Retailing services ¹	
(c) Food retailing services (CPC 631)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Nationality condition for tobacconists (i.e. buraliste).
10. EDUCATIONAL SERVICES (only privately funded services)	

¹ Does not include maintenance and repair services, which are to be found in BUSINESS SERVICES under 6.B. and 6.F.I).
Does not include retailing services of energy products which are to be found in ENERGY SERVICES under 19.E and 19.F.

Sector or sub-sector	Description of reservations
<p>A. Primary education services (CPC 921)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EL: Nationality condition for teachers. In FR: Nationality condition. However, Vietnamese nationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas.</p>
<p>B. Secondary education services (CPC 922)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers: In CY, EL: Nationality condition for teachers. In FR: Nationality condition. However, Vietnamesenationals may obtain authorisation from the competent authorities to establish and direct an education institution, and to teach. In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas. In LV: Nationality condition for technical and vocational secondary school-type education services for handicapped students (CPC 9224).</p>

Sector or sub-sector	Description of reservations
<p>C. Higher education services (CPC 923)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In CZ, SK: Nationality condition for higher education services, except for post-secondary technical and vocational education services (CPC 92310).</p> <p>In CY: Nationality conditions for teachers.</p> <p>In FR: Nationality condition. However, Vietnamese nationals may obtain authorisation from the competent authorities to establish and direct an education institution and to teach.</p> <p>In IT: Nationality condition for service providers who are authorised to issue state-recognised diplomas.</p> <p>For Contractual Service Suppliers;</p> <p>Only for privately funded services</p> <p>In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, HR, HU, IE, IT, LT, LV, MT, NL, PL, PT, RO, SI, SK, UK: Unbound.</p> <p>In LU: Only for university professors.</p>

Sector or sub-sector	Description of reservations
	<p>In FR: Only for university professors. The professors must have obtained an employment contract from a university or other higher education institution. Economic needs test, unless those professors are designated directly by the Minister in charge of higher education. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The recruiting institution must pay a tax to the " <i>Office Français de l'Immigration et de l'Intégration (OFII)</i>".</p> <p>In SE: Sweden reserves the right to adopt and maintain any measure with respect to educational services suppliers that are approved by public authorities to provide education. This reservation applies to publicly funded and privately funded educational services suppliers with some form of State support, <i>inter alia</i> educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support.</p>
Foreign language training	<p>For Contractual Service Suppliers; In FI, SI, SK, UK: Unbound. In AT, DK, LT: Economic needs tests.</p>

Sector or sub-sector	Description of reservations
Environmental services (CPC 9401 ¹ , CPC 9402, CPC 9403, CPC 9404 ² , part of CPC 94060 ³ , CPC 9405, part of CPC 9406, CPC 9409)	For Contractual Service Suppliers: In AT, BG, CY, CZ, DE, DK, EL, FI, HU, LT, LV, RO, SK: Economic needs test.
12. FINANCIAL SERVICES	
A. Insurance and insurance-related services	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: The management of a branch office must consist of two natural persons resident in Austria. In EE: For direct insurance, the management body of an insurance joint-stock company with Vietnamese capital participation may include Vietnamese nationals only in proportion to the Vietnamese participation and in any event not more than half of the members of the management body. The head of the management of a subsidiary or an independent company must permanently reside in Estonia.

¹ Corresponds to sewage services.

² Corresponds to Cleaning Services of Exhaust Gases.

³ Corresponds to parts of Nature and Landscape Protection Services.

Sector or sub-sector	Description of reservations
	<p>In ES: Residency requirement for the actuarial profession (or alternatively two years of experience).</p> <p>In FI: The managing directors and at least one auditor of an insurance company shall have their place of residence in the Union, unless the competent authorities have granted an exemption. The general agent of a Vietnamese insurance company shall have his place of residence in Finland, unless the company has its head office in the Union.</p> <p>In HR: Residency requirement.</p> <p>In IT: Residency requirement for the actuarial profession.</p>
B. Banking and other financial services (excluding insurance)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG: Permanent residence in Bulgaria is required for the executive directors and the managerial agent.</p> <p>In FI: A managing director 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 place of residence in the European Union.</p> <p>In HR: Residency requirement. The management board shall direct the business of a credit institution from the territory of Croatia. At least one management board member must be fluent in the Croatian language.</p>

Sector or sub-sector	Description of reservations
<p>13. HEALTH SERVICES AND SOCIAL SERVICES (only privately funded services)</p> <p>A. Hospital services (CPC 9311)</p> <p>B. Ambulances Services (CPC 93192)</p> <p>C. Residential health facilities other than hospital services (CPC 93193)</p>	<p>In IT: Condition of residency within the territory of a Member State of the European Union for "<i>promotori di servizj/manzjari</i>" (financial salesmen).</p> <p>In LT: At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.</p> <p>In PL: Nationality requirement for at least one of the bank executives.</p> <p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In FR: Authorisation is necessary for the access to management functions. The availability of local managers is taken into consideration for the authorisation.</p> <p>In HR: all persons providing services directly to patients/treating patients need a licence from the professional chamber.</p> <p>In LV: Economic needs tests for doctors, dentists, midwives, nurses, physiotherapists and para-medical personnel.</p> <p>In PL: Practice of medical profession by foreigners requires permission. Foreign medical doctors have limited election rights within the professional chambers.</p>

Sector or sub-sector	Description of reservations
E. Social services (CPC 933)	
14. TOURISM AND TRAVEL RELATED SERVICES	
A. Hotel, restaurants and catering (CPC 641, CPC 642 and CPC 643) excluding catering in air transport services	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %.</p> <p>In HR: Nationality requirement for hospitality and catering services in households and rural homesteads.</p>
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In BG: The number of foreign managers is not to exceed the number of managers who are Bulgarian citizens, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %.</p> <p>In CY: Nationality condition.</p> <p>In HR: Approval of the Ministry of Tourism for office manager position.</p>

Sector or sub-sector	Description of reservations
C. Tourist guides services (CPC 7472)	For Business Visitors, Intra-corporate transferees, Business Sellers: In BG, CY, EL, ES, FR, HR, HU, IT, LT, MT, PL, PT, and SK: Nationality condition.
15. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)	
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	For Business Visitors, Intra-corporate transferees, Business Sellers: In FR: Authorisation is necessary for the access to management functions. The authorisation is subject to a nationality condition when authorisation for more than two years is required. The artists have obtained an employment contract from an authorised entertainment enterprise. The work permit is delivered for a period not exceeding nine months renewable for the duration of the contract. The entertainment enterprise must pay a tax to the " <i>Office Français de l'Immigration et de l'Intégration (OFII)</i> ".
16. TRANSPORT SERVICES	
A. Maritime transport	

Sector or sub-sector	Description of reservations
<p>(a) International passenger transportation (CPC 7211 less national cabotage transport).</p> <p>(b) International freight transportation (CPC 7212 less national cabotage transport)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In EU: Nationality condition for ships' crews.</p> <p>In AT, CY: Nationality condition for the majority of managing directors.</p>
<p>D. Road transport</p>	
<p>(a) Passenger transportation (CPC 7121 and CPC 7122)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In BG, MT: Nationality condition.</p> <p>In DK, HR: Nationality condition and residency requirement for managers.</p>

Sector or sub-sector	Description of reservations
(b) Freight transportation (CPC 7123, excluding transportation of postal and courier items on own account ¹).	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In BG, MT: Nationality condition.</p> <p>In HR: Nationality condition and residency requirement for managers.</p>
E. Pipeline transport of goods other than fuel ² (CPC 7139)	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for managing directors.</p>

¹ Part of CPC 71235, which is to be found in COMMUNICATION SERVICES under Postal and Courier Services.

² Pipeline transportation of fuels is to be found in ENERGY SERVICES under 19.B.

Sector or sub-sector	Description of reservations
<p>17. SERVICES AUXILIARY TO TRANSPORT¹</p> <p>A. Services auxiliary to maritime transport</p> <p>(a) Storage and warehousing services (part of CPC 742)</p> <p>(b) Customs clearance services</p> <p>(c) Container station and depot services</p> <p>(d) Maritime agency services</p> <p>(e) Maritime freight forwarding services</p>	
	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for the majority of managing directors.</p> <p>In BG, MT: Nationality condition.</p> <p>In DK: Requirement of residency for customs clearance services.</p> <p>In EL: Nationality condition for customs clearance services.</p> <p>In IT: Requirement of residency for "<i>raccomandatario marittimo</i>".</p>

¹ Does not include maintenance and repair services of transport equipment, which are to be found in BUSINESS SERVICES under 6.F.(I) 1. to 6.F.(I) 4.

Sector or sub-sector	Description of reservations
<p>(f) Rental of vessels with crew (CPC 7213)</p> <p>(g) Pushing and towing services (CPC 7214)</p> <p>(h) Supporting services for maritime transport (part of CPC 745)</p> <p>(i) Other supporting and auxiliary services (excluding catering) (part of CPC 749)</p>	
<p>D. Services auxiliary to road transport</p> <p>(d) Rental of commercial road vehicles with operators (CPC 7124)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for persons and shareholders entitled to represent a juridical person or a partnership.</p> <p>In BG, MT: Nationality condition.</p>

Sector or sub-sector	Description of reservations
<p>F. Services auxiliary to pipeline transport of goods other than fuel¹</p> <p>(a) Storage and warehouse services of goods other than fuel transported by pipelines (part of CPC 742)</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In AT: Nationality condition for managing directors.</p>
<p>19. ENERGY SERVICES</p>	
<p>A. Services incidental to mining (CPC 883)²</p>	<p>For Business Visitors, Intra-corporate transferees, Business Sellers:</p> <p>In SK: Residency requirement.</p>

¹

Services auxiliary to pipeline transportation of fuels are to be found in ENERGY SERVICES under 19.C.
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 AND RELATED ENGINEERING SERVICES.

²

Sector or sub-sector	Description of reservations
20. OTHER SERVICES NOT INCLUDED ELSEWHERE	
(a) Washing, cleaning and dyeing services (CPC 9701)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for Trainee Employees.
(b) Hairdressing services (CPC 97021)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound. In CY: Nationality condition.
(c) Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound.

Sector or sub-sector	Description of reservations
(d) Other beauty treatment services n.e.c (CPC 97029)	For Business Visitors, Intra-corporate transferees, Business Sellers: In AT: Nationality condition for specialists and for Trainee Employees. In all Member States except in AT: Unbound.
(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 ¹ (CPC ver. 1.0 97230)	For Business Visitors, Intra-corporate transferees, Business Sellers: In EU: Nationality condition for specialists and for trainee employees.

¹ Therapeutical massages and thermal cure services are to be found under 6.A.h) Medical and Dental services, 6.A.j) 2. Services provided by Nurses, Physiotherapists and Paramedical personnel, and health services (13.A and 13.C).

Viet Nam's Schedule of Specific Commitments

1. Viet Nam's Schedule of Specific Commitments is set out in:
 - (a) Appendix 8-B-1 (Specific Commitments on Cross-Border Supply of Services and Liberalisation of Investments); and
 - (b) Appendix 8-B-2 (Specific Commitments in Conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) of Chapter 8 (Liberalisation of Investments, Trade in Services and Electronic Commerce)).
2. The Appendices referred to in paragraph 1 constitute an integral part of this Annex.
3. The definitions of terms provided for in Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) apply to this Annex.

4. In identifying in the Appendices individual sectors and sub-sectors of services:
- (a) "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;
 - (b) "CPC ver. 1.0" means the Central Products Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC ver 1.0, 1998; and
 - (c) "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.

Specific Commitments on Cross-Border Supply of Services
and Liberalisation of Investments

1. The lists of commitments specified in Section A (Schedule of Specific Commitments in Services Sectors) and Section B (Schedule of Specific Commitments in Liberalisation of Investment in Non-Services Sectors) of this Appendix indicate the economic activities liberalised pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.12 (Schedule of Specific Commitments) and, by means of reservations, the market access, national treatment, performance requirement limitations and additional commitments that apply to enterprises and investors of the Union in those activities or to services and service suppliers of the Union in those sectors, where applicable.
2. Viet Nam does not undertake any commitments on market access, national treatment or performance requirements in sectors or sub-sectors covered by this Agreement and not mentioned in the Schedules specified in this Appendix.

3. The list of commitments specified in this Appendix 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, a national treatment or performance requirement limitation within the meaning of Articles 8.4 (Market Access), 8.5 (National Treatment), 8.8 (Performance Requirements), 8.10 (Market Access) or 8.11 (National Treatment). Those measures, such as the need to obtain a license, universal service obligations, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the non-discriminatory requirement that certain activities may not be carried out in environmentally protected zones or areas of particular historic and artistic interest, even if not listed in this Appendix, apply in any case to enterprises and investors of the Union or to services and service suppliers of the Union, where applicable.

4. Article 8.8 (Performance requirements) does not apply to subsidies¹ aimed at promoting the welfare and employment of ethnic minorities.

¹ For greater certainty, the Parties understand that, for the purposes of this paragraph, the term "subsidies" includes benefits granted for the development of ethnic minorities, such as site assistance, human resources training, assistance for technology research and development, legal aid, market information and promotion.

5. For greater certainty, notwithstanding Article 8.4 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in the lists of commitments on liberalisation of investments in this Appendix in order to be maintained or adopted.
6. For greater certainty, the following measures adopted or maintained in sectors other than services shall be deemed to be consistent with Article 8.4 (Market Access) and do not need to be specified in the lists of commitments on liberalisation of investments in this Appendix in order to be maintained or adopted: (i) measures concerning zoning or planning or regulations affecting the development or use of land, or other analogous measures; (ii) measures seeking to ensure the conservation and protection of natural resources and the environment, including limitation on the availability, number and scope of concessions granted, and the imposition of moratoria or bans.
7. The rights and obligations arising from the lists specified in this Appendix shall have no direct effect and confer no rights directly on natural or juridical persons.

8. Where Viet Nam maintains a reservation that requires that a service supplier or an investor be a citizen, national, permanent resident or resident of its territory as a condition to the performance of an economic activity, including services, in its territory, a reservation listed in the lists of commitments in Appendix 8-B-2 (Specific Commitments in conformity with Section D (Temporary Presence of Natural Persons for Business Purposes) pursuant to Article 8.2 (Definitions) with respect to temporary movement of natural persons shall operate as a reservation with respect to the commitments on liberalisation of investments specified in this Appendix in conformity with Article 8.7 (Schedule of Specific Commitments), to the extent applicable.

ALL SECTORS	<p style="text-align: center;">Employment of foreigners</p> <p>1. Unbound for measures relating to employment of foreigners, unless otherwise provided in Section D (Temporary Presence of Natural Persons for Business Purposes).</p> <p style="text-align: center;">Share acquisition, securities and public companies</p> <p>2. Union investors are permitted to make a capital contribution in the form of buying shares of Viet Nam's enterprises. In the case of a capital contribution in the form of buying shares of joint-stock commercial banks or for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30 % of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws and regulations, or authorised by Viet Nam's competent authority in accordance with its obligations under agreements to which both Parties are party. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in the acquisition of Vietnamese enterprises shall correspond to the limitations on foreign capital participation set forth therein, if any.</p> <p>Unless otherwise specified in each specific sector or sub-sector of this Schedule, no limitation on foreign ownership in a public company, except the following:</p> <ul style="list-style-type: none"> – in sectors where laws and regulations of Viet Nam prescribe limitations on foreign ownership, foreign ownership in a public company shall have to comply with such limitations; – in sectors where foreign investment is conditional and conditions for foreign investment in such sectors do not include limitation on foreign ownership, foreign investors are not allowed to hold more than 49 % of total number of stocks of a public company.
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Organisational issues

3. Unbound for the establishment and operation of cooperatives, union of co-operatives, household business and sole-proprietorship.
Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities¹.
Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. Treatment accorded to subsidiaries of Union juridical persons formed in accordance with Vietnamese law and having their registered office, central administration or principal place of business within Viet Nam is not extended to branches or agencies established in Viet Nam by Union's companies.²
 - State-owned enterprises
 - Public utilities
 4. Unbound for privatisation, equitisation or divestment of assets through transfer or disposal of equity interests or assets of state-owned enterprises.
 5. 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.
-

¹ Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

² In accordance with the Civil Code of Viet Nam, these subsidiaries are considered as juridical persons of Viet Nam.

	Land and real estate ¹
6.	Unbound for land ownership, acquisition of land use rights, land lease, usage of land, land planning, term of land use, rights and obligations of land users ² . Natural resources found in land belong to the State of Viet Nam. Cultural heritage, whose owner cannot be identified, found in land belong to the State of Viet Nam. Unbound for measures relating to the purchase, selling, ownership and leasing of residential real estates by foreigners.
7.	Investment procedures Unbound for any measure with respect to investment procedures applied to foreign investors or foreign-invested economic entities, such as procedures relating to investment registration certificates of investment projects, and foreign exchange management procedures ³ .

¹

For greater certainty, this reservation is without prejudice to the rights and obligations of the Parties in Article 8.12 (Expropriation).

² For greater certainty, foreign organisations and individuals cannot own land. They can only lease land in line with the duration of their investment project subject to approval of a competent State body, which shall not exceed 50 years.

³ For greater certainty, this reservation is without prejudice to the Parties' rights and obligations under Sub-Section 1 (Domestic Regulation) of Section E (Regulatory Framework). A breach of an obligation under Sub-Section 1 (Domestic Regulation) of Section E (Regulatory Framework) in itself shall not be considered a breach of Articles 8.4 (Market Access), 8.5 (National Treatment), 8.8 (Performance Requirements), 8.10 (Market Access) or 8.11 (National Treatment).

SECTION A

SCHEDULE OF SPECIFIC COMMITMENTS IN SERVICES SECTORS

EXPLANATORY NOTES

1. This Schedule is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Viet Nam, and the scope of liberalisation to which the reservations apply;
 - (b) the second column describes the applicable reservations to Articles 8.4 (Market Access) and 8.10 (Market Access) in the sector or subsector indicated in the first column;
 - (c) the third column describes the applicable reservations to Articles 8.5 (National Treatment) and 8.11 (National Treatment) in the sector or subsector indicated in the first column; and

- (d) the fourth column describes the specific commitments on measures affecting the cross-border supply of services and investments in service sectors not subject to scheduling under Articles 8.4 (Market Access), 8.5 (National Treatment), 8.10 (Market Access) and 8.11 (National Treatment).
2. Measures inconsistent with both Articles 8.4 (Market Access) and 8.5 (National Treatment) or with both Articles 8.10 (Market Access) and 8.11 (National Treatment) shall be inscribed in the column relating to Articles 8.4 (Market Access) and 8.10 (Market Access). In that case, the inscription shall be considered to provide a condition or qualification to Articles 8.5 (National Treatment) and 8.11 (National Treatment) as well.
3. Notwithstanding Article 8.5 (Market Access), non-discriminatory requirements as regards the type of legal form of an enterprise do not need to be specified in this Schedule in order to be maintained or adopted by Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. Horizontal commitments			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>(3) None, except:</p> <p>Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business cooperation contract¹, joint venture enterprise, 100 % foreign-invested enterprise.</p> <p>Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities².</p>	<p>(3) None, except:</p> <p>Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidisation to promote and facilitate the process of equitisation is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.</p>	

¹ Business cooperation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

² Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound.</p> <p>The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorising the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this Agreement.</p> <p>Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Foreign service suppliers are permitted to make capital contributions in the form of buying shares of Viet Nam's enterprises. In case of capital contributions in the form of buying shares of joint-stock commercial banks and for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30 % of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorised by Viet Nam's competent authority.</p> <p>For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in the acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the limitations in the form of transitional periods, where applicable.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. Sector-specific commitments			
I. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861) excluding: <ul style="list-style-type: none"> - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam¹ 	(1) None. (2) None. (3) Foreign lawyers organisations ² are permitted to establish commercial presence in Viet Nam in the following forms: <ul style="list-style-type: none"> - Branches of foreign lawyers organisations; - Subsidiaries of foreign lawyers organisations; 	(1) None. (2) None. (3) None.	

¹ For greater certainty, qualified Vietnamese lawyers working in foreign lawyer organisations are permitted to draft commercial contracts and business charters related to Vietnamese law.

² A "foreign lawyers organisation" is an organisation of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> - Foreign law firms¹; - Partnerships between foreign lawyers organisations and Viet Nam's law partnerships. <p>Commercial presences of foreign lawyers organisations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners.</p>		
(b) Accounting and auditing and bookkeeping services (CPC 862)	<ul style="list-style-type: none"> (1) None. (2) None. (3) None. 	<ul style="list-style-type: none"> (1) None. (2) None. (3) None. 	
(c) Taxation services (CPC 863)	<ul style="list-style-type: none"> (1) None. (2) None. (3) None. 	<ul style="list-style-type: none"> (1) None. (2) None. (3) None. 	

¹ A "foreign law firm" is an organisation established in Viet Nam by one or more foreign lawyers organisations for the purpose of practicing law in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Architectural services (CPC 8671)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorisation of the Government of Viet Nam ¹ .	

¹ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIVbis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Urban planning and urban landscape architectural services (CPC 8674)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None, except the responsible foreign architects working in foreign-invested enterprises must have the professional practicing certificate granted or recognised by the Government of Viet Nam. In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service ¹ .	

¹ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV^{bis} of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Veterinary services (CPC 932) ¹	(1) None. (2) None. (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorisation by the veterinary authorities.	(1) None. (2) None. (3) None.	
(j) Nursing services, physiotherapists and para-medical personnel (CPC 93191)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
B. Computer and Related Services (CPC 84)			
	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

¹ Excluding keeping micro-organism strain for veterinary.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(c) Interdisciplinary R&D services (CPC 853)	(1) None. (2) None. (3) Joint ventures with foreign capital contribution not exceeding 70 % can be established.	(1) None. (2) None. (3) None, except as indicated in the market access column.	
E. Rental/Leasing Services without Operators			
(a) Relating to ships (CPC 83103)	(1) None. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 70 % can be established.	(1) None. (2) None. (3) None, except as indicated in the market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Relating to aircraft (CPC 83104)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(d) Relating to other machinery and equipment (CPC 83109) ¹	(1) None. (2) None. (3) Foreign service suppliers may only provide services through joint venture with Vietnamese partners, with foreign equity not exceeding 51 %.	(1) None. (2) None. (3) None, except as indicated in the market access column.	The equipment to be brought into Viet Nam must comply with relevant regulations of Viet Nam on management of import and export, standards, technical requirement, national security, national telecommunications infrastructure and comply with the provisions of relevant laws on telecommunications licensing as well as licenses on use of frequencies and radio equipment.

¹ Excluding mining and oil field equipment; commercial radio, television and communication equipment.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None. (2) None. (3) None, except: Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorised to do advertising services.	(1) None. (2) None. (3) None.	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.
(b) Market research services (CPC 864, excluding 86402)	(1) None. (2) None. (3) None, except: Joint ventures shall be allowed with foreign capital contribution not exceeding 51 % of the legal capital of the joint venture. 100 % foreign-invested enterprises shall be permitted.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Management consultant services (CPC 865)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None.	
(d) Services related to management consulting - CPC 866, except CPC 86602 - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	<p>(1) None, except for mining, oil, and gas related field.</p> <p>(2) None.</p> <p>(3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed without limitation on foreign ownership three years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none.</p> <p>Access to certain geographic areas may be restricted for national security reasons.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Services incidental to agriculture, hunting and forestry (CPC 881) ¹	(1) None. (2) None. (3) None, except: Only in the form of a joint venture or a business co-operation contract. Foreign capital contribution may not exceed 51 % of the legal capital of the joint venture.	(1) None. (2) None. (3) None, except: Access to certain geographical areas may be restricted. ²	
(h) Services incidental to mining (CPC 883)			
<p>1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services.</p> <p>2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.</p>			

¹ Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

² For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIVbis of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.</p> <p>(2) None.</p> <p>(3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.</p>	<p>(1) None, except as indicated in market access column.</p> <p>(2) None.</p> <p>(3) None, except as indicated in the market access column.</p>	
(i) Services incidental to manufacturing (CPC 884 and 885)	<p>(1) None</p> <p>(2) None.</p> <p>(3) None, except: Only joint ventures with foreign capital contribution not exceeding 50 % or 100 % foreign-invested enterprises shall be permitted.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Unbound.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(m) Related scientific and technical consulting services ¹ (CPC 86751, 86752 and 86753 only)	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.	(1) None, except as indicated in the market access column. (2) None. (3) None, except as indicated in the market access column.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51 % shall be permitted. 100 % foreign-invested enterprises shall be permitted.	(1) None. (2) None. (3) None, except as indicated in the market access column.	

¹ The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(o) Building-cleaning services (CPC 874) – Disinfecting and exterminating services (CPC 87401) – Window cleaning services (CPC 87402) only in industrial zones and export processing zones	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(p) Special photography services except aerial photography (CPC 87504)	1) None. (2) None. (3) Foreign service suppliers may only provide services through BCC or joint venture with Vietnamese service suppliers.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(q) Packaging services (CPC 876)	(1) None. (2) None. (3) Joint ventures with total foreign capital contribution not exceeding 70 % shall be permitted.	(1) None. (2) None. (3) None, except as indicated in the market access column.	
(r) Trade fairs and exhibitions services (CPC 87909**)	(1) Unbound. (2) None. (3) Joint venture with the foreign capital contribution not exceeding 49 % shall be permitted. Five years after the date of entry into force of this Agreement, the capital limitation shall be 51 % . Three years thereon, this capital limitation shall be abolished.	(1) Unbound. (2) None. (3) None.	The organising trade fairs and exhibitions shall be subject to authorisation in line with Viet Nam's relevant laws and regulations.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
B. Postal Services ¹ (CPC 7511**, CPC 7512**),	(1) None. ² (2) None. (3) None.	(1) None. (2) None. (3) None.	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.
c. Telecommunication Services Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities-based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity, including submarine cable capacity, including on a long-term basis, from a facilities-based service supplier. A non-facilities-based service supplier is not otherwise excluded from owning telecommunications equipment within its premises and permitted public service provision points (POP).			

¹ Exclude public services and reserved services.

² The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Basic telecommunication services</p> <p>(a) Voice telephone services (CPC 7521)</p> <p>(b) Packet-switched data transmission services (CPC 7523**)</p> <p>(c) Circuit-switched data transmission services (CPC 7523**)</p> <p>(d) Telex services (CPC 7523**)</p> <p>(e) Telegraph services (CPC 7523**)</p> <p>(f) Facsimile services (CPC 7521** + 7529**)</p>	<p>(1) None, except:</p> <p>Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.</p> <p>Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	<p>For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.</p>

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(g) Private leased circuit services (CPC 7522** + 7523**) (o*) Other services	- Offshore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisations		
- Videoconference services (CPC 75292)	representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;		
- Video transmission services, excluding broadcasting ¹			
- Radio based services includes:			
+ Mobile telephone (terrestrial and satellite)	- Multinational companies ² , which are licensed to use satellite-earth stations.		

¹ 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.

² A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other Party; c) has been in operation for at least five years; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> + Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet exchange service (IXP)¹ 	<p>(2) None.</p> <p>(3) None, except:</p> <p>Non facilities-based services: Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 75 %.</p>		

¹ Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Facilities-based services: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49 % of legal capital of the joint ventures. 51 % gives management control of the joint venture.</p> <p>In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Basic telecommunication services: (o*) Other services – Virtual private network (VPN) ¹	(1) None, except: Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None. (3) None.	For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.

¹ Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organisation, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic off/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> - Offshore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisations representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies²³, which are licensed to use satellite-earth stations. <p>(2) None</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) None, except:</p> <p>Non facilities-based services: Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 75 %.</p> <p>Facilities-based services: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49 % of legal capital of the joint ventures.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value-added services	(1) None, except:	(1) None.	
(h) Electronic mail (CPC 7523 **)	Wire-based and mobile terrestrial services: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services.	(2) None	
(i) Voice mail (CPC 7523 **)		(3) None.	
(j) On-line information and database retrieval (CPC 7523**)			
(k) Electronic data interchange (EDI) (CPC 7523**)	Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:		
(l) Enhance/value-added facsimile services, including store and forward, store and retrieve (CPC 7523**)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(m) Code and protocol conversion (n) On-line information and data processing (incl. transaction processing) (CPC 843**)	<ul style="list-style-type: none"> - Offshore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organisations representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies²³, which are licensed to use satellite-earth stations. <p>(2) None.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) None, except:</p> <p>Non facilities-based services: Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 100 %.</p> <p>Facilities-based services: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 65 %.</p> <p>51 % gives management control of the joint venture.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value added services (o) Other - Internet access services IAS ¹	In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (1) Wire-based and mobile terrestrial services: None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. Satellite-based services: Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None. (2) None. (3) None.	

¹ Services providing internet access to the end users.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> - Offshore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organisations representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies²³, which are licensed to use satellite-earth stations. <p>(2) None.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) Non facilities-based services: Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 100 %.</p> <p>Facilities-based services: Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50 % of legal capital of the joint ventures. Five years from the date of entry into force of this Agreement, this capital limitation will be 65 %.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512)	(1) Unbound.*	(1) Unbound.*	
B. General construction work for civil engineering (CPC 513)	(2) None.	(2) None.	
C. Installation and assembly work (CPC 514, 516)	(3) None, except: Foreign enterprises have to be juridical persons of another Party.	(3) None, except that the chief of the branch has to be a resident in Viet Nam.	
D. Building completion and finishing work (CPC 517)	Branching is allowed.		
E. Other (CPC 511, 515, 518)			

* Due to lack of technical feasibility.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
Measures applicable to all sub-sectors in Distribution Services:			
Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs ¹ , explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121)	(1) Unbound, except none for: – Distribution of products for personal use;	(1) Unbound, except as indicated in Mode 1, market access column.	
B. Wholesale trade services (CPC 622, 61111, 6113, 6121)	– Distribution of legitimate computer software for personal and commercial use.	(2) None.	
C. Retailing services (CPC 631 + 632, 61112, 6113, 6121) ²		(3) None.	

¹

For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

²

For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(2) None.</p> <p>(3) None, except:</p> <p>Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products.</p> <p>The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)¹. In case of establishing an outlet less than 500m² within the area planned for trading activities and already completed construction of infrastructure, ENT is not required.</p>		

¹ Applications to establish more than one outlet shall be subject to pre-established publicly available procedures, and approval shall be based on objective criteria. The main criteria of the ENT include the number of existing service suppliers in a particular geographic area, the stability of market and geographic scale.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Five years from the date of entry into force of this Agreement, the requirement of the ENT will be abolished. For greater certainty, Viet Nam retains the right to apply non-discriminatory zoning or planning measures.		
D. Franchising services (CPC 8929)	(1) None. (2) None. (3) None. Branching is allowed.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam.	
5 EDUCATIONAL SERVICES			
Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields. With regard to points (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Secondary education services (CPC 922)	(1) Unbound. (2) None. (3) Unbound.	(1) Unbound. (2) None. (3) Unbound.	
C. Higher education services (CPC 923)	(1) None.	(1) None.	
D. Adult education (CPC 924)	(2) None.	(2) None.	
E. Other education services (CPC 929 including foreign language training)	(3) None.	(3) Foreign teachers who wish to work in foreign-invested schools shall have at least five years of teaching experience, and their qualifications shall be recognised by the competent authority.	
6. ENVIRONMENTAL SERVICES			
Access to certain geographic areas may be restricted for national security reasons ¹ .			

¹ For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV *bis* of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Sewage services (CPC 9401)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).
B. Refuse disposal services (CPC 9402) ¹	(1) Unbound, except related consulting services. (2) None.	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

¹ Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by law.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) None, except:</p> <p>Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.</p> <p>For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.</p>		
C. Sanitation and similar services (CPC 9403)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other services – Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of the GATS may be subject to public monopolies or exclusive rights granted to private operators.	(1) Unbound, except related consulting services. (2) None. (3) None.	
– Nature and landscape protection services (CPC 9406)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
– Environmental impact assessment services (CPC 94090*)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>7. FINANCIAL SERVICES</p> <p>1. Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam provided that they do not circumvent Viet Nam's obligation taken herewith.</p> <p>2. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.</p> <p>3. With regard to new financial services, Viet Nam may impose a pilot testing program for a new financial services, and in doing so may impose either a cap on the number of financial service suppliers that may participate in pilot testing or restrictions on scope of pilot testing program. These measures shall not be more burdensome than necessary to achieve their aim.</p>			
<p>A. Insurance and Insurance-Related Services</p> <p>a. Direct insurance</p> <p>(a) Life insurance</p> <p>(b) Non-life insurance services</p> <p>b. Reinsurance and retrocession</p>	<p>(1) None for:</p> <ul style="list-style-type: none"> - Insurance services, excluding health insurance services¹, provided to enterprises with foreign-invested capital, foreigners working in Viet Nam; - Reinsurance and retrocession services; 	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	

¹ For the purposes of this Appendix, the health insurance is classified as a part of life insurance.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>c. Insurance intermediation (such as brokerage and agency)</p> <p>d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)</p>	<ul style="list-style-type: none"> - Insurance services in international transportation, including insurance of risks relating to: + international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there-from; and + goods in international transit; - Insurance broking and reinsurance broking services; <p>Consultancy, actuarial, risk assessment and claim settlement services.</p> <p>(2) None.</p>		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(3) None, except as indicated in the horizontal section.</p> <p>Non-life branches of foreign insurance enterprises shall be permitted.</p> <p>Branches of foreign reinsurance enterprises shall be permitted after three years from the date of entry into force of this Agreement.</p> <p>For greater certainty, this shall be subject to prudential regulations.</p>		
B. Banking and Other Financial Services			
<p>(a) Acceptance of deposits and other repayable funds from the public</p> <p>(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p>(c) Financial leasing</p>	<p>(1) Unbound, except B(k) and B(l).</p> <p>(2) None.</p> <p>(3) None, except:</p> <p>(a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms:</p>	<p>(1) Unbound, except B(k) and B(l).</p> <p>(2) None.</p> <p>(3) None, except:</p> <p>(a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam:</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts</p> <p>(e) Guarantees and commitments</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> – Money market instrument (including cheques, bills, certificates of deposits); – Foreign exchange; – Exchange rate and interest rate instrument including products such as swaps, forward rate agreements; – Bullion. <p>(h) Money broking</p>	<p>(i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50 % of chartered capital, joint venture financial leasing company, 100 % foreign-invested financial leasing company, joint venture finance company, joint venture finance company and 100 % foreign-invested finance company and 100 % foreign-owned banks.</p> <p>(ii) With respect to foreign finance companies: representative office, joint venture finance company, 100 % foreign-invested finance company, joint venture financial leasing company and 100 % foreign-invested financial leasing company.</p>	<ul style="list-style-type: none"> – The parent bank has total assets of more than US\$20 billion at the end of the year prior to application. (b) The conditions for the establishment of a joint venture bank or a 100 % foreign-owned bank: <ul style="list-style-type: none"> – The parent bank has total assets of more than US\$10 billion at the end of the year prior to application. (c) The conditions for the establishment of a 100 % foreign-invested finance company or a joint venture finance company, a 100 % foreign-invested financial leasing company or a joint-venture financial leasing company: 	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services</p> <p>(j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments</p> <p>(k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services</p>	<p>With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100 % foreign-invested financial leasing company.</p> <p>(b) Equity participation:</p> <p>(i) Viet Nam may limit equity participation by foreign credit institutions in equitised Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks.</p>	<p>The foreign credit institution has total assets of more than US\$10 billion at the end of the year prior to application.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(1) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	<p>(ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30 % of the bank's chartered capital.</p> <p>(c) A branch¹ of foreign commercial bank is not allowed to open other transaction points outside its branch office, excluding ATMs.</p> <p>(d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis.</p>		

¹ In Viet Nam, foreign bank branches controlled by one financial institution of the Union are allowed to submit combined financial reports (including balance sheet, income statement, and cash flow statement). For greater certainty, no individual report of such foreign bank branches is required. Nothing in this paragraph shall be construed to prevent Viet Nam's authority to occasionally request such foreign bank branches to submit reports for supervisory purposes and secure compliance with the prudential ratios as stipulated in Viet Nam's laws and regulations.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>C. Securities</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and financial assets, excluding bullion. <p>(g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues</p>	<p>(1) Unbound, except services C(k) and C(l). C(l) does not cover intermediation advisory and other auxiliary services related to C(f) are permitted to the extent that such services are permitted by Viet Nam to its own financial service suppliers.</p> <p>(2) None.</p> <p>(3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49 %.</p> <p>Securities service suppliers with 100 % foreign-invested capital shall be permitted.</p>	<p>(1) Unbound, except services C(k) and C(l). C(l) does not cover intermediation services related to C(f).</p> <p>(2) None.</p> <p>(3) None.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services</p> <p>(j) Settlement and clearing services for securities, derivative products, and other securities-related instruments</p> <p>(k) Provision and transfer of financial information, and financial data processing¹ and related software by suppliers of securities services</p>	<p>For services from C(i) to C(l), branches of foreign securities services suppliers shall be permitted.</p>		

¹ For greater certainty, Viet Nam reserves the right to apply authorisation for the provision and transfer of financial data processing in accordance with Articles 8.20(Conditions Licencing and Qualification) and 8.21 (Licencing and Qualification Procedures).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(l) Advisory, intermediation and other auxiliary securities-related on all activities listed in subparagraphs (f) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy			
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311)	(1) None.	(1) None.	
B. Medical and dental services (CPC 9312)	(2) None. (3) None.	(2) None. (3) None.	
C. Health related and social services Social services (CPC 933):	(1) None. (2) None.	(1) None. (2) None.	
– Social services with accommodation (CPC 9331)	(3) Joint ventures with foreign capital contribution not exceeding 70 % can be established.	(3) None, except as indicated in the market access column.	
– Social services without accommodation (CPC 9332)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including – Lodging services (CPC 64110) – Catering food (CPC 642) and drink services (CPC 643)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
B. Travel agencies and tour operator services (CPC 7471)	(1) None. (2) None. (3) None, except that: Foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution.	(1) None. (2) None. (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound services.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound. (2) None. (3) Unbound except joint ventures with foreign capital contribution not exceeding 49 % are permitted.	(1) Unbound. (2) None. (3) None.	
D. Other – Electronic games business (CPC 964***)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorised to provide these services. Foreign capital contribution shall not exceed 49 % of the legal capital of the joint ventures.	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport Services	(1) None.	(1) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:
(a) Passenger transportation less cabotage (CPC 7211)	(2) None.	(2) None.	
(b) Freight transportation less cabotage (CPC 7212)	(3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 70 % of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be a Vietnamese citizen.	(3) None.	<ol style="list-style-type: none"> 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies;

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(b) Other forms of commercial presence for the supply of international maritime transport services¹:</p> <p>Foreign shipping companies can establish 100 % foreign-invested enterprises.</p> <p>Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below:</p> <p>1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing;</p>		<p>8. Emergency repair facilities;</p> <p>9. Anchorage, berth and berthing services;</p> <p>10. Access to maritime agency services.²</p>

¹ "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.

² With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported; and 5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services. 6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required; 		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company.		
(d) Maintenance and repair of vessels (CPC 8868*)	(1) None. (2) None. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 70 %.	(1) None. (2) None. (3) None.	
Maritime Auxiliary Services – Container handling services (CPC 7411) ¹	(1) Unbound. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 50 % can be established.	(1) Unbound. (2) None. (3) None.	

¹ Public utility concession or licensing procedures may apply in case of occupation of the public domain.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Customs clearance services ¹	(1) Unbound.* (2) None. (3) None, except that joint ventures can be established with no foreign ownership limitation.	(1) Unbound.* (2) None. (3) None.	
- Maritime agency services ² (CPC 748*)	(1) None. (2) None. (3) Unbound, except joint venture can be established. Foreign equity in the joint venture shall not exceed 49 %.	(1) None. (2) None. (3) Unbound.	

¹ "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.

*

² A commitment on this mode of delivery is not feasible.

² Maritime agency services or ship agency is a service which the ship agent is authorised to undertake, in the name of the shipowner or the ship operator, to perform services connected with the ship's operations at the port including arrangement of the ship's entry and departure; concluding contracts of carriage, marine insurance contracts, contracts for cargo handling, charter parties, and recruitment agreements; issuing and signing bills of lading or similar documents; supplying stores, bunkers and provisions to the ship; submitting ship's sea protests; communicating with the ship owner or the ship operator; arranging relevant services for ship crew; receiving and paying all amounts incident to the ship's operation; handling claims arising from contracts of carriage and or marine accidents, and supplying other services in connection with the ship as required.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Container station and depot services ¹	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
- Maintenance and repair of vessels (CPC 8868*)	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 51 %.	(1) None. (2) None. (3) None.	

¹ "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.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services			
(a) Sales and marketing air products services	(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam.	(1) None. (2) None. (3) None.	
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1.	(1) None. (2) None. (3) None	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Maintenance and repair of aircraft (CPC 8868**)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign service suppliers may provide services through joint ventures with Vietnamese partners or 100 % foreign-invested enterprises.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None.</p>	
(d) Ground-handling services, excluding aircraft servicing and cleaning, surface transport, airport management and air service navigation	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Unbound. Five years after Viet Nam allows private suppliers access to an airport or terminal, foreign service suppliers are permitted to provide services to such airport or terminal only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 49 %. Three years thereon, this capital limitation shall be 51 %.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) None, except: Any transfer of foreign capital in the joint ventures shall be subject to prior approval of Viet Nam's relevant authorities. The relevant Vietnamese partner(s) in joint ventures shall have first refusal right in such transfers.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited, due to available-space constraints.</p> <p>For greater certainty, Viet Nam reserves the rights to consider the authorisation and/or licensing of the above-mentioned joint-venture(s) based on the following considerations, among others: (i) the net socio-economic benefits that the Union investor(s) can generate, including but not limited to their long-term commitments, capacity building and technology transfer for Viet Nam, their prior contribution to Viet Nam's economy; (ii) their financial capability and relevant experience; and (iii) possible impact of Viet Nam national security and defence.</p>	<p>For greater certainty, the commitments in this sector do not preclude Viet Nam, with respect to significant socio-economic projects (e.g. infrastructure) that require a license by or concession agreement with Viet Nam, from taking action, on terms not inconsistent with this Agreement, to:</p> <p>(i) require prior consent to the transfer of a license or concession;</p> <p>(ii) prohibit the transfer of a license or concession to a national or enterprise of a country that is not an Union Member State on the date hereof; or</p> <p>(iii) require its prior consent to the transfer of control of a licensee or concessionaire.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>The private access to the sector mentioned above means the authorisation for the participation of at least one Vietnamese 100 % privately owned company or one joint-venture in which Viet Nam's private capital contribution accounts for at least 51 %.</p>		
(e) In-flight meal serving services	<p>(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners, with foreign equity not exceeding 49 %.</p>	<p>(1) None. (2) None. (3) None.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>E. Rail Transport Services</p> <p>(a) Passenger transportation (CPC 7111)</p> <p>(b) Freight transportation (CPC 7112)</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Unbound except: Foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49 % of the total legal capital.</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) Unbound.</p>	
<p>F. Road Transport Services</p> <p>(a) Passenger transportation (CPC 7121+7122)</p> <p>(b) Freight transportation (CPC 7123)</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49 %.</p>	<p>(1) Unbound.</p> <p>(2) None.</p> <p>(3) None.</p>	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Subject to the needs of the market¹, joint-ventures with foreign capital contribution not exceeding 51 % may be established to provide freight transport services.</p> <p>100 % of a joint-venture's drivers shall be Vietnamese citizens.</p>		
H. Services Auxiliary to all Modes of Transport			
(a) Maritime cargo handling services (CPC 741)	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Foreign service suppliers may provide maritime cargo handling services only through a joint venture, with foreign equity not exceeding 49 %.</p>	<p>(1) None.</p> <p>(2) None.</p> <p>(3) Unbound.</p>	

¹ The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology, including management skill; reduced industrial pollution; professional training for Vietnamese workers; etc.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) Container handling services, except services provided at airports (part of CPC 7411)	(1) None. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50 %.	(1) None. (2) None. (3) None.	
(b) Storage and warehouse services (CPC 742)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
(c) Freight transport agency services (CPC 748) ¹	(1) Unbound*. (2) None. (3) None.	(1) Unbound*. (2) None. (3) None.	

¹ Including freight forwarding services. These services mean the activities 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.

* A commitment on this mode of delivery is not feasible.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence			
Sectors and sub-sectors	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Other (part of CPC 749) ¹	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	
Dredging services	(1) Unbound. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 49 %. Five years from the date of entry into force of this Agreement, this capital limitation shall be 51 %.	(1) Unbound. (2) None. (3) None.	

¹ Include the following activities: bill auditing; freight brokerage services; freight inspection, weighing and sampling services; freight receiving and acceptance services; transportation document preparation services. These services are provided on behalf of cargo owners.

SECTION B

SCHEDULE OF SPECIFIC COMMITMENTS IN LIBERALISATION OF INVESTMENT IN NON-SERVICES SECTORS

EXPLANATORY NOTES

The list of this Schedule is composed of the following elements:

- (a) the first column indicates the sector or sub-sector in which the commitment is undertaken by Viet Nam, and the scope of liberalisation to which the reservations apply; and
- (b) the second column describes the applicable reservations.

Sector or sub-sector	Description of reservations
1. AGRICULTURE	Unbound for cultivating, producing or processing rare or precious plants, breeding or husbandry of precious or rare wild animal and processing of those plants or animals (including both living animals and processed matter taken from animals) ¹ . No investment licence shall be issued to foreign investors in these sectors and sub-sectors. ²
2. FORESTRY	Unbound.
3. FISHING AND AQUACULTURE	Unbound.
4. MINING AND QUARRYING ³	
A. Extraction of crude petroleum and natural gas ⁴ (ISIC rev3.1:111, 112)	Unbound.
B. Mining of metal ores (ISICrev3.1:1310, 1320)	Unbound.
C. Other mining and quarrying (ISIC rev 3.1:1410)	Unbound.

¹ List of rare or precious plants and animals can be found in website: www.kiemlam.org.vn.

² For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

³ The horizontal limitation on public utilities applies.

⁴ Does not include services incidental to mining rendered on a fee or contract basis at oil and gas fields.

Sector or sub-sector	Description of reservations
5. MANUFACTURING ¹	
A. Manufacture of food products and beverages (ISIC rev3.1:15)	None, except: Production of alcoholic beverages and soft drink (ISIC 1551): Unbound.
B. Manufacture of tobacco products (ISIC rev3.1:16)	Unbound.
C. Manufacture of textiles (ISIC rev3.1:17)	None.
D. Manufacture of wearing apparel; dressing and dyeing of fur (ISIC rev3.1:18)	None.
E. Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear (ISIC rev3.1:19)	None.
F. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (ISIC rev3.1:20)	None, except measures to protect natural forest.

¹ This sector does not include advisory services incidental to manufacturing. This sector does not include remanufacturing.

Sector or sub-sector	Description of reservations
G. Manufacture of paper and paper products (ISIC rev3.1:21)	None.
H. Publishing, printing and reproduction of recorded media ¹ (ISIC rev 3.1: 22)	Unbound.
I. Manufacture of coke oven products (ISIC rev3.1:231)	None.
J. Manufacture of refined petroleum products ² (ISIC rev3.1:2320)	Unbound.
K. Manufacture of chemicals and chemical products other than explosives (ISIC rev3.1:24)	None except: Production of industrial explosive devices (ISIC 2429). No investment license shall be issued to foreign investors ³ in these sectors and sub-sectors. ⁴

¹

The sector is limited to manufacturing activities. It does not include activities which are audiovisual-related or present a cultural content.

²

The horizontal limitation on public utilities applies.

³

For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014

⁴

For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

Sector or sub-sector	Description of reservations
L. Manufacture of rubber and plastics products (ISIC rev3.1:25)	None.
M. Manufacture of other non- metallic mineral products (ISIC rev3.1:26)	<p>None except:</p> <p>Production of construction glasses (ISIC 2610): Investment in these sub-sectors shall be subject to planning of the Government.</p> <p>Production of clay bricks (ISIC 2693): Investment in these sub-sectors shall be subject to planning of the Government.</p> <p>Production of vertical shaft cement production equipment and baked earth bricks and tiles (ISIC 2694): Investment in these sub-sectors shall be subject to planning of the Government.</p> <p>Production of ready mixed concrete, stone crushing (ISIC 2695): Investment in these sub-sectors shall be subject to planning of the Government.</p>
N. Manufacture of basic metals (ISIC rev3.1:27)	<p>None except:</p> <p>Production of D6-D32 mm construction steel rods and D15-D114mm seam steel pipe; zinc galvanized and color sheets (ISIC 2710): Unbound for foreign investment in these sectors and sub-sectors.</p>
O. Manufacture of fabricated metal products, except machinery and equipment (ISIC rev3.1:28)	None.

Sector or sub-sector	Description of reservations
P. Manufacture of machinery	
(a) Manufacture of general purpose machinery (ISIC rev 3.1:291)	None.
(b) Manufacture of special machinery other than weapons and munitions (ISIC rev3.1:292)	None, except: Production of firecrackers, including fireworks (ISIC 2927): No investment license shall be issued to foreign investors ¹ in these sectors and sub-sectors. ²
(c) Manufacture of domestic appliances n.e.c (ISIC rev3.1:2930)	None.
(d) Manufacture of office, accounting and computing machinery (ISIC rev3.1:30)	None.
(e) Manufacture of electrical machinery and apparatus n.e.c. (ISIC rev3.1:31)	None, except: Production of sky-lanterns (ISIC 3150): No investment license shall be issued to foreign investors ³ in these sectors and sub-sectors. ⁴

¹

For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014

²

For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

³

For the purpose of this reservation, the term "Foreign investor" can be found in the Law on Investment, 2014.

⁴

For greater certainty, nothing in this commitment shall be construed as preventing Viet Nam from issuing investment licences in these sectors or sub-sectors to investors of the other Party.

Sector or sub-sector	Description of reservations
(f) Manufacture of radio, television and communication equipment and apparatus ¹ (ISIC rev3.1:32)	None.
Q. Manufacture of medical, precision and optical instruments, watches and clocks (ISIC rev3.1:33)	None.
R. Manufacture of motor vehicles, trailers and semi-trailers (ISIC rev3.1:34)	None, except investment in automobile assembly and manufacture (ISIC 3410) shall be subject to planning of the Government which may give preferences to local investors ²
S. Manufacture of other (non- military) transport equipment	
(a) Building and repairing of ships (ISIC 3511)	None, except: <ul style="list-style-type: none"> - Unbound for foreign investment in production of under 10000DWT cargo ships; under 800 TEU container ships; lighters and under 500 seats passenger ships (ISIC 3511). - Joint venture requirement and the foreign equity participation shall not exceed 50 %.

¹ This sector does not include equipment and apparatus which include pre-installed contents.

² For illustrative purpose, local manufacturer of motorcycles may be given privileges in terms of production quantity to meet the demand of domestic market and location preferences.

Sector or sub-sector	Description of reservations
(b) Manufacture of railway and tramway locomotives and rolling stock (part of ISIC rev 3.1: 3520)	None, except only joint venture form is permitted and foreign equity participation shall not exceed 49 %.
(c) Manufacture of aircraft and spacecraft (part of ISIC rev 3.1: 3530)	None, except joint venture requirement and the foreign equity participation shall not exceed 49 %.
(d) Manufacture of motorcycles (part of ISIC rev 3.1: 3591)	None, except investment in motorcycle assembly and manufacture (ISIC 3591) shall be subject to planning of the Government which may give preferences to local investors.
(e) Manufacture of bicycles and invalid carriages (part of ISIC rev 3.1: 3592)	None.
T. Manufacture of furniture; manufacturing n.e.c. (part of ISIC rev 3.1: 361, 369)	None.
U. Recycling (ISIC rev 3.1:37)	None, except: Foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.

Sector or sub-sector	Description of reservations
5. PRODUCTION; TRANSMISSION AND DISTRIBUTION ON OWN ACCOUNT OF ELECTRICITY, GAS, STEAM AND HOT WATER¹ (excluding Nuclear Based Electricity Generation)	
A. Production of electricity; transmission and distribution of electricity on own account (part of ISIC rev 3.1: 4010)²	Unbound.
B. Manufacture of gas; distribution of gaseous fuels through mains on own account (part of ISIC rev 3.1: 4020)³	Unbound.
C. Production of steam and hot water; distribution of steam and hot water on own account (part of ISIC rev 3.1: 4030)⁴	Unbound.

¹ The horizontal limitation on public utilities applies.

² Does not include operation of electricity transmission and distribution systems on a fee or contract basis, which are energy services.

³ 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 energy services.

⁴ 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 energy services.

Specific Commitments in Conformity with Section D
(Temporary Presence of Natural Persons for Business Purposes)
of Chapter 8 (Liberalisation of Investments,
Trade in Services and Electronic Commerce)

1. The list of commitments specified in this Appendix indicates the sectors liberalised pursuant to Articles 8.7 (Schedule of Specific Commitments) and 8.13 (Schedule of Specific Commitments) for which limitations apply on business visitors, intra-corporate transferees, business sellers and contractual service suppliers in accordance with Articles 8.15 (Intra-Corporate Transferees and Business Visitors), 8.16 (Business Sellers) and 8.17 (Contractual Service Suppliers). This list is composed of the following elements:
 - (a) the first column indicates the sector or sub-sector in which limitations apply; and
 - (b) the second column describes the applicable limitations.
2. Viet Nam does not undertake any commitment for business visitors or intra-corporate transferees in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).

3. Viet Nam does not undertake any commitment for business sellers in sectors which are not liberalised (remain unbound) pursuant to Articles 8.4 (Market Access) and 8.10 (Market Access).
4. Viet Nam does not undertake any commitment for contractual service suppliers in sectors which are not listed in Article 8.17 (Contractual Service Suppliers).
5. Commitments on business visitors, intra-corporate transferees, business sellers and contractual service suppliers 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 or management dispute or negotiation.
6. The list of commitments specified in this Appendix does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures when they do not constitute a limitation within the meaning of Section D (Temporary Presence of Natural Persons for Business Purposes). Those measures, such as the need to obtain a license, the need to obtain recognition of qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and the need to have a legal domicile in the territory where the economic activity is performed, even if not listed in this Appendix, apply in any case to business visitors, intra-corporate transferees, business sellers and contractual service suppliers of the Union.

7. All requirements pursuant to the laws and regulations of Viet Nam regarding entry, stay, work and social security measures continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements even if not listed in this Appendix.
8. In accordance with paragraph 6 of Article 8.1 (Objectives and Scope), the list of commitments specified in this Appendix does not include measures concerning subsidies granted by a Party.
9. The list of commitments specified in this Appendix is without prejudice to the existence of public monopolies and exclusive rights as described in the list of commitments on liberalisation of investments set out in Appendix 8-B-1.
10. The rights and obligations arising from this Agreement, including the list of commitments specified in the table in this Appendix, shall have no direct effect and confer no rights directly on natural or juridical persons.

Sector or sub-sector	Description of reservations
ALL SECTORS	<p>Intra-corporate transferees</p> <p>At least 20 % of managers, executives and specialists shall be Vietnamese nationals, unless they cannot be substituted by Vietnamese. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise.</p>
1. BUSINESS SERVICES	
B. Computer and related services (CPC 84)	The chief of the branch has to be a resident in Viet Nam.
F. Other business services	
(c) Management consultant services (CPC 865)	The chief of the branch has to be a resident in Viet Nam.
(d) Services related to management consulting – CPC 866, except CPC 86602) Arbitration and conciliation services for commercial disputes between businesses (CPC 86602)**)	The chief of the branch has to be a resident in Viet Nam.

Sector or sub-sector	Description of reservations
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	
A. General construction work for building (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)	The chief of the branch has to be a resident in Viet Nam.
4. DISTRIBUTION SERVICES	
D. Franchising services (CPC 8929)	The chief of the branch has to be a resident in Viet Nam.
5. EDUCATIONAL SERVICES	
	Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields. With regard to points (C), (D), and (E) below, the education content must be approved by Viet Nam's Ministry of Education and Training.

Sector or sub-sector	Description of reservations
C. Higher education services (CPC 923) D. Adult education (CPC 924) E. Other education services (CPC 929 including foreign language training)	Foreign teachers who wish to work in Viet Nam shall have at least 5 years of teaching experience, and their qualifications shall be recognised by the competent authority.
9. TOURISM AND TRAVEL RELATED SERVICES	
B. Travel agencies and tour operator services (CPC 7471)	Tourist guides in foreign-invested enterprises shall be Vietnamese citizens.
11. TRANSPORT SERVICES	
A. Maritime transport	
(a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint - ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be a Vietnamese citizen.

Sector or sub-sector	Description of reservations
(c) Maritime agency services ¹ (CPC 748*)	Union managers are allowed to work in ship agencies.
D. Road transport	
(a) Passenger transportation (CPC 7121+7122)	100 % of a joint-venture's drivers shall be Vietnamese citizens.
(b) Freight transportation (CPC 7123))	

¹ Maritime agency services or ship agency services are services which the ship agent is authorised to undertake, in the name of the ship owner or the ship operator, to perform services connected with the ship's operations at the port including arrangement of the ship's entry and departure; concluding contracts of carriage, marine insurance contracts, contracts for cargo handling, charter parties, and recruitment agreements; issuing and signing bills of lading or similar documents; supplying stores, bunkers and provisions to the ship; submitting ship's sea protests; communicating with the ship owner or the ship operator; arranging relevant services for ship crew; receiving and paying all amounts incident to the ship's operation; handling claims arising from contracts of carriage and or marine accidents, and supplying other services in connection with the ship as required.

Exemption for Viet Nam on National Treatment

1. In the following sectors, subsectors or activities, Viet Nam may adopt or maintain any measure with respect to the operation of an enterprise as defined in subparagraphs 1(e) and 1(m) of Article 8.2 (Definitions) that is not in conformity with paragraph 2 of Article 8.5 (National Treatment), provided that such measure is not inconsistent with the commitments set out in Annex 8-B (Viet Nam's Schedule of Specific Commitments):
 - (a) newspapers and news-gathering agencies, printing, publishing, radio and television broadcasting, in any form;
 - (b) production and distribution of cultural products, including video records;
 - (c) production, distribution, and projection of television programmes and cinematographic works;

- (d) investigation and security;
- (e) geodesy and cartography;
- (f) secondary and primary education services;
- (g) oil and gas, mineral and natural resources exploration, prospecting and exploitation;
- (h) hydroelectricity and nuclear power; power transmission and/or distribution;
- (i) cabotage transport services;
- (j) fishery and aquaculture;
- (k) forestry and hunting;
- (l) lottery, betting and gambling;

- (m) judicial administration services, including but not limited to services relating to nationality;
- (n) civil enforcement;
- (o) production of military materials or equipment;
- (p) operation and management of river ports, sea ports and airports; and
- (q) subsidies.

2. If Viet Nam adopts or maintains such a measure after the date of entry into force of this Agreement, it shall not require an investor of the Union, by reason of its nationality, to sell or otherwise dispose of an enterprise existing when that measure enters into effect.



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 7

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Socialist Republic of Viet Nam

COVERAGE OF GOVERNMENT PROCUREMENT FOR THE UNION

SECTION A

CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to the entities of the central government listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods as specified in Section D (Goods):	SDR	130 000
Services as specified in Section E (Services):	SDR	130 000
Construction services as specified in Section F (Construction Services):	SDR	5 000 000

A. List of European Union Entities

1. The Council of the European Union
2. The European Commission
3. European External Action Service (EEAS)

B. List of Central Government Entities of the Member States

BELGIUM

- | | |
|---|--|
| 1. Services publics fédéraux:
SPF Chancellerie du Premier Ministre;
SPF Personnel et Organisation;

SPF Budget et Contrôle de la Gestion;
SPF Technologie de l'Information et de la (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; | 1. Federale Overheidsdiensten:
FOD Kanselarij van de Eerste Minister;
FOD Kanselarij Personeel en Organisatie;
FOD Budget en Beheerscontrole;
FOD Informatie- en Communicatietechnologie Communication (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; |
|---|--|

SPF Santé publique, Sécurité de la Chaîne alimentaire et Environnement;	FOD Volksgezondheid, Veiligheid van de Voedselketen en Leefmilieu;
SPF Justice;	FOD Justitie;
SPF Economie, PME, Classes moyennes et Energie;	FOD Economie, KMO, Middenstand en Energie;
Ministère de la Défense;	Ministerie van Landsverdediging;
Service public de programmation Intégration sociale, Lutte contre la pauvreté Et Economie sociale;	Programmatorische Overheidsdienst Maatschappelijke Integratie, Armoedsbestrijding en sociale Economie;
Service public fédéral de Programmation Développement durable;	Programmatorische federale Overheidsdienst Duurzame Ontwikkeling;
Service public fédéral de Programmation Politique scientifique;	Programmatorische federale Overheidsdienst Wetenschapsbeleid;
2. Régie des Bâtiments:	2. Regie der Gebouwen:
Office national de Sécurité sociale;	Rijksdienst voor sociale Zekerheid;
Institut national d'Assurance sociales Pour travailleurs indépendants;	Rijksinstituut voor de sociale Verzekeringen der Zelfstandigen;
Institut national d'Assurance Maladie-Invalidité;	Rijksinstituut voor Ziekte- en Invaliditeitsverzekering;
Office national des Pensions;	Rijksdienst voor Pensioenen;
Caisse auxiliaire d'Assurance Maladie-Invalidité;	Hulpkas voor Ziekte-en Invaliditeitsverzekering;
Fond des Maladies professionnelles;	Fonds voor Beroepsziekten;
Office national de l'Emploi;	Rijksdienst voor Arbeidsvoorziening;
La Poste ¹	De Post ¹

¹ Postal activities as per act of 24 December 1993.

BULGARIA

1. Администрация на Народното събрание (Administration of the National Assembly)
2. Администрация на Президента (Administration of the President)
3. Администрация на Министерския съвет (Administration of the Council of Ministers)
4. Конституционен съд (Constitutional Court)
5. Българска народна банка (Bulgarian National Bank)
6. Министерство на външните работи (Ministry of Foreign Affairs)
7. Министерство на вътрешните работи (Ministry of the Interior)
8. Министерство на извънредните ситуации (Ministry of Emergency Situations)
9. Министерство на държавната администрация и административната реформа (Ministry of State Administration and Administrative Reform)
10. Министерство на земеделието и храните (Ministry of Agriculture and Food)

11. Министерство на здравеопазването (Ministry of Health)
12. Министерство на икономиката и енергетиката (Ministry of Economy and Energy)
13. Министерство на културата (Ministry of Culture)
14. Министерство на образованието и науката (Ministry of Education and Science)
15. Министерство на околната среда и водите (Ministry of Environment and Water)
16. Министерство на отбраната (Ministry of Defence)
17. Министерство на правосъдието (Ministry of Justice)
18. Министерство на регионалното развитие и благоустройството (Ministry of Regional Development and Public Works)
19. Министерство на транспорта (Ministry of Transport)
20. Министерство на труда и социалната политика (Ministry of Labour and Social Policy)
21. Министерство на финансите (Ministry of Finance)

22. държавни агенции, държавни комисии, изпълнителни агенции и други държавни институции, създадени със закон или с постановление на Министерския съвет, които имат функции във връзка с осъществяването на изпълнителната власт (state agencies, state commissions, executive agencies and other state authorities established by law or by Council of Ministers' decree having a function relating to the exercise of executive power):
23. Агенция за ядрено регулиране (Nuclear Regulatory Agency)
24. Държавна комисия за енергийно и водно регулиране (Energy and Water State Regulatory Commission)
25. Държавна комисия по сигурността на информацията (State Commission on Information Security)
26. Комисия за защита на конкуренцията (Commission for Protection of Competition)
27. Комисия за защита на личните данни (Commission for Personal Data Protection)
28. Комисия за защита от дискриминация (Commission for Protection Against Discrimination)
29. Комисия за регулиране на съобщенията (Communications Regulation Commission)
30. Комисия за финансов надзор (Financial Supervision Commission)

31. Патентно ведомство на Република България (Patent Office of the Republic of Bulgaria)
32. Сметна палата на Република България (National Audit Office of the Republic of Bulgaria)
33. Агенция за приватизация (Privatisation Agency)
34. Агенция за следприватизационен контрол (Agency for Post-privatisation Control)
35. Български институт по метрология (Bulgarian Institute for Metrology)
36. Държавна агенция “Архиви” (State Agency "Archives")
37. Държавна агенция “Държавен резерв и военновременни запаси” (State Agency "State Reserve and War-Time Stocks")
38. Държавна агенция за бежанците (State Agency for Refugees)
39. Държавна агенция за българите в чужбина (State Agency for Bulgarians Abroad)
40. Държавна агенция за закрила на детето (State Agency for Child Protection)
41. Държавна агенция за информационни технологии и съобщения (State Agency for Information Technology and Communications)

42. Държавна агенция за метрологичен и технически надзор (State Agency for Metrological and Technical Surveillance)
43. Държавна агенция за младежта и спорта (State Agency for Youth and Sports)
44. Държавна агенция по туризма (State Agency for Tourism)
45. Държавна комисия по стоковите борси и тържища (State Commission on Commodity Exchanges and Market-places)
46. Институт по публична администрация и европейска интеграция (Institute of Public Administration and European Integration)
47. Национален статистически институт (National Statistical Institute)
48. Агенция “Митници” (Customs Agency)
49. Агенция за държавна и финансова инспекция (Public Financial Inspection Agency)
50. Агенция за държавни вземания (State Receivables Collection Agency)
51. Агенция за социално подпомагане (Social Assistance Agency)

52. Държавна агенция “Национална сигурност” (State Agency "National Security")
53. Агенция за хората с увреждания (Agency for Persons with Disabilities)
54. Агенция по вписванията (Registry Agency)
55. Агенция по енергийна ефективност (Energy Efficiency Agency)
56. Агенция по заетостта (Employment Agency)
57. Агенция по геодезия, картография и кадастър (Geodesy, Cartography and Cadastre Agency)
58. Агенция по обществени поръчки (Public Procurement Agency)
59. Българска агенция за инвестиции (Bulgarian Investment Agency)
60. Главна дирекция “Гражданска въздухоплавателна администрация” (General Directorate "Civil Aviation Administration")
61. Дирекция за национален строителен контрол (Directorate for National Construction Supervision)
62. Държавна комисия по хазарта (State Commission on Gambling)

63. Изпълнителна агенция “Автомобилна администрация” (Executive Agency "Automobile Administration")
64. Изпълнителна агенция “Борба с градушките” (Executive Agency "Hail Suppression")
65. Изпълнителна агенция “Българска служба за акредитация” (Executive Agency "Bulgarian Accreditation Service")
66. Изпълнителна агенция “Главна инспекция по труда” (Executive Agency "General Labour Inspectorate")
67. Изпълнителна агенция “Железопътна администрация” (Executive Agency "Railway Administration")
68. Изпълнителна агенция “Морска администрация” (Executive Agency "Maritime Administration")
69. Изпълнителна агенция “Национален филмов център” (Executive Agency "National Film Centre")
70. Изпълнителна агенция "Пристанищна администрация" (Executive Agency "Port Administration")

71. Изпълнителна агенция “Проучване и поддържане на река Дунав” (Executive Agency "Exploration and Maintenance of the Danube River")
72. Фонд "Републиканска пътна инфраструктура" (National Infrastructure Fund)
73. Изпълнителна агенция за икономически анализи и прогнози (Executive Agency for Economic Analysis and Forecasting)
74. Изпълнителна агенция за насърчаване на малките и средни предприятия (Executive Agency for Promotion of Small and Medium Enterprises)
75. Изпълнителна агенция по лекарствата (Executive Agency on Medicines)
76. Изпълнителна агенция по лозата и виното (Executive Agency on Vine and Wine)
77. Изпълнителна агенция по околна среда (Executive Environment Agency)
78. Изпълнителна агенция по почвените ресурси (Executive Agency on Soil Resources)
79. Изпълнителна агенция по рибарство и аквакултури (Executive Agency on Fisheries and Aquaculture)

80. Изпълнителна агенция по селекция и репродукция в животновъдството (Executive Agency for Selection and Reproduction in Animal Husbandry)
81. Изпълнителна агенция по сортоизпитване, апробация и семеконтрол (Executive Agency for Plant Variety Testing, Field Inspection and Seed Control)
82. Изпълнителна агенция по трансплантация (Transplantation Executive Agency)
83. Изпълнителна агенция по хидромелиорации (Executive Agency on Hydromelioration)
84. Комисията за защита на потребителите (Commission for Consumer Protection)
85. Контролно-техническата инспекция (Control Technical Inspectorate)
86. Национална агенция за приходите (National Revenue Agency)
87. Национална ветеринарномедицинска служба (National Veterinary Service)
88. Национална служба за растителна защита (National Service for Plant Protection)
89. Национална служба по зърното и фуражите (National Grain and Feed Service)

90. Държавна агенция по горите (State Forestry Agency)
91. Национална комисия за борба с трафика на хора (Bulgarian National Anti-Trafficking Commission)
92. Национален център за информация и документация (National Center for Information and Documentation)
93. Национален център по радиобиология и радиационна защита (National Centre for Radiobiology and Radiation Protection)
94. Национална служба за съвети в земеделието (National Agricultural Advisory Service)

CZECH REPUBLIC

1. Ministerstvo dopravy (Ministry of Transport)
2. Ministerstvo financí (Ministry of Finance)
3. Ministerstvo kultury (Ministry of Culture)
4. Ministerstvo obrany (Ministry of Defence)
5. Ministerstvo pro místní rozvoj (Ministry for Regional Development)

6. Ministerstvo práce a sociálních věcí (Ministry of Labour and Social Affairs)
7. Ministerstvo průmyslu a obchodu (Ministry of Industry and Trade)
8. Ministerstvo spravedlnosti (Ministry of Justice)
9. Ministerstvo školství, mládeže a tělovýchovy (Ministry of Education, Youth and Sports)
10. Ministerstvo vnitra (Ministry of the Interior)
11. Ministerstvo zahraničních věcí (Ministry of Foreign Affairs)
12. Ministerstvo zdravotnictví (Ministry of Health)
13. Ministerstvo zemědělství (Ministry of Agriculture)
14. Ministerstvo životního prostředí (Ministry of the Environment)
15. Poslanecká sněmovna PČR (Chamber of Deputies of the Parliament of the Czech Republic)
16. Senát PČR (Senate of the Parliament of the Czech Republic)
17. Kancelář prezidenta (Office of the President)

18. Český statistický úřad (Czech Statistical Office)
19. Český úřad zeměměřičský a katastrální (Czech Office for Surveying, Mapping and Cadastre)
20. Úřad průmyslového vlastnictví (Industrial Property Office)
21. Úřad pro ochranu osobních údajů (Office for Personal Data Protection)
22. Bezpečnostní informační služba (Security Information Service)
23. Národní bezpečnostní úřad (National Security Authority)
24. Česká akademie věd (Academy of Sciences of the Czech Republic)
25. Vězeňská služba (Prison Service)
26. Český báňský úřad (Czech Mining Authority)
27. Úřad pro ochranu hospodářské soutěže (Office for the Protection of Competition)
28. Správa státních hmotných rezerv (Administration of the State Material Reserves)

29. Státní úřad pro jadernou bezpečnost (State Office for Nuclear Safety)
30. Energetický regulační úřad (Energy Regulatory Office)
31. Úřad vlády České republiky (Office of the Government of the Czech Republic)
32. Ústavní soud (Constitutional Court)
33. Nejvyšší soud (Supreme Court)
34. Nejvyšší správní soud (Supreme Administrative Court)
35. Nejvyšší státní zastupitelství (Supreme Public Prosecutor's Office)
36. Nejvyšší kontrolní úřad (Supreme Audit Office)
37. Kancelář Veřejného ochránce práv (Office of the Public Defender of Rights)
38. Grantová agentura České republiky (Grant Agency of the Czech Republic)
39. Státní úřad inspekce práce (State Labour Inspection Office)

40. Český telekomunikační úřad (Czech Telecommunication Office)
41. Ředitelství silnic a dálnic ČR (ŘSD) (Road and Motorway Directorate of the Czech Republic)

DENMARK

1. Folketinget — The Danish Parliament Rigsrevisionen — The National Audit Office
2. Statsministeriet — The Prime Minister's Office
3. Udenrigsministeriet — Ministry of Foreign Affairs
4. Beskæftigelsesministeriet — Ministry of Employment
- 5 styrelser og institutioner — 5 agencies and institutions
5. Domstolsstyrelsen — The Court Administration
6. Finansministeriet — Ministry of Finance
- 5 styrelser og institutioner — 5 agencies and institutions

7. Forsvarsministeriet — Ministry of Defence

5 styrelser og institutioner — 5 agencies and Institutions

8. Ministeriet for Sundhed og Forebyggelse — Ministry of the Interior and Health

Adskillige styrelser og institutioner, herunder Statens Serum Institut — Several agencies and institutions, including Statens Serum Institut

9. Justitsministeriet — Ministry of Justice

Rigspolitichefen, anklagemyndigheden samt 1 direktorat og et antal styrelser — Commissioner of Police, 1 directorate and a number of agencies

10. Kirkeministeriet — Ministry of Ecclesiastical Affairs

10 stiftsøvrigheder — 10 diocesan authorities

11. Kulturministeriet — Ministry of Culture

4 styrelser samt et antal statsinstitutioner — A Department and a number of institutions

12. Miljøministeriet — Ministry of the Environment

5 styrelser — 5 agencies

13. Ministeriet for Flygtninge, Indvandrere og Integration — Ministry of Refugee, Immigration and Integration Affairs

1 styrelse — 1 agency

14. Ministeriet for Fødevarer, Landbrug og Fiskeri — Ministry of Food, Agriculture and Fisheries

4 direktorater og institutioner — 4 directorates and institutions

15. Ministeriet for Videnskab, Teknologi og Udvikling — Ministry of Science, Technology and Innovation

Adskillige styrelser og institutioner, Forskningscenter Risø og Statens uddannelsesbygninger — Several agencies and institutions, including Risoe National Laboratory and Danish National Research and Education Buildings

16. Skatteministeriet — Ministry of Taxation

1 styrelse og institutioner — 1 agency and several institutions

17. Velfærdsministeriet — Ministry of Welfare

3 styrelser og institutioner — 3 agencies and several institutions

18. Transportministeriet — Ministry of Transport

7 styrelser og institutioner, herunder Øresundsbrokonsortiet — 7 agencies and institutions, including Øresundsbrokonsortiet

19. Undervisningsministeriet — Ministry of Education

3 styrelser, 4 undervisningsinstitutioner og 5 andre institutioner — 3 agencies, 4 educational establishments, 5 other institutions

20. Økonomi- og Erhvervsministeriet — Ministry of Economic and Business Affairs

Adskillige styrelser og institutioner — Several agencies and institutions

21. Klima- og Energiministeriet — Ministry for Climate and Energy

3 styrelser og institutioner — 3 agencies and institutions

GERMANY

1.	Federal Foreign Office	Auswärtiges Amt
2.	Federal Chancellery	Bundeskanzleramt
3.	Federal Ministry of Labour and Social Affairs	Bundesministerium für Arbeit und Soziales
4.	Federal Ministry of Education and Research	Bundesministerium für Bildung und Forschung
5.	Federal Ministry for Food, Agriculture and Consumer Protection	Bundesministerium für Ernährung, Landwirtschaft und Verbraucherschutz
6.	Federal Ministry of Finance	Bundesministerium der Finanzen
7.	Federal Ministry of the Interior (civil goods only)	Bundesministerium des Innern
8.	Federal Ministry of Health	Bundesministerium für Gesundheit
9.	Federal Ministry for Family Affairs, Senior Citizens, Women and Youth	Bundesministerium für Familie, Senioren, Frauen und Jugend
10.	Federal Ministry of Justice	Bundesministerium der Justiz
11.	Federal Ministry of Transport, Building and Urban Affairs	Bundesministerium für Verkehr, Bau und Stadtentwicklung
12.	Federal Ministry of Economic Affairs and Technology	Bundesministerium für Wirtschaft und Technologie
13.	Federal Ministry for Economic Co-operation and Development	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung
14.	Federal Ministry of Defence	Bundesministerium der Verteidigung
15.	Federal Ministry of Environment, Nature Conservation and Reactor Safety	Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit

ESTONIA

1. Vabariigi Presidendi Kantselei (Office of the President of the Republic of Estonia)
2. Eesti Vabariigi Riigikogu (Parliament of the Republic of Estonia)
3. Eesti Vabariigi Riigikohus (Supreme Court of the Republic of Estonia)
4. Riigikontroll (The State Audit Office of the Republic of Estonia)
5. Õiguskantsler (Legal Chancellor)
6. Riigikantselei (The State Chancellery)
7. Rahvusarhiiv (The National Archives of Estonia)
8. Haridus- ja Teadusministeerium (Ministry of Education and Research)
9. Justiitsministeerium (Ministry of Justice)
10. Kaitseministeerium (Ministry of Defence)
11. Keskkonnaministeerium (Ministry of Environment)
12. Kultuuriministeerium (Ministry of Culture)

13. Majandus- ja Kommunikatsiooniministeerium (Ministry of Economic Affairs and Communications)
14. Põllumajandusministeerium (Ministry of Agriculture)
15. Rahandusministeerium (Ministry of Finance)
16. Siseministeerium (Ministry of Internal Affairs)
17. Sotsiaalministeerium (Ministry of Social Affairs)
18. Välisministeerium (Ministry of Foreign Affairs)
19. Keeleinspektsioon (The Language Inspectorate)
20. Riigiprokuratuur (Prosecutor's Office)
21. Teabeamet (The Information Board)
22. Maa-amet (Estonian Land Board)
23. Keskkonnainspektsioon (Environmental Inspectorate)
24. Metsakaitse- ja Metsauenduskeskus (Centre of Forest Protection and Silviculture)

25. Muinsuskaitseamet (The Heritage Board)
26. Patendiamet (Patent Office)
27. Tehnilise Järelevalve Amet (The Estonian Technical Surveillance Authority)
28. Tarbijakaitseamet (The Consumer Protection Board)
29. Riigihangete Amet (Public Procurement Office)
30. Taimetoodangu Inspektsioon (The Plant Production Inspectorate)
31. Põllumajanduse Registrate ja Informatsiooni Amet (Agricultural Registers and Information Board)
32. Veterinaar- ja Toiduamet (The Veterinary and Food Board)
33. Konkurentsiamet (The Estonian Competition Authority)
34. Maksu- ja Tolliamet (Tax and Customs Board)
35. Statistikaamet (Statistics Estonia)
36. Kaitsepolitseiamet (The Security Police Board)

37. Kodakondsus- ja Migratsiooniamet (Citizenship and Migration Board)
38. Piirivalveamet (National Board of Border Guard)
39. Politseiamet (National Police Board)
40. Eesti Kohtuekspertiisi ja Instituut (Forensic Service Centre)
41. Keskkriminaalpolitsei (Central Criminal Police)
42. Päästeamet (The Rescue Board)
43. Andmekaitse Inspektsioon (Estonian Data Protection Inspectorate)
44. Ravimiamet (State Agency of Medicines)
45. Sotsiaalkindlustusamet (Social Insurance Board)
46. Tööturuamet (Labour Market Board)
47. Tervishoiuamet (Health Care Board)
48. Tervisekaitseinspektsioon (Health Protection Inspectorate)
49. Tööinspektsioon (Labour Inspectorate)

50. Lennuamet (Estonian Civil Aviation Administration)
51. Maanteeamet (Estonian Road Administration)
52. Veeteede Amet (Maritime Administration)
53. Julgestuspolitsei (Central Law Enforcement Police)
54. Kaitseressursside Amet (Defence Resources Agency)
55. Kaitseväe Logistikakeskus (Logistics Centre of Defence Forces)

IRELAND

1. President's Establishment
2. Houses of the Oireachtas — [Parliament]
3. Department of the Taoiseach — [Prime Minister]
4. Central Statistics Office
5. Department of Finance
6. Office of the Comptroller and Auditor General
7. Office of the Revenue Commissioners

8. Office of Public Works
9. State Laboratory
10. Office of the Attorney General
11. Office of the Director of Public Prosecutions
12. Valuation Office
13. Commission for Public Service Appointments
14. Office of the Ombudsman
15. Chief State Solicitor's Office
16. Department of Justice, Equality and Law Reform
17. Courts Service
18. Prisons Service
19. Office of the Commissioners of Charitable Donations and Bequests
20. Department of the Environment, Heritage and Local Government
21. Department of Education and Science
22. Department of Communications, Energy and Natural Resources

23. Department of Agriculture, Fisheries and Food
24. Department of Transport
25. Department of Health and Children
26. Department of Enterprise, Trade and Employment
27. Department of Arts, Sports and Tourism
28. Department of Defence
29. Department of Foreign Affairs
30. Department of Social and Family Affairs
31. Department of Community, Rural and Gaeltacht — [Gaelic speaking regions] Affairs
32. Arts Council
33. National Gallery

GREECE

1. Υπουργείο Εσωτερικών (Ministry of Interior)
2. Υπουργείο Εξωτερικών (Ministry of Foreign Affairs)

3. Υπουργείο Οικονομίας και Οικονομικών (Ministry of Economy and Finance)
4. Υπουργείο Ανάπτυξης (Ministry of Development)
5. Υπουργείο Δικαιοσύνης (Ministry of Justice)
6. Υπουργείο Εθνικής Παιδείας και Θρησκευμάτων (Ministry of Education and Religion)
7. Υπουργείο Πολιτισμού (Ministry of Culture)
8. Υπουργείο Υγείας και Κοινωνικής Αλληλεγγύης (Ministry of Health and Social Solidarity)
9. Υπουργείο Περιβάλλοντος, Χωροταξίας και Δημοσίων Έργων (Ministry of Environment, Physical Planning and Public Works)
10. Υπουργείο Απασχόλησης και Κοινωνικής Προστασίας (Ministry of Employment and Social Protection)
11. Υπουργείο Μεταφορών και Επικοινωνιών (Ministry of Transport and Communications)
12. Υπουργείο Αγροτικής Ανάπτυξης και Τροφίμων (Ministry of Rural Development and Food)

13. Υπουργείο Εμπορικής Ναυτιλίας, Αιγαίου και Νησιωτικής Πολιτικής (Ministry of Mercantile Marine, Aegean and Island Policy)
14. Υπουργείο Μακεδονίας- Θράκης (Ministry of Macedonia and Thrace)
15. Γενική Γραμματεία Επικοινωνίας (General Secretariat of Communication)
16. Γενική Γραμματεία Ενημέρωσης (General Secretariat of Information)
17. Γενική Γραμματεία Νέας Γενιάς (General Secretariat for Youth)
18. Γενική Γραμματεία Ισότητας (General Secretariat of Equality)
19. Γενική Γραμματεία Κοινωνικών Ασφαλίσεων (General Secretariat for Social Security)
20. Γενική Γραμματεία Απόδημου Ελληνισμού (General Secretariat for Greeks Living Abroad)
21. Γενική Γραμματεία Βιομηχανίας (General Secretariat for Industry)
22. Γενική Γραμματεία Έρευνας και Τεχνολογίας (General Secretariat for Research and Technology)

23. Γενική Γραμματεία Αθλητισμού (General Secretariat for Sports)
24. Γενική Γραμματεία Δημοσίων Έργων (General Secretariat for Public Works)
25. Γενική Γραμματεία Εθνικής Στατιστικής Υπηρεσίας Ελλάδος (National Statistical Service)
26. Εθνικό Συμβούλιο Κοινωνικής Φροντίδας (National Welfare Council)
27. Οργανισμός Εργατικής Κατοικίας (Workers' Housing Organisation)
28. Εθνικό Τυπογραφείο (National Printing Office)
29. Γενικό Χημείο του Κράτους (General State Laboratory)
30. Ταμείο Εθνικής Οδοποιίας (Greek Highway Fund)
31. Εθνικό Καποδιστριακό Πανεπιστήμιο Αθηνών (University of Athens)
32. Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης (University of Thessaloniki)
33. Δημοκρίτειο Πανεπιστήμιο Θράκης (University of Thrace)
34. Πανεπιστήμιο Αιγαίου (University of Aegean)

35. Πανεπιστήμιο Ιωαννίνων (University of Ioannina)
36. Πανεπιστήμιο Πατρών (University of Patras)
37. Πανεπιστήμιο Μακεδονίας (University of Macedonia)
38. Πολυτεχνείο Κρήτης (Polytechnic School of Crete)
39. Σιβιτανίδειος Δημόσια Σχολή Τεχνών και Επαγγελματιών (Sivitanidios Technical School)
40. Αιγινήτειο Νοσοκομείο (Eginitio Hospital)
41. Αρεταίειο Νοσοκομείο (Areteio Hospital)
42. Εθνικό Κέντρο Δημόσιας Διοίκησης (National Centre of Public Administration)
43. Οργανισμός Διαχείρισης Δημοσίου Υλικού (A.E. Public Material Management Organisation)
44. Οργανισμός Γεωργικών Ασφαλίσεων (Farmers' Insurance Organisation)
45. Οργανισμός Σχολικών Κτιρίων (School Building Organisation)
46. Γενικό Επιτελείο Στρατού (Army General Staff)

47. Γενικό Επιτελείο Ναυτικού (Navy General Staff)
48. Γενικό Επιτελείο Αεροπορίας (Airforce General Staff)
49. Ελληνική Επιτροπή Ατομικής Ενέργειας (Greek Atomic Energy Commission)
50. Γενική Γραμματεία Εκπαίδευσης Ενηλίκων (General Secretariat for Further Education)
51. Γενική Γραμματεία Εμπορίου (General Secretariat of Commerce)
52. Ελληνικά Ταχυδρομεία Hellenic Post (EL. TA)

SPAIN

Presidencia de 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 y Ciencia

Ministerio de Industria, Turismo y Comercio

Ministerio de Trabajo y Asuntos Sociales

Ministerio de Agricultura, Pesca y Alimentación

Ministerio de la Presidencia

Ministerio de Administraciones Públicas

Ministerio de Cultura

Ministerio de Sanidad y Consumo

Ministerio de Medio Ambiente

Ministerio de Vivienda

FRANCE

1. Ministères

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 et aux 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'emploi

Secrétariat d'Etat en charge du commerce, de l'artisanat, des PME, du tourisme et des services

Secrétariat d'Etat en charge du développement de la région-capitale

Secrétariat d'Etat en charge de l'aménagement du territoire

2. Etablissements publics nationaux

Académie de France à Rome

Académie de marine

Académie des sciences d'outre-mer

Agence Centrale des Organismes de Sécurité Sociale (A.C.O.S.S.)

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 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 hospitalier national 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 de la cinématographie

Institut national supérieur de formation et de recherche pour l'éducation des jeunes handicapés et les enseignements adaptés

Centre National d'Etudes et d'expérimentation du machinisme agricole, du génie rural, des eaux et des forêts (CEMAGREF)

Ecole nationale supérieure de Sécurité Sociale

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

Ecole centrale de Lille

Ecole 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 nationale d'administration

École nationale de l'aviation civile (ENAC)

École nationale des Chartes

École nationale d'équitation

Ecole Nationale du Génie de l'Eau et de l'environnement de Strasbourg

Écoles nationales d'ingénieurs

Ecole 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 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)

Ecole Nationale Supérieure des Sciences de l'information et des bibliothécaires

Écoles nationales vétérinaires

École nationale de voile

Écoles normales supérieures

École polytechnique

École de viticulture — Avize (Marne)

Etablissement national d'enseignement agronomique de Dijon

Établissement national des invalides de la marine (ENIM)

Établissement national de bienfaisance Koenigswarter

Fondation Carnegie

Fondation Singer-Polignac

Haras nationaux

Hôpital national de Saint-Maurice

Institut français d'archéologie orientale du Caire

Institut géographique national

Institut National des Appellations d'origine

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 des Sciences de l'Univers

Institut National des Sports et de l'Education Physique

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 national de la Légion d'honneur

Musée de la Poste

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

Palais de la découverte

Parcs nationaux

Universités

3. Autre organisme public national

Union des groupements d'achats publics (UGAP)

Agence Nationale pour l'emploi (A.N.P.E)

Autorité indépendante des marchés financiers

Caisse Nationale des Allocations Familiales (CNAF)

Caisse Nationale d'Assurance Maladie des Travailleurs Salariés (CNAMS)

Caisse Nationale d'Assurance-Vieillesse des Travailleurs Salariés (CNAVTS)

4. Institutions, autorités et juridictions indépendantes:

Présidence de la République

CROATIA

Hrvatski sabor (Croatian Parliament);

Predsjednik Republike Hrvatske (President of the Republic of Croatia);

Ured predsjednika Republike Hrvatske (Office of the President of the Republic of Croatia);

Ured predsjednika Republike Hrvatske po prestanku obnašanja dužnosti (Office of the President of the Republic of Croatia after the expiry of the term of office);

Vlada Republike Hrvatske (Government of the of the Republic of Croatia);

Uredi Vlade Republike Hrvatske (Offices of the Government of the Republic of Croatia);

Ministarstvo gospodarstva (Ministry of Economy);

Ministarstvo regionalnoga razvoja i fondova Europske unije (Ministry of Regional Development and EU Funds);

Ministarstvo financija (Ministry of Finance);

Ministarstvo obrane (Ministry of Defence);

Ministarstvo vanjskih i europskih poslova (Ministry of Foreign and European Affairs);

Ministarstvo unutarnjih poslova (Ministry of the Interior);

Ministarstvo pravosuđa (Ministry of Justice);

Ministarstvo uprave (Ministry of Public Administration);

Ministarstvo poduzetništva i obrta (Ministry of Entrepreneurship and Crafts);

Ministarstvo rada i mirovinskog sustava (Ministry of Labour and Pension System);

Ministarstvo pomorstva, prometa i infrastrukture (Ministry of Maritime Affairs, Transport and Infrastructure);

Ministarstvo poljoprivrede (Ministry of Agriculture);

Ministarstvo turizma (Ministry of Tourism);

Ministarstvo zaštite okoliša i prirode (Ministry of Environmental and Nature Protection);

Ministarstvo graditeljstva i prostornoga uređenja (Ministry of Construction and Physical Planning);

Ministarstvo branitelja (Ministry of Veterans' Affairs);

Ministarstvo socijalne politike i mladih (Ministry of Social Policy and Youth);

Ministarstvo zdravlja (Ministry of Health);

Ministarstvo znanosti, obrazovanja i sporta (Ministry of Science, Education and Sports);

Ministarstvo kulture (Ministry of Culture);

Državne upravne organizacije (State administrative organisations);

Uredi državne uprave u županijama (County state administration offices);

Ustavni sud Republike Hrvatske (Constitutional Court of the Republic of Croatia);

Vrhovni sud Republike Hrvatske (Supreme Court of the Republic of Croatia);

Sudovi (Courts);

Državno sudbeno vijeće (State Judiciary Council);

Državna odvjetništva (State attorney's offices);

Državnoodvjetničko vijeće (State Prosecutor's Council);

Pravobraniteljstva (Ombudsman's offices);

Državna komisija za kontrolu postupaka javne nabave (State Commission for the Supervision of Public Procurement Procedures);

Hrvatska narodna banka (Croatian National Bank);

Državne agencije i uredi (State agencies and offices);

Državni ured za reviziju (State Audit Office).

ITALY

I. Purchasing bodies:

1. Presidenza del Consiglio dei Ministri (Presidency of the Council of Ministers)
2. Ministero degli Affari Esteri (Ministry of Foreign Affairs)
3. Ministero dell'Interno (Ministry of Interior)

4. Ministero della Giustizia e Uffici giudiziari (esclusi i giudici di pace) (Ministry of Justice and the Judicial Offices (other than the giudici di pace))
5. Ministero della Difesa (Ministry of Defence)
6. Ministero dell'Economia e delle Finanze (Ministry of Economy and Finance)
7. Ministero dello Sviluppo Economico (Ministry of Economic Development)
8. Ministero del Commercio internazionale (Ministry of International Trade)
9. Ministero delle Comunicazioni (Ministry of Communications)
10. Ministero delle Politiche Agricole e Forestali (Ministry of Agriculture and Forest Policies)
11. Ministero dell'Ambiente e Tutela del Territorio e del Mare (Ministry of Environment, Land and Sea)
12. Ministero delle Infrastrutture (Ministry of Infrastructure)
13. Ministero dei Trasporti (Ministry of Transport)
14. Ministero del Lavoro e delle politiche sociali e della Previdenza sociale (Ministry of Labour, Social Policy and Social Security)

15. Ministero della Solidarietà sociale (Ministry of Social Solidarity)
16. Ministero della Salute (Ministry of Health)
17. Ministero dell'Istruzione dell'università e della ricerca (Ministry of Education, University and Research)
18. Ministero per i Beni e le Attività culturali comprensivo delle sue articolazioni periferiche (Ministry of Heritage and Culture, including its subordinated entities)

II. Other National public bodies:

CONSIP (Concessionaria Servizi Informatici Pubblici)¹

CYPRUS

1. (a) Προεδρία και Προεδρικό Μέγαρο (Presidency and Presidential Palace)
(b) Γραφείο Συντονιστή Εναρμόνισης (Office of the Coordinator for Harmonisation)
2. Υπουργικό Συμβούλιο (Council of Ministers)
3. Βουλή των Αντιπροσώπων (House of Representatives)

¹ Acts as the central purchasing entity for all the Italian public administration.

4. Δικαστική Υπηρεσία (Judicial Service)
5. Νομική Υπηρεσία της Δημοκρατίας (Law Office of the Republic)
6. Ελεγκτική Υπηρεσία της Δημοκρατίας (Audit Office of the Republic)
7. Επιτροπή Δημόσιας Υπηρεσίας (Public Service Commission)
8. Επιτροπή Εκπαιδευτικής Υπηρεσίας (Educational Service Commission)
9. Γραφείο Επιτρόπου Διοικήσεως (Office of the Commissioner for Administration (Ombudsman))
10. Επιτροπή Προστασίας Ανταγωνισμού (Commission for the Protection of Competition)
11. Υπηρεσία Εσωτερικού Ελέγχου (Internal Audit Service)
12. Γραφείο Προγραμματισμού (Planning Bureau)
13. Γενικό Λογιστήριο της Δημοκρατίας (Treasury of the Republic)
14. Γραφείο Επιτρόπου Προστασίας Δεδομένων Προσωπικού Χαρακτήρα (Office of the Personal Character Data Protection Commissioner)

15. Γραφείο Εφόρου Δημοσίων Ενισχύσεων (Office of the Commissioner for the Public Aid)
16. Αναθεωρητική Αρχή Προσφορών (Tender Review Body)
17. Υπηρεσία Εποπτείας και Ανάπτυξης Συνεργατικών Εταιρειών (Cooperative Societies' Supervision and Development Authority)
18. Αναθεωρητική Αρχή Προσφύγων (Refugees' Review Body)
19. Υπουργείο Άμυνας (Ministry of Defence)
20.
 - (a) Υπουργείο Γεωργίας, Φυσικών Πόρων και Περιβάλλοντος (Ministry of Agriculture, Natural Resources and Environment)
 - (b) Τμήμα Γεωργίας (Department of Agriculture)
 - (c) Κτηνιατρικές Υπηρεσίες (Veterinary Services)
 - (d) Τμήμα Δασών (Forest Department)
 - (e) Τμήμα Αναπτύξεως Υδάτων (Water Development Department)
 - (f) Τμήμα Γεωλογικής Επισκόπησης (Geological Survey Department)

- (g) Μετεωρολογική Υπηρεσία (Meteorological Service)
 - (h) Τμήμα Αναδάσμου (Land Consolidation Department)
 - (i) Υπηρεσία Μεταλλείων (Mines Service)
 - (j) Ινστιτούτο Γεωργικών Ερευνών (Agricultural Research Institute)
 - (k) Τμήμα Αλιείας και Θαλάσσιων Ερευνών (Department of Fisheries and Marine Research)
21. (a) Υπουργείο Δικαιοσύνης και Δημοσίας Τάξεως (Ministry of Justice and Public Order)
- (b) Αστυνομία (Police)
 - (c) Πυροσβεστική Υπηρεσία Κύπρου (Cyprus Fire Service)
 - (d) Τμήμα Φυλακών (Prison Department)
22. (a) Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού (Ministry of Commerce, Industry and Tourism)
- (b) Τμήμα Εφόρου Εταιρειών και Επίσημου Παραλήπτη (Department of Registrar of Companies and Official Receiver)

23. (a) Υπουργείο Εργασίας και Κοινωνικών Ασφαλίσεων (Ministry of Labour and Social Insurance)
- (b) Τμήμα Εργασίας (Department of Labour)
- (c) Τμήμα Κοινωνικών Ασφαλίσεων (Department of Social Insurance)
- (d) Τμήμα Υπηρεσιών Κοινωνικής Ευημερίας (Department of Social Welfare Services)
- (e) Κέντρο Παραγωγικότητας Κύπρου (Productivity Centre Cyprus)
- (f) Ανώτερο Ξενοδοχειακό Ινστιτούτο Κύπρου (Higher Hotel Institute Cyprus)
- (g) Ανώτερο Τεχνολογικό Ινστιτούτο (Higher Technical Institute)
- (h) Τμήμα Επιθεώρησης Εργασίας (Department of Labour Inspection)
- (i) Τμήμα Εργασιακών Σχέσεων (Department of Labour Relations)
24. (a) Υπουργείο Εσωτερικών (Ministry of the Interior)
- (b) Επαρχιακές Διοικήσεις (District Administrations)

- (c) Τμήμα Πολεοδομίας και Οικήσεως (Town Planning and Housing Department)
 - (d) Τμήμα Αρχείου Πληθυσμού και Μεταναστεύσεως (Civil Registry and Migration Department)
 - (e) Τμήμα Κτηματολογίου και Χωρομετρίας (Department of Lands and Surveys)
 - (f) Γραφείο Τύπου και Πληροφοριών (Press and Information Office)
 - (g) Πολιτική Άμυνα (Civil Defence)
 - (h) Υπηρεσία Μέριμνας και Αποκαταστάσεων Εκτοπισθέντων (Service for the care and rehabilitation of displaced persons)
 - (i) Υπηρεσία Ασύλου (Asylum Service)
25. Υπουργείο Εξωτερικών (Ministry of Foreign Affairs)
26. (a) Υπουργείο Οικονομικών (Ministry of Finance)
- (b) Τελωνεία (Customs and Excise)
 - (c) Τμήμα Εσωτερικών Προσόδων (Department of Inland Revenue)
 - (d) Στατιστική Υπηρεσία (Statistical Service)

- (e) Τμήμα Κρατικών Αγορών και Προμηθειών (Department of Government Purchasing and Supply)
 - (f) Τμήμα Δημόσιας Διοίκησης και Προσωπικού (Public Administration and Personnel Department)
 - (g) Κυβερνητικό Τυπογραφείο (Government Printing Office)
 - (h) Τμήμα Υπηρεσιών Πληροφορικής (Department of Information Technology Services)
27. Υπουργείο Παιδείας και Πολιτισμού (Ministry of Education and Culture)
28. (a) Υπουργείο Συγκοινωνιών και Έργων (Ministry of Communications and Works)
- (b) Τμήμα Δημοσίων Έργων (Department of Public Works)
 - (c) Τμήμα Αρχαιοτήτων (Department of Antiquities)
 - (d) Τμήμα Πολιτικής Αεροπορίας (Department of Civil Aviation)
 - (e) Τμήμα Εμπορικής Ναυτιλίας (Department of Merchant Shipping)

- (f) Τμήμα Ταχυδρομικών Υπηρεσιών (Postal Services Department)
 - (g) Τμήμα Οδικών Μεταφορών (Department of Road Transport)
 - (h) Τμήμα Ηλεκτρομηχανολογικών Υπηρεσιών (Department of Electrical and Mechanical Services)
 - (i) Τμήμα Ηλεκτρονικών Επικοινωνιών (Department of Electronic Telecommunications)
29. (a) Υπουργείο Υγείας (Ministry of Health)
- (b) Φαρμακευτικές Υπηρεσίες (Pharmaceutical Services)
 - (c) Γενικό Χημείο (General Laboratory)
 - (d) Ιατρικές Υπηρεσίες και Υπηρεσίες Δημόσιας Υγείας (Medical and Public Health Services)
 - (e) Οδοντιατρικές Υπηρεσίες (Dental Services)
 - (f) Υπηρεσίες Ψυχικής Υγείας (Mental Health Services)

LATVIA

A) Ministrijas, īpašu ministru sekretariāti un to padotībā esošās iestādes (Ministries, secretariats of ministers for special assignments, and their subordinate institutions):

1. Aizsardzības ministrija un tās padotībā esošās iestādes (Ministry of Defence and subordinate institutions)
2. Ārlietu ministrija un tās padotībā esošās iestādes (Ministry of Foreign Affairs and subordinate institutions)
3. Ekonomikas ministrija un tās padotībā esošās iestādes (Ministry of Economics and subordinate institutions)
4. Finanšu ministrija un tās padotībā esošās iestādes (Ministry of Finance and subordinate institutions)
5. Iekšlietu ministrija un tās padotībā esošās iestādes (Ministry of the Interior Affairs and subordinate institutions)
6. Izglītības un zinātnes ministrija un tās padotībā esošās iestādes (Ministry of Education and Science and subordinate institutions)

7. Kultūras ministrija un tas padotībā esošās iestādes (Ministry of Culture and subordinate institutions)
8. Labklājības ministrija un tās padotībā esošās iestādes (Ministry of Welfare and subordinate institutions)
9. Satiksmes ministrija un tās padotībā esošās iestādes (Ministry of Transport and subordinate institutions)
10. Tieslietu ministrija un tās padotībā esošās iestādes (Ministry of Justice and subordinate institutions)
11. Veselības ministrija un tās padotībā esošās iestādes (Ministry of Health and subordinate institutions)
12. Vides aizsardzības un reģionālās attīstības ministrija un tās padotībā esošās iestādes (Ministry of Environmental Protection and Regional Development and subordinate institutions)
13. Zemkopības ministrija un tās padotībā esošās iestādes (Ministry of Agriculture and subordinate institutions)
14. Īpašu uzdevumu ministra sekretariāti un to padotībā esošās iestādes (Ministries for Special Assignments and subordinate institutions)

B) Citas valsts iestādes (Other state institutions):

1. Augstākā tiesa (Supreme Court)
2. Centrālā vēlēšanu komisija (Central Election Commission)
3. Finanšu un kapitāla tirgus komisija (Financial and Capital Market Commission)
4. Latvijas Banka (Bank of Latvia)
5. Prokuratūra un tās pārraudzībā esošās iestādes (Prosecutor's Office and institutions under its supervision)
6. Saeimas un tās padotībā esošās iestādes (The Parliament and subordinate institutions)
7. Satversmes tiesa (Constitutional Court)
8. Valsts kanceleja un tās pārraudzībā esošās iestādes (State Chancellery and institutions under its supervision)
9. Valsts kontrole (State Audit Office)

10. Valsts prezidenta kanceleja (Chancellery of the State President)
11. Citas valsts iestādes, kuras nav ministriju padotībā (Other state institutions not subordinate to ministries):
 - Tiesībsarga birojs (Office of the Ombudsman)
 - Nacionālā radio un televīzijas padome (National Broadcasting Council)

LITHUANIA

Prezidentūros kancelelija (Office of the President)

Seimo kancelelija (Office of the Seimas)

Seimui atskaitingos institucijos: (Institutions Accountable to the Seimas):

Lietuvos mokslo taryba (Science Council);

Seimo kontrolierių įstaiga (The Seimas Ombudsmen's Office);

Valstybės kontrolė (National Audit Office);

Specialiųjų tyrimų tarnyba (Special Investigation Service);

Valstybės saugumo departamentas (State Security Department);

Konkurencijos taryba (Competition Council);

Lietuvos gyventojų genocido ir rezistencijos tyrimo centras (Genocide and Resistance Research Centre);

Vertybinių popierių komisija (Lithuanian Securities Commission);

Ryšių reguliavimo tarnyba (Communications Regulatory Authority);

Nacionalinė sveikatos taryba (National Health Board);

Etninės kultūros globos taryba (Council for the Protection of Ethnic Culture);

Lygių galimybių kontrolieriaus tarnyba (Office of Equal Opportunities Ombudsperson);

Valstybinė kultūros paveldo komisija (National Cultural Heritage Commission);

Vaiko teisių apsaugos kontrolieriaus įstaiga (Children's Rights Ombudsman Institution);

Valstybinė kainų ir energetikos kontrolės komisija (State Price Regulation Commission of Energy Resources);

Valstybinė lietuvių kalbos komisija (State Commission of the Lithuanian Language);

Vyriausioji rinkimų komisija (Central Electoral Committee);

Vyriausioji tarnybinės etikos komisija (Chief Commission of Official Ethics);

Žurnalistų etikos inspektorius tarnyba (Office of the Inspector of Journalists' Ethics).

Vyriausybės kanceliarija (Office of the Government)

Vyriausybei atskaitingos institucijos (Institutions Accountable to the Government):

Ginklų fondas (Weaponry Fund);

Informacinės visuomenės plėtros komitetas (Information Society Development Committee);

Kūno kultūros ir sporto departamentas (Department of Physical Education and Sports);

Lietuvos archyvų departamentas (Lithuanian Archives Department);

Mokestinių ginčų komisija (Commission on Tax Disputes);

Statistikos departamentas (Department of Statistics);

Tautinių mažumų ir išeivijos departamentas (Department of National Minorities and Lithuanians Living Abroad);

Valstybinė tabako ir alkoholio kontrolės tarnyba (State Tobacco and Alcohol Control Service);

Viešųjų pirkimų tarnyba (Public Procurement Office);

Valstybinė atominės energetikos saugos inspekcija (State Nuclear Power Safety Inspectorate);

Valstybinė duomenų apsaugos inspekcija (State Data Protection Inspectorate);

Valstybinė lošimų priežiūros komisija (State Gaming Control Commission);

Valstybinė maisto ir veterinarijos tarnyba (State Food and Veterinary Service);

Vyriausioji administracinių ginčų komisija (Chief Administrative Disputes Commission);

Draudimo priežiūros komisija (Insurance Supervisory Commission);

Lietuvos valstybinis mokslo ir studijų fondas (Lithuanian State Science and Studies Foundation);

Konstitucinis Teismas (Constitutional Court);

Lietuvos bankas (Bank of Lithuania).

Aplinkos ministerija (Ministry of Environment)

Įstaigos prie Aplinkos ministerijos (Institutions under the Ministry of Environment):

Generalinė miškų urėdija (Directorate General of State Forests);

Lietuvos geologijos tarnyba (Geological Survey of Lithuania);

Lietuvos hidrometeorologijos tarnyba (Lithuanian Hydrometeorological Service);

Lietuvos standartizacijos departamentas (Lithuanian Standards Board);

Nacionalinis akreditacijos biuras (Lithuanian National Accreditation Bureau);

Valstybinė metrologijos tarnyba (State Metrology Service);

Valstybinė saugomų teritorijų tarnyba (State Service for Protected Areas);

Valstybinė teritorijų planavimo ir statybos inspekcija (State Territory Planning and construction Inspectorate).

Finansų ministerija (Ministry of Finance)

Įstaigos prie Finansų ministerijos (Institutions under the Ministry of Finance):

Muitinės departamentas (Lithuania Customs);

Valstybės dokumentų technologinės apsaugos tarnyba (Service of Technological Security of State Documents);

Valstybinė mokesčių inspekcija (State Tax Inspectorate);

Finansų ministerijos mokymo centras (Training Centre of the Ministry of Finance).

Krašto apsaugos ministerija (Ministry of National Defence)

Įstaigos prie Krašto apsaugos ministerijos (Institutions under the Ministry of National Defence):

Antrasis operatyvinių tarnybų departamentas (Second Investigation Department);

Centralizuota finansų ir turto tarnyba (Centralised Finance and Property Service);

Karo prievolės administravimo tarnyba (Military Enrolment Administration Service);

Krašto apsaugos archyvas (National Defence Archives Service);

Krizių valdymo centras (Crisis Management Centre);

Mobilizacijos departamentas (Mobilisation Department);

Ryšių ir informacinių sistemų tarnyba (Communication and Information Systems Service);

Infrastruktūros plėtros departamentas (Infrastructure Development Department);

Valstybinis pilietinio pasipriešinimo rengimo centras (Civil Resistance Centre);

Lietuvos kariuomenė (Lithuanian Armed Forces);

Krašto apsaugos sistemos kariniai vienetai ir tarnybos (Military Units and Services of the National Defence System).

Kultūros ministerija (Ministry of Culture)

Įstaigos prie Kultūros ministerijos (Institutions under the Ministry of Culture):

Kultūros paveldo departamentas (Department for the Lithuanian Cultural Heritage);

Valstybinė kalbos inspekcija (State Language Commission).

Socialinės apsaugos ir darbo ministerija (Ministry of Social Security and Labour)

Įstaigos prie Socialinės apsaugos ir darbo ministerijos (Institutions under the Ministry of Social Security and Labour):

Garantinio fondo administracija (Administration of Guarantee Fund);

Valstybės vaiko teisių apsaugos ir įvaikinimo tarnyba (State Child Rights Protection and Adoption Service);

Lietuvos darbo birža (Lithuanian Labour Exchange);

Lietuvos darbo rinkos mokymo tarnyba (Lithuanian Labour Market Training Authority);

Trišalės tarybos sekretoriatas (Tripartite Council Secretariat);

Socialinių paslaugų priežiūros departamentas (Social Services Monitoring Department);

Darbo inspekcija (Labour Inspectorate);

Valstybinio socialinio draudimo fondo valdyba (State Social Insurance Fund Board);

Neįgalumo ir darbingumo nustatymo tarnyba (Disability and Working Capacity Establishment Service);

Ginčų komisija (Disputes Commission);

Techninės pagalbos neįgaliesiems centras (State Centre of Compensatory Technique for the Disabled);

Neįgaliųjų reikalų departamentas (Department of the Affairs of the Disabled).

Susisiekimo ministerija (Ministry of Transport and Communications)

Įstaigos prie Susisiekimo ministerijos (Institutions under the Ministry of Transport and Communications):

Lietuvos automobilių kelių direkcija (Lithuanian Road Administration);

Valstybinė geležinkelio inspekcija (State Railway Inspectorate);

Valstybinė kelių transporto inspekcija (State Road Transport Inspectorate);

Pasienio kontrolės punktų direkcija (Border Control Points Directorate).

Sveikatos apsaugos ministerija (Ministry of Health)

Įstaigos prie Sveikatos apsaugos ministerijos (Institutions under the Ministry of Health):

Valstybinė akreditavimo sveikatos priežiūros veiklai tarnyba (State Health Care Accreditation Agency);

Valstybinė ligonių kasa (State Patient Fund);

Valstybinė medicininio audito inspekcija (State Medical Audit Inspectorate);

Valstybinė vaistų kontrolės tarnyba (State Medicines Control Agency);

Valstybinė teismo psichiatrijos ir narkologijos tarnyba (Lithuanian Forensic Psychiatry and Narcology Service);

Valstybinė visuomenės sveikatos priežiūros tarnyba (State Public Health Service);

Farmacijos departamentas (Department of Pharmacy);

Sveikatos apsaugos ministerijos Ekstremalių sveikatai situacijų centras (Health Emergency Centre of the Ministry of Health);

Lietuvos bioetikos komitetas (Lithuanian Bioethics Committee);

Radiacinės saugos centras (Radiation Protection Centre).

Švietimo ir mokslo ministerija (Ministry of Education and Science)

Įstaigos prie Švietimo ir mokslo ministerijos (Institutions under the Ministry of Education and Science):

Nacionalinis egzaminų centras (National Examination Centre);

Studijų kokybės vertinimo centras (Centre for Quality Assessment in Higher Education).

Teisingumo ministerija (Ministry of Justice)

Įstaigos prie Teisingumo ministerijos (Institutions under the Ministry of Justice):

Kalėjimų departamentas (Department of Imprisonment Establishments);

Nacionalinė vartotojų teisių apsaugos taryba (National Consumer Rights Protection Board);

Europos teisės departamentas (European Law Department).

Ūkio ministerija (Ministry of Economy)

Įstaigos prie Ūkio ministerijos (Institutions under the Ministry of Economy):

Įmonių bankroto valdymo departamentas (Enterprise Bankruptcy Management Department);

Valstybinė energetikos inspekcija (State Energy Inspectorate);

Valstybinė ne maisto produktų inspekcija (State Non Food Products Inspectorate);

Valstybinis turizmo departamentas (Lithuanian State Department of Tourism).

Užsienio reikalų ministerija (Ministry of Foreign Affairs)

Diplomatinės atstovybės ir konsulinės įstaigos užsienyje bei atstovybės prie tarptautinių organizacijų (Diplomatic Missions and Consular as well as Representations to International Organisations).

Vidaus reikalų ministerija (Ministry of the Interior)

Įstaigos prie Vidaus reikalų ministerijos (Institutions under the Ministry of the Interior):

Asmens dokumentų išrašymo centras (Personalisation of Identity Documents Centre);

Finansinių nusikaltimų tyrimo tarnyba (Financial Crime Investigation Service);

Gyventojų registro tarnyba (Residents' Register Service);

Policijos departamentas (Police Department);

Priešgaisrinės apsaugos ir gelbėjimo departamentas (Fire-Prevention and Rescue Department);

Turto valdymo ir ūkio departamentas (Property Management and Economics Department);

Vadovybės apsaugos departamentas (VIP Protection Department);

Valstybės sienos apsaugos tarnyba (State Border Guard Department);

Valstybės tarnybos departamentas (Civil Service Department);

Informatikos ir ryšių departamentas (IT and Communications Department);

Migracijos departamentas (Migration Department);

Sveikatos priežiūros tarnyba (Health Care Department);

Bendrasis pagalbos centras (Emergency Response Centre).

Žemės ūkio ministerija (Ministry of Agriculture)

Įstaigos prie Žemės ūkio ministerijos (Institutions under the Ministry of Agriculture):

Nacionalinė mokėjimo agentūra (National Paying Agency);

Nacionalinė žemės tarnyba (National Land Service);

Valstybinė augalų apsaugos tarnyba (State Plant Protection Service);

Valstybinė gyvulių veislininkystės priežiūros tarnyba (State Animal Breeding Supervision Service);

Valstybinė sėklų ir grūdų tarnyba (State Seed and Grain Service);

Žuvininkystės departamentas (Fisheries Department).

Teismai (Courts):

Lietuvos Aukščiausiasis Teismas (The Supreme Court of Lithuania);

Lietuvos apeliacinis teismas (The Court of Appeal of Lithuania);

Lietuvos vyriausiasis administracinis teismas (The Supreme Administrative Court of Lithuania);

Apygardų teismai (County courts);

Apygardų administraciniai teismai (County administrative courts);

Apylinkių teismai (District courts);

Nacionalinė teismų administracija (National Courts Administration);

Generalinė prokuratūra (The Prosecutor's Office).

Kiti centriniai valstybinio administravimo subjektai - institucijos, įstaigos, tarnybos (Other Central Public Administration Entities - institutions, establishments, agencies):

Muitinės kriminalinė tarnyba (Customs Criminal Service);

Muitinės informacinių sistemų centras (Customs Information Systems Centre);

Muitinės laboratorija (Customs Laboratory).

LUXEMBOURG

1. Ministère d'État;
2. Ministère des Affaires Étrangères et de l'Immigration;
3. Ministère des Affaires Étrangères et de l'Immigration: Direction de la Défense (Armée);
4. Ministère de l'Agriculture, de la Viticulture et du Développement Rural;
5. Ministère de l'Agriculture, de la Viticulture et du Développement Rural: Administration des Services Techniques de l'Agriculture;
6. Ministère des Classes moyennes, du Tourisme et du Logement;
7. Ministère de la Culture, de l'Enseignement Supérieur et de la Recherche;
8. Ministère de l'Économie et du Commerce extérieur;
9. Ministère de l'Éducation nationale et de la Formation professionnelle;
10. Ministère de l'Éducation nationale et de la Formation professionnelle: Lycée d'Enseignement Secondaire et d'Enseignement Secondaire Technique;

11. Ministère de l'Égalité des chances;
12. Ministère de l'Environnement;
13. Ministère de l'Environnement: Administration de l'Environnement;
14. Ministère de la Famille et de l'Intégration;
15. Ministère de la Famille et de l'Intégration: Maisons de retraite;
16. Ministère des Finances;
17. Ministère de la Fonction publique et de la Réforme administrative;
18. Ministère de la Fonction publique et de la Réforme administrative: Service Central des Imprimés et des Fournitures de l'État – Centre des Technologies de l'informatique de l'État;
19. Ministère de l'Intérieur et de l'Aménagement du territoire;
20. Ministère de l'Intérieur et de l'Aménagement du territoire: Police Grand-Ducale Luxembourg– Inspection générale de Police;
21. Ministère de la Justice;
22. Ministère de la Justice: Établissements Pénitentiaires;
23. Ministère de la Santé;

24. Ministère de la Santé: Centre hospitalier neuropsychiatrique;
25. Ministère de la Sécurité sociale;
26. Ministère des Transports;
27. Ministère du Travail et de l'Emploi;
28. Ministère des Travaux publics;
29. Ministère des Travaux publics: Bâtiments Publics – Ponts et Chaussées.

HUNGARY

Nemzeti Erőforrás Minisztérium (Ministry of National Resources)

Vidékfejlesztési Minisztérium (Ministry of Rural Development)

Nemzeti Fejlesztési Minisztérium (Ministry of National Development)

Honvédelmi Minisztérium (Ministry of Defence)

Közigazgatási és Igazságügyi Minisztérium (Ministry of Public Administration and Justice)

Nemzetgazdasági Minisztérium (Ministry for National Economy)

Külügyminisztérium (Ministry of Foreign Affairs)

Miniszterelnöki Hivatal (Prime Minister's Office)

Belügyminisztérium, (Ministry of Internal Affairs)

Központi Szolgáltatási Főigazgatóság (Central Services Directorate)

MALTA

1. Uffiċċju tal-Prim Ministru (Office of the Prime Minister)
2. Ministeru għall-Familja u Solidarjeta' Soċjali (Ministry for the Family and Social Solidarity)
3. Ministeru ta' l-Edukazzjoni Zghazagh u Impjieg (Ministry for Education Youth and Employment)
4. Ministeru tal-Finanzi (Ministry of Finance)
5. Ministeru tar-Riżorsi u l-Infrastruttura (Ministry for Resources and Infrastructure)
6. Ministeru tat-Turiżmu u Kultura (Ministry for Tourism and Culture)
7. Ministeru tal-Ġustizzja u l-Intern (Ministry for Justice and Home Affairs)

8. Ministeru għall-Affarijiet Rurali u l-Ambjent (Ministry for Rural Affairs and the Environment)
9. Ministeru għal Ghawdex (Ministry for Gozo)
10. Ministeru tas-Saħħa, l-Anzjani u Kura fil-Kommunita' (Ministry of Health, the Elderly and Community Care)
11. Ministeru ta' l-Affarijiet Barranin (Ministry of Foreign Affairs)
12. Ministeru għall-Investimenti, Industrija u Teknologija ta' Informazzjoni (Ministry for Investment, Industry and Information Technology)
13. Ministeru għall-Kompetittivà u Komunikazzjoni (Ministry for Competitiveness and Communications)
14. Ministeru għall-Iżvilupp Urban u Toroq (Ministry for Urban Development and Roads)
15. L-Uffiċċju tal-President (Office of the President)
16. Uffiċċju ta' l-iskrivan tal-Kamra tad-Deputati (Office of the Clerk of the House of Representatives)

THE NETHERLANDS

Ministerie van Algemene Zaken — (Ministry of General Affairs)

- Bestuursdepartement — (Central policy and staff departments)
- Bureau van de Wetenschappelijke Raad voor het Regeringsbeleid — (Advisory Council on Government Policy)
- Rijksvoorlichtingsdienst: — (The Netherlands Government Information Service)

Ministerie van Binnenlandse Zaken en Koninkrijksrelaties — (Ministry of the Interior)

- Bestuursdepartement — (Central policy and staff departments)
- Centrale Archiefselectiedienst (CAS) — (Central Records Selection Service)
- Algemene Inlichtingen- en Veiligheidsdienst (AIVD) — (General Intelligence and Security Service)
- Agentschap Basisadministratie Persoonsgegevens en Reisdocumenten (BPR) — (Personnel Records and Travel Documents Agency)
- Agentschap Korps Landelijke Politiediensten — (National Police Services Agency)

Ministerie van Buitenlandse Zaken — (Ministry of Foreign Affairs)

- Directoraat-generaal Regiobeleid en Consulaire Zaken (DGRC) — (Directorate-general for Regional Policy and Consular Affairs)
- Directoraat-generaal Politieke Zaken (DGPZ) — (Directorate-general for Political Affairs)
- Directoraat-generaal Internationale Samenwerking (DGIS) — (Directorate-general for International Cooperation)
- Directoraat-generaal Europese Samenwerking (DGES) — (Directorate-general for European Cooperation)
- Centrum tot Bevordering van de Import uit Ontwikkelingslanden (CBI) — (Centre for the Promotion of Imports from Developing Countries)
- Centrale diensten ressorterend onder S/PlvS — (Support services falling under the Secretary-general and Deputy Secretary-general)
- Buitenlandse Posten (ieder afzonderlijk) — (the various Foreign Missions)

Ministerie van Defensie — (Ministry of Defence)

- Bestuursdepartement — (Central policy and staff departments)

- Commando Diensten Centra (CDC) — (Support Command)
- Defensie Telematica Organisatie (DTO) — (Defence Telematics Organisation)
- Centrale directie van de Defensie Vastgoed Dienst — (Defence Real Estate Service, Central Directorate)
- De afzonderlijke regionale directies van de Defensie Vastgoed Dienst — (Defence Real Estate Service, Regional Directorates)
- Defensie Materieel Organisatie (DMO) — (Defence Material Organisation)
- Landelijk Bevoorradingsbedrijf van de Defensie Materieel Organisatie — National Supply Agency of the Defence Material Organisation
- Logistiek Centrum van de Defensie Materieel Organisatie — Logistic Centre of the Defence Material Organisation
- Marinebedrijf van de Defensie Materieel Organisatie — Maintenance Establishment of the Defence Material Organisation
- Defensie Pijpleiding Organisatie (DPO) — Defence Pipeline Organisation

Ministerie van Economische Zaken — (Ministry of Economic Affairs)

- Bestuursdepartement — (Central policy and staff departments)
- Centraal Planbureau (CPB) — (Netherlands Bureau for Economic Policy Analyses)
- Bureau voor de Industriële Eigendom (BIE) — (Industrial Property Office)
- SenterNovem — (SenterNovem – Agency for sustainable innovation)
- Staatstoezicht op de Mijnen (SodM) — (State Supervision of Mines)
- Nederlandse Mededingingsautoriteit (NMa) — (Netherlands Competition Authority)
- Economische Voorlichtingsdienst (EVD) — (Netherlands Foreign Trade Agency)
- Agentschap Telecom — (Radiocommunications Agency)
- Kenniscentrum Professioneel & Innovatief Aanbesteden, Netwerk voor Overheidsopdrachtgevers (PIANOO) — (Professional and innovative procurement, network for contracting authorities)
- Regiebureau Inkoop Rijksoverheid (Coordination of Central Government Purchasing)

- Octrooicentrum Nederland — (Netherlands Patent Office)

Ministerie van Financiën — (Ministry of Finance)

- Bestuursdepartement — (Central policy and staff departments)
- Belastingdienst Automatiseringscentrum — (Tax and Custom Computer and Software Centre)
- Belastingdienst — (Tax and Customs Administration)
- 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) — (Fiscal Information and Investigation Service (the Economic Investigation Service included))
- Belastingdienst Opleidingen — (Tax and Customs Training Centre)
- Dienst der Domeinen — (State Property Service)

Ministerie van Justitie — (Ministry of Justice)

- Bestuursdepartement — (Central policy and staff departments)

- Dienst Justitiële Inrichtingen — (Correctional Institutions Agency)
- Raad voor de Kinderbescherming — (Child Care and Protection Agency)
- Centraal Justitie Incasso Bureau — (Central Fine Collection Agency)
- Openbaar Ministerie — (Public Prosecution Service)
- Immigratie en Naturalisatiedienst — (Immigration and Naturalisation Service)
- Nederlands Forensisch Instituut — (Netherlands Forensic Institute)

Ministerie van Landbouw, Natuur en Voedselkwaliteit — (Ministry of Agriculture, Nature and Food Quality)

- Bestuursdepartement — (Central policy and staff departments)
- Dienst Regelingen (DR) — (National Service for the Implementation of Regulations (Agency))
- Agentschap Plantenziektenkundige Dienst (PD) — (Plant Protection Service (Agency))
- Algemene Inspectiedienst (AID) — (General Inspection Service)

- Dienst Landelijk Gebied (DLG) — (Government Service for Sustainable Rural Development)
- Voedsel en Waren Autoriteit (VWA) — (Food and Consumer Product Safety Authority)

Ministerie van Onderwijs, Cultuur en Wetenschappen — (Ministry of Education, Culture and Science)

- Bestuursdepartement — (Central policy and staff departments)
- Inspectie van het Onderwijs — (Inspectorate of Education)
- Erfgoedinspectie — (Inspectorate of Heritage)
- Centrale Financiën Instellingen — (Central Funding of Institutions Agency)
- Nationaal Archief — (National Archives)
- Adviesraad voor Wetenschaps- en Technologiebeleid — (Advisory Council for Science and Technology Policy)
- Onderwijsraad — (Education Council)
- Raad voor Cultuur — (Council for Culture)

Ministerie van Sociale Zaken en Werkgelegenheid — (Ministry of Social Affairs and Employment)

- Bestuursdepartement — (Central policy and staff departments)
- Inspectie Werk en Inkomen — (the Work and Income Inspectorate)
- Agentschap SZW- (SZW Agency)

Ministerie van Verkeer en Waterstaat — (Ministry of Transport, Public Works and Watermanagement)

- Bestuursdepartement — (Central policy and staff departments)
- Directoraat-Generaal Transport en Luchtvaart — (Directorate-general for Transport and Civil Aviation)
- Directoraat-generaal Personenvervoer — Directorate-general for Passenger Transport)
- Directoraat-generaal Water — (Directorate-general of Water Affairs)
- Centrale diensten — (Central Services)
- Shared services Organisatie Verkeer en Watersaat — (Shared services Organisation Transport and Water management) (new organisation)

- Koninklijke Nederlandse Meteorologisch Instituut KNMI — (Royal Netherlands Meteorological Institute)
- Rijkswaterstaat, Bestuur — (Public Works and Water Management, Board)
- 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 — (Advisory Council for Geo-information and ICT)
- Adviesdienst Verkeer en Vervoer (AVV) – (Advisory Council for Traffic and Transport)
- Bouwdienst – (Service for Construction)
- Corporate Dienst (Corporate Service)
- Data ICT Dienst (Service for Data and IT)
- Dienst Verkeer en Scheepvaart (Service for Traffic and Ship Transport)

- Dienst Weg- en Waterbouwkunde - DWW (Service for Road and Hydraulic Engineering)
- Rijksinstituut voor Kust en Zee (RIKZ) — (National Institute for Coastal and Marine Management)
- Rijksinstituut voor Integraal Zoetwaterbeheer en Afvalwaterbehandeling (RIZA) — (National Institute for Sweet Water Management and Water Treatment)
- Waterdienst (Service for Water)
- Port state Control
- Directie Toezichtontwikkeling Communicatie en Onderzoek - TCO (Directorate of Development of Supervision of Communication and Research)
- Toezichthouder Beheer Eenheid Lucht — Management Unit "Air"
- Toezichthouder Beheer Eenheid Water — Management Unit "Water"
- Toezichthouder Beheer Eenheid Land — Management Unit "Land"

Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer — (Ministry for Housing, Spatial Planning and the Environment)

- Bestuursdepartement — (Central policy and staff departments)
- Directoraat-generaal Wonen, Wijken en Integratie — (Directorate General for Housing, Communities and Integration)
- Directoraat-generaal Ruimte — (Directorate General for Spatial Policy)
- Directoraat-generaal Milieubeheer — (Directorate General for Environmental Protection)
- Rijksgebouwendienst — (Government Buildings Agency)
- VROM Inspectie — (Inspectorate)

Ministerie van Volksgezondheid, Welzijn en Sport — (Ministry of Health, Welfare AND Sports)

- Bestuursdepartement — (Central policy and staff departments)
- Inspectie Gezondheidsbescherming, Waren en Veterinaire Zaken — (Inspectorate for Health Protection and Veterinary Public Health)

- Inspectie Gezondheidszorg — (Health Care Inspectorate)
- Inspectie Jeugdhulpverlening en Jeugdbescherming — (Youth Services and Youth Protection Inspectorate)
- Rijksinstituut voor de Volksgezondheid en Milieu (RIVM) — (National Institute of Public Health and Environment)
- Sociaal en Cultureel Planbureau — (Social and Cultural Planning Office)
- Agentschap t.b.v. het College ter Beoordeling van Geneesmiddelen — (Medicines Evaluation Board Agency)

Tweede Kamer der Staten-Generaal — (Second Chamber of the States General)

Eerste Kamer der Staten-Generaal — (First Chamber of the States General)

Raad van State — (Council of State)

Algemene Rekenkamer — (Netherlands Court of Audit)

Nationale Ombudsman — (National Ombudsman)

Kanselarij der Nederlandse Orden — (Chancellery of the Netherlands Order)

Kabinet der Koningin — (Queen's Cabinet)

Raad voor de Rechtspraak en de Rechtbanken — (Judicial Management and Advisory Board and Courts of Law)

AUSTRIA

A. Present coverage of entities

1. Bundeskanzleramt (Federal Chancellery)
2. Bundesministerium für europäische und internationale Angelegenheiten (Federal Ministry for european and international Affairs)
3. Bundesministerium für Finanzen (Federal Ministry of Finance)
4. Bundesministerium für Gesundheit (Federal Ministry of Health)
5. Bundesministerium für Inneres (Federal Ministry of Interior)
6. Bundesministerium für Justiz (Federal Ministry of Justice)
7. Bundesministerium für Landesverteidigung und Sport (Federal Ministry of Defence and Sport)

8. Bundesministerium für Land- und Forstwirtschaft, Umwelt und Wasserwirtschaft (Federal Ministry for Agriculture and Forestry, the Environment and Water Management)
9. Bundesministerium für Arbeit, Soziales und Konsumentenschutz (Federal Ministry for Employment, Social Affairs and Consumer Protection)
10. Bundesministerium für Unterricht, Kunst und Kultur (Federal Ministry for Education, Art and Culture)
11. Bundesministerium für Verkehr, Innovation und Technologie (Federal Ministry for Transport, Innovation and Technology)
12. Bundesministerium für Wirtschaft , Familie und Jugend (Federal Ministry for Economic Affairs, Family and Youth)
13. Bundesministerium für Wissenschaft und Forschung (Federal Ministry for Science and Research)
14. Bundesamt für Eich- und Vermessungswesen (Federal Office for Calibration and Measurement)
15. Österreichische Forschungs- und Prüfzentrum Arsenal Gesellschaft m.b.H (Austrian Research and Test Centre Arsenal Ltd)

16. Bundesanstalt für Verkehr (Federal Institute for Traffic)
17. Bundesbeschaffung G.m.b.H (Federal Procurement Ltd)
18. Bundesrechenzentrum G.m.b.H (Federal Data Processing Centre Ltd)

B. All other central public authorities including their regional and local sub-divisions provided that they do not have an industrial or commercial character.

POLAND

1. Kancelaria Prezydenta RP (Chancellery of the President)
2. Kancelaria Sejmu RP (Chancellery of the Sejm)
3. Kancelaria Senatu RP (Chancellery of the Senate)
4. Kancelaria Prezesa Rady Ministrów (Chancellery of the Prime Minister)
5. Sąd Najwyższy (Supreme Court)
6. Naczelny Sąd Administracyjny (Supreme Administrative Court)
7. Trybunał Konstytucyjny (Constitutional Court)

8. Najwyższa Izba Kontroli (Supreme Chamber of Control)
9. Biuro Rzecznika Praw Obywatelskich (Office of the Human Rights Defender)
10. Biuro Rzecznika Praw Dziecka (Office of the Children's Rights Ombudsman)
11. Biuro Ochrony Rządu (Government Protection Bureau)
12. Centralne Biuro Antykorupcyjne (Central Anticorruption Bureau)
13. Ministerstwo Pracy i Polityki Społecznej (Ministry of Labour and Social Policy)
14. Ministerstwo Finansów (Ministry of Finance)
15. Ministerstwo Gospodarki (Ministry of Economy)
16. Ministerstwo Rozwoju Regionalnego (Ministry of Regional Development)
17. Ministerstwo Kultury i Dziedzictwa Narodowego (Ministry of Culture and National Heritage)
18. Ministerstwo Edukacji Narodowej (Ministry of National Education)
19. Ministerstwo Obrony Narodowej (Ministry of National Defence)

20. Ministerstwo Rolnictwa i Rozwoju Wsi (Ministry of Agriculture and Rural Development)
21. Ministerstwo Skarbu Państwa (Ministry of the State Treasury)
22. Ministerstwo Sprawiedliwości (Ministry of Justice)
23. Ministerstwo Transportu, Budownictwa i Gospodarki Morskiej (Ministry of Transport, Construction and Maritime Economy)
24. Ministerstwo Nauki i Szkolnictwa Wyższego (Ministry of Science and Higher Education)
25. Ministerstwo Środowiska (Ministry of Environment)
26. Ministerstwo Spraw Wewnętrznych (Ministry of Internal Affairs)
27. Ministerstwo Administracji i Cyfryzacji (Ministry of Administration and Digitisation)
28. Ministerstwo Spraw Zagranicznych (Ministry of Foreign Affairs)
29. Ministerstwo Zdrowia (Ministry of Health)
30. Ministerstwo Sportu i Turystyki (Ministry of Sport and Tourism)

31. Urząd Patentowy Rzeczypospolitej Polskiej (Patent Office of the Republic of Poland)
32. Urząd Regulacji Energetyki (The Energy Regulatory Authority of Poland)
33. Urząd do Spraw Kombatantów i Osób Represjonowanych (Office for Military Veterans and Victims of Repression)
34. Urząd Transportu Kolejowego (Office for Railroad Transport)
35. Urząd do Spraw Cudzoziemców (Office for Foreigners)
36. Urząd Zamówień Publicznych (Public Procurement Office)
37. Urząd Ochrony Konkurencji i Konsumentów (Office for Competition and Consumer Protection)
38. Urząd Lotnictwa Cywilnego (Civil Aviation Office)
39. Urząd Komunikacji Elektronicznej (Office of Electronic Communication)
40. Wyższy Urząd Górniczy (State Mining Authority)
41. Główny Urząd Miar (Main Office of Measures)
42. Główny Urząd Geodezji i Kartografii (The Main Office of Geodesy and Cartography)

43. Główny Urząd Nadzoru Budowlanego (The General Office of Building Control)
44. Główny Urząd Statystyczny (Main Statistical Office)
45. Krajowa Rada Radiofonii i Telewizji (National Broadcasting Council)
46. Generalny Inspektor Ochrony Danych Osobowych (Inspector General for the Protection of Personal Data)
47. Państwowa Komisja Wyborcza (State Election Commission)
48. Państwowa Inspekcja Pracy (National Labour Inspectorate)
49. Rządowe Centrum Legislacji (Government Legislation Centre)
50. Narodowy Fundusz Zdrowia (National Health Fund)
51. Polska Akademia Nauk (Polish Academy of Science)
52. Polskie Centrum Akredytacji (Polish Accreditation Centre)
53. Polskie Centrum Badań i Certyfikacji (Polish Centre for Testing and Certification)
54. Polski Komitet Normalizacyjny (Polish Committee for Standardisation)

55. Zakład Ubezpieczeń Społecznych (Social Insurance Institution)
56. Komisja Nadzoru Finansowego (Polish Financial Supervision Authority)
57. Naczelna Dyrekcja Archiwów Państwowych (Head Office of State Archives)
58. Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund)
59. Generalna Dyrekcja Dróg Krajowych i Autostrad (The General Directorate of National Roads and Motorways)
60. Główny Inspektorat Ochrony Roślin i Nasiennictwa (The Main Inspectorate for the Inspection of Plant and Seeds Protection)
61. Komenda Główna Państwowej Straży Pożarnej (The National Headquarters of the State Fire-Service)
62. Komenda Główna Policji (Polish National Police)
63. Komenda Główna Straży Granicznej (The Chief Border Guards Command)
64. Główny Inspektorat Jakości Handlowej Artykułów Rolno-Spożywczych (The Main Inspectorate of Commercial Quality of Agri-Food Products)

65. Główny Inspektorat Ochrony Środowiska (The Main Inspectorate for Environment Protection)
66. Główny Inspektorat Transportu Drogowego (Main Inspectorate of Road Transport)
67. Główny Inspektorat Farmaceutyczny (Main Pharmaceutical Inspectorate)
68. Główny Inspektorat Sanitarny (Main Sanitary Inspectorate)
69. Główny Inspektorat Weterynarii (The Main Veterinary Inspectorate)
70. Agencja Bezpieczeństwa Wewnętrznego (Internal Security Agency)
71. Agencja Wywiadu (Foreign Intelligence Agency)
72. Agencja Mienia Wojskowego (Agency for Military Property)
73. Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture)
74. Agencja Rynku Rolnego (Agriculture Market Agency)
75. Agencja Nieruchomości Rolnych (Agricultural Property Agency)

76. Państwowa Agencja Atomistyki (National Atomic Energy Agency)
77. Narodowy Bank Polski (National Bank of Poland)
78. Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej (The National Fund for Environmental Protection and Water Management)
79. Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych (National Disabled Persons Rehabilitation Fund)
80. Instytut Pamięci Narodowej - Komisja Ścigania Zbrodni Przeciwko Narodowi Polskiemu (National Remembrance Institute - Commission for Prosecution of Crimes Against the Polish Nation)
81. Służba Celna Rzeczypospolitej Polskiej (Customs Service of the Republic of Poland)

PORTUGAL

1. Presidência do Conselho de Ministros (Presidency of the Council of Ministers)
2. Ministério das Finanças (Ministry of Finance)
3. Ministério da Defesa Nacional (Ministry of Defence)

4. Ministério dos Negócios Estrangeiros e das Comunidades Portuguesas (Ministry of Foreign Affairs and Portuguese Communities)
5. Ministério da Administração Interna (Ministry of Internal Affairs)
6. Ministério da Justiça (Ministry of Justice)
7. Ministério da Economia (Ministry of Economy)
8. Ministério da Agricultura, Desenvolvimento Rural e Pescas (Ministry of Agriculture, Rural Development and Fishing)
9. Ministério da Educação (Ministry of Education)
10. Ministério da Ciência e do Ensino Superior (Ministry of Science and University Education)
11. Ministério da Cultura (Ministry of Culture)
12. Ministério da Saúde (Ministry of Health)
13. Ministério do Trabalho e da Solidariedade Social (Ministry of Labour and Social Solidarity)
14. Ministério das Obras Públicas, Transportes e Habitação (Ministry of Public Works, Transports and Housing)

15. Ministério das Cidades, Ordenamento do Território e Ambiente (Ministry of Cities, Land Management and Environment)
16. Ministério para a Qualificação e o Emprego (Ministry for Qualification and Employment)
17. Presidência da Republica (Presidency of the Republic)
18. Tribunal Constitucional (Constitutional Court)
19. Tribunal de Contas (Court of Auditors)
20. Provedoria de Justiça (Ombudsman)

ROMANIA

Administrația Prezidențială (Presidential Administration)

Senatul României (Romanian Senate)

Camera Deputaților (Chamber of Deputies)

Inalta Curte de Casație și Justiție (Supreme Court)

Curtea Constituțională (Constitutional Court)

Consiliul Legislativ (Legislative Council)

Curtea de Conturi (Court of Accounts)

Consiliul Superior al Magistraturii (Superior Council of Magistracy)

Parchetul de pe lângă Inalta Curte de Casație și Justiție (Prosecutor's Office Attached to the Supreme Court)

Secretariatul General al Guvernului (General Secretariat of the Government)

Cancelaria primului ministru (Chancellery of the Prime Minister)

Ministerul Afacerilor Externe (Ministry of Foreign Affairs)

Ministerul Economiei și Finanțelor (Ministry of Economy and Finance)

Ministerul Justiției (Ministry of Justice)

Ministerul Apărării (Ministry of Defense)

Ministerul Internelor și Reformei Administrative (Ministry of Interior and Administration Reform)

Ministerul Muncii, Familiei și Egalității de Sanse (Ministry of Labor and Equal Opportunities)

Ministerul pentru Intreprinderi Mici și Mijlocii, Comerț, Turism și Profesii Liberale (Ministry for Small and Medium Sized Enterprises, Trade, Tourism and Liberal Professions)

Ministerul Agriculturii și Dezvoltării Rurale (Ministry of Agricultural and Rural Development)

Ministerul Transporturilor (Ministry of Transport)

Ministerul Dezvoltării, Lucrărilor Publice și Locuinței (Ministry of Development, Public Works and Housing)

Ministerul Educației Cercetării și Tineretului (Ministry of Education, Research and Youth)

Ministerul Sănătății Publice (Ministry of Public Health)

Ministerul Culturii și Cultelor (Ministry of Culture and Religious Affairs)

Ministerul Comunicațiilor și Tehnologiei Informației (Ministry of Communications and Information Technology)

Ministerul Mediului și Dezvoltării Durabile (Ministry of Environment and Sustainable Development)

Serviciul Român de Informații (Romanian Intelligence Service)

Serviciul Român de Informații Externe (Romanian Foreign Intelligence Service)

Serviciul de Protecție și Pază (Protection and Guard Service)

Serviciul de Telecomunicații Speciale (Special Telecommunication Service)

Consiliul Național al Audiovizualului (The National Audiovisual Council)

Direcția Națională Anticorupție (National Anti-corruption Department)

Inspectoratul General de Poliție (General Inspectorate of Police)

Autoritatea Națională pentru Reglementarea și Monitorizarea Achizițiilor Publice (National Authority for Regulation and Monitoring Public Procurement)

Autoritatea Națională de Reglementare pentru Serviciile Comunitare de Utilități Publice (ANRSC) (National Authority for Regulating Community Services Public Utilities)

Autoritatea Națională Sanitară Veterinară și pentru Siguranța Alimentelor (Sanitary Veterinary and Food Safety National Authority)

Autoritatea Națională pentru Protecția Consumatorilor (National Authority for Consumer Protection)

Autoritatea Navală Română (Romanian Naval Authority)

Autoritatea Feroviară Română (Romanian Railway Authority)

Autoritatea Rutieră Română (Romanian Road Authority)

Autoritatea Națională pentru Protecția Drepturilor Copilului-și Adoptie (National Authority for the Protection of Child Rights and Adoption)

Autoritatea Națională pentru Persoanele cu Handicap (National Authority for Disabled Persons)

Autoritatea Națională pentru Tineret (National Authority for Youth)

Autoritatea Națională pentru Cercetare Stiințifică (National Authority for Scientific Research)

Autoritatea Națională pentru Comunicații (National Authority for Communications)

Autoritatea Națională pentru Serviciile Societății Informaționale (National Authority for Informational Society Services)

Autoritatea Electorală Permanente (Permanent Electoral Authority)

Agenția pentru Strategii Guvernamentale (Agency for Governmental Strategies)

Agenția Națională a Medicamentului (National Medicines Agency)

Agenția Națională pentru Sport (National Agency for Sports)

Agenția Națională pentru Ocuparea Forței de Muncă (National Agency for Employment)

Agenția Națională de Reglementare în Domeniul Energiei (National Authority for Electrical Energy Regulation)

Agenția Română pentru Conservarea Energiei (Romanian Agency for Power Conservation)

Agenția Națională pentru Resurse Minerale (National Agency for Mineral Resources)

Agenția Română pentru Investiții Străine (Romanian Agency for Foreign Investment)

Agenția Națională a Funcționarilor Publici (National Agency of Public Civil Servants)

Agenția Națională de Administrare Fiscală (National Agency of Fiscal Administration)

Agenția Națională pentru Protecția Familiei (National Agency for Family Protection)

Agenția Națională pentru Egalitatea de Sanse între Bărbați și Femei (National Authority for Equality of Chances between Men and Women)

Agenția Națională pentru Protecția Mediului (National Agency for Environmental Protection)

Agenția națională Antidrog (National Anti-drugs Agency)

SLOVENIA

1. Predsednik Republike Slovenije (President of the Republic of Slovenia)
2. Državni zbor (The National Assembly)
3. Državni svet (The National Council)
4. Varuh človekovih pravic (The Ombudsman)
5. Ustavno sodišče (The Constitutional Court)
6. Računsko sodišče (The Court of Audits)
7. Državna revizijska komisija (The National Review Commission)
8. Slovenska akademija znanosti in umetnosti (The Slovenian Academy of Science and Art)
9. Vladne službe (The Government Services)
10. Ministrstvo za finance (Ministry of Finance)

11. Ministrstvo za notranje zadeve (Ministry of Internal Affairs)
12. Ministrstvo za zunanje zadeve (Ministry of Foreign Affairs)
13. Ministrstvo za obrambo (Ministry of Defence)
14. Ministrstvo za pravosodje (Ministry of Justice)
15. Ministrstvo za gospodarstvo (Ministry of the Economy)
16. Ministrstvo za kmetijstvo, gozdarstvo in prehrano (Ministry of Agriculture, Forestry and Food)
17. Ministrstvo za promet (Ministry of Transport)
18. Ministrstvo za okolje, prostor in energijo (Ministry of Environment, Spatial Planning and Energy)
19. Ministrstvo za delo, družino in socialne zadeve (Ministry of Labour, Family and Social Affairs)
20. Ministrstvo za zdravje (Ministry of Health)
21. Ministrstvo za visoko šolstvo, znanost in tehnologijo (Ministry of Higher Education, Science and Technology)

22. Ministrstvo za kulturo (Ministry of Culture)
23. Ministerstvo za javno upravo (Ministry of Public Administration)
24. Vrhovno sodišče Republike Slovenije (The Supreme Court of the Republic of Slovenia)
25. Višja sodišča (Higher Courts)
26. Okrožna sodišča (District Courts)
27. Okrajna sodišča (County Courts)
28. Vrhovno tožilstvo Republike Slovenije (The Supreme Prosecutor of the Republic of Slovenia)
29. Okrožna državna tožilstva (Districts' State Prosecutors)
30. Družbeni pravobranilec Republike Slovenije (Social Attorney of the Republic of Slovenia)
31. Državno pravobranilstvo Republike Slovenije (National Attorney of the Republic of Slovenia)
32. Upravno sodišče Republike Slovenije (Administrative Court of the Republic of Slovenia)

33. Senat za prekrške Republike Slovenije (Senat of Minor Offenses of the Republic of Slovenia)
34. Višje delovno in socialno sodišče v Ljubljani (Higher Labour and Social Court)
35. Delovna in sodišča (Labour Courts)
36. Upravne note (Local Administrative Units)

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 amendments:

Ministerstvo hospodárstva Slovenskej republiky (Ministry of Economy of the Slovak Republic)

Ministerstvo financií Slovenskej republiky (Ministry of Finance of the Slovak Republic)

Ministerstvo dopravy, výstavby a regionálneho rozvoja Slovenskej republiky (Ministry of Transport, Construction and Regional Development of the Slovak Republic)

Ministerstvo pôdohospodárstva a rozvoja vidieka Slovenskej republiky (Ministry of Agriculture and Rural Development of the Slovak Republic)

Ministerstvo vnútra Slovenskej republiky (Ministry of Interior of the Slovak Republic)

Ministerstvo obrany Slovenskej republiky (Ministry of Defence of the Slovak Republic)

Ministerstvo spravodlivosti Slovenskej republiky (Ministry of Justice of the Slovak Republic)

Ministerstvo zahraničných vecí Slovenskej republiky (Ministry of Foreign Affairs of the Slovak Republic)

Ministerstvo práce, sociálnych vecí a rodiny Slovenskej republiky (Ministry of Labour, Social Affairs and Family of the Slovak Republic)

Ministerstvo životného prostredia Slovenskej republiky (Ministry of Environment of the Slovak Republic)

Ministerstvo školstva, vedy, výskumu a športu Slovenskej republiky (Ministry of Education, Science, Research and Sport of the Slovak Republic)

Ministerstvo kultúry Slovenskej republiky (Ministry of Culture of the Slovak Republic)

Ministerstvo zdravotníctva Slovenskej republiky (Ministry of Health Service of the Slovak Republic)

Úrad vlády Slovenskej republiky (The Government Office of the Slovak Republic)

Protimonopolný úrad Slovenskej republiky (Antimonopoly Office of the Slovak Republic)

Štatistický úrad Slovenskej republiky (Statistical Office of the Slovak Republic)

Úrad geodézie, kartografie a katastra Slovenskej republiky (The Office of Land Surveyor, Cartography and Cadastre of the Slovak Republic)

Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky (Slovak Office of Standards, Metrology and Testing)

Úrad pre verejné obstarávanie (The Office for Public Procurement)

Úrad priemyselného vlastníctva Slovenskej republiky (Industrial Property Office of the Slovak Republic)

Národný bezpečnostný úrad (National Security Authority)

Kancelária Prezidenta Slovenskej republiky (The Office of the President of the Slovak Republic)

Národná rada Slovenskej republiky (National Council of the Slovak Republic)

Ústavný súd Slovenskej republiky (Constitutional Court of the Slovak Republic)

Najvyšší súd Slovenskej republiky (Supreme Court of the Slovak Republic)

Generálna prokuratúra Slovenskej republiky (Public Prosecution of the Slovak Republic)

Najvyšší kontrolný úrad Slovenskej republiky (Supreme Audit Office of the Slovak Republic)

Telekomunikačný úrad Slovenskej republiky (Telecommunications Office of the Slovak Republic)

Poštový úrad (Postal Regulatory Office)

Úrad na ochranu osobných údajov (Office for Personal Data Protection)

Kancelária verejného ochrancu práv (Ombudsman's Office)

Úrad pre finančný trh (Office for the Finance Market)

FINLAND

OIKEUSKANSLERINVIRASTO – JUSTITIEKANSLEERSÄMBETET (OFFICE OF THE CHANCELLOR OF JUSTICE)

LIIKENNE- JA VIESTINTÄMINISTERIÖ – KOMMUNIKATIONSMINISTERIET
(MINISTRY OF TRANSPORT AND COMMUNICATIONS)

Viestintävirasto – Kommunikationsverket (Finnish Communications Regulatory Authority)

Ajoneuvohallintokeskus AKE – Fordonsförvaltningscentralen AKE (Finnish Vehicle Administration)

Imailuhallinto – Luftfartsförvaltningen (Finnish Civil Aviation Authority)

Ilmatieteen laitos – Meteorologiska institutet (Finnish Meteorological Institute)

Merenkulkulaitos – Sjöfartsverket (The Finnish Maritime Administration)

Ratahallintokeskus RHK – Banförvaltningscentralen RHK (Rail Administration)

Rautatievirasto – Järnvägsverket (Finnish Railway Agency)

Tiehallinto – Vägförvaltningen (Road Administration)

MAA- JA METSÄTALOUSMINISTERIÖ – JORD- OCH SKOGSBRUKSMINISTERIET
(MINISTRY OF AGRICULTURE AND FORESTRY)

Elintarviketurvallisuusvirasto – Livsmedelssäkerhetsverket (Finnish Food Safety Authority)

Maanmittauslaitos – Lantmäteriverket (National Land Survey of Finland)

OIKEUSMINISTERIÖ – JUSTITIEMINISTERIET (MINISTRY OF JUSTICE)

Tietosuojavaltuutetun toimisto – Dataombudsmannens byrå (Office of the Data Protection
Ombudsman)

Tuomioistuimet – domstolar (Courts of Law)

Korkein oikeus – Högsta domstolen (Supreme Court)

Korkein hallinto-oikeus – Högsta förvaltningsdomstolen (Supreme Administrative Court)

Hovioikeudet – hovrätter (Courts of Appeal)

Kärjäoikeudet – tingsrätter (District Courts)

Hallinto-oikeudet – förvaltningsdomstolar (Administrative Courts)

Markkinaoikeus – Marknadsdomstolen (Market Court)

Työtuomioistuin – Arbetsdomstolen (Labour Court)

Vakuutusosasto – Försäkringsdomstolen (Insurance Court)

Kuluttajariitalautakunta – Konsumenttvistenämnden (Consumer Complaint Board)

Vankeinhoitolaitos – Fångvårdsväsendet (Prison Service)

HEUNI – Yhdistyneiden Kansakuntien yhteydessä toimiva Euroopan kriminaalipolitiikan instituutti – HEUNI – Europeiska institutet för kriminalpolitik, verksamt i anslutning till Förenta Nationerna (the European Institute for Crime Prevention and Control)

Oikeushallinnon palvelukeskus – Justitieförvaltningens servicecentral (Legal Management Service)

Oikeushallinnon tietotekniikkakeskus – Justitieförvaltningens datateknikcentral (Legal Administrative Computing Center)

Oikeusrekisterikeskus – Rättsregistercentralen (Legal Register Centre)

Onnettomuustutkintakeskus – Centralen för undersökning av olyckor (Accident Investigation Board)

Rikosseuraamusvirasto – Brottsförklaringsverket (Criminal sanctions Agency)

Rikoksentorjuntaneuvosto – Rådet för brottsförebyggande (National Council for Crime Prevention)

OPETUSMINISTERIÖ – UNDERVISNINGSMINISTERIET (MINISTRY OF EDUCATION)

Opetushallitus – Utbildningsstyrelsen (National Board of Education)

Valtion elokuvatarkastamo – Statens filmgranskningsbyrå (Finnish Board of Film Classification)

PUOLUSTUSMINISTERIÖ – FÖRSVARSMINISTERIET (MINISTRY OF DEFENCE)

Puolustusvoimat – Försvarsmakten (Finnish Defence Forces)

SISÄASIAINMINISTERIÖ – INRIKESMINISTERIET (MINISTRY OF THE INTERIOR)

Keskusrikospoliisi – Centralkriminalpolisen (Central Criminal Police)

Liikkuva poliisi – Rörliga polisen (National Traffic Police)

Rajavartiolaitos – Gränsbevakningsväsendet (Frontier Guard)

Valtion turvapaikanhakijoiden vastaanottokeskukset – Statliga förläggningar för asylsökande
(Reception centres for Asylum Seekers)

SOSIAALI- JA TERVEYSMINISTERIÖ – SOCIAL- OCH HÄLSOVÅRDSMINISTERIET
(MINISTRY OF SOCIAL AFFAIRS AND HEALTH)

Työttömyysturvalautakunta – Besvärsnämnden för utkomstskyddsärenden (Unemployment
Appeal Board)

Sosiaaliturvan muutoksenhakulautakunta – Besvärsnämnden för socialtrygghet (Appeal
Tribunal)

Lääkelaitos – Läkemedelsverket (National Agency for Medicines)

Terveydenhuollon oikeusturvakeskus – Rättsskyddscentralen för hälsovården (National
Authority for Medicolegal Affairs)

Säteilyturvakeskus – Strålsäkerhetscentralen (Finnish Centre for Radiation and Nuclear
Safety)

TYÖ- JA ELINKEINOMINISTERIÖ – ARBETS- OCH NÄRINGSMINISTERIET
(MINISTRY OF EMPLOYMENT AND THE ECONOMY)

Kuluttajavirasto – Konsumentverket (Finnish Consumer Agency)

Kilpailuvirasto – Konkurrensverket (Finnish Competition Authority)

Patentti- ja rekisterihallitus – Patent- och registerstyrelsen (National Board of Patents and Registration)

Valtakunnansovittelijain toimisto – Riksförlikningsmännens byrå (National Conciliators' Office)

Työneuvosto – Arbetsrådet (Labour Council)

Geologian tutkimuskeskus – Geologiska forskningscentralen (Geological Survey of Finland)

Huoltovarmuuskeskus – Försörjningsberedskapscentralen (The National Emergency Supply Agency)

Mittatekniikan keskus - MIKES – Mätteknikcentralen (Centre for Metrology and Accreditation)

Turvatekniikan keskus - TUKES – Säkerhetsteknikcentralen (Safety Technology Authority)

Vähemmistövaltuutetun toimisto – Minoritetsombudsmannens byrå (Office of the Ombudsman for Minorities)

ULKOASIAINMINISTERIÖ – UTRIKESMINISTERIET (MINISTRY FOR FOREIGN AFFAIRS)

VALTIONEUVOSTON KANSLIA – STATSRÅDETS KANSLI (PRIME MINISTER'S OFFICE)

VALTIOVARAINMINISTERIÖ – FINANSMINISTERIET (MINISTRY OF FINANCE)

Valtiokonttori – Statskontoret (State Treasury)

Verohallinto – Skatteförvaltningen (Tax Administration)

Tullilaitos – Tullverket (Customs)

Väestörekisterikeskus – Befolkningsregistercentralen (Population Register Centre)

Tilastokeskus – Statistikcentralen (Statistics Finland)

YMPÄRISTÖMINISTERIÖ – MILJÖMINISTERIET (MINISTRY OF ENVIRONMENT)

Suomen ympäristökeskus - Finlands miljöcentral (Finnish Environment Institute)

VALTIONTALouden TARKASTUSVIRASTO – STATENS REVISIONSVERK
(NATIONAL AUDIT OFFICE)

SWEDEN

Royal Academy of Fine Arts	Akademien för de fria konsterna
National Board for Consumer Complaints	Allmänna reklamationsnämnden
Labour Court	Arbetsdomstolen
Swedish Employment Services	Arbetsförmedlingen
National Agency for Government Employers	Arbetsgivarverk, statens
National Institute for Working Life	Arbetslivsinstitutet
Swedish Work Environment Authority	Arbetsmiljöverket
Swedish Inheritance Fund Commission	Arvsfondsdelegationen
Museum of Architecture	Arkitekturmuseet
National Archive of Recorded Sound and Moving Images	Ljud och bildarkiv, statens
The Office of the Childrens' Ombudsman	Barnombudsmannen
Swedish Council on Technology Assessment in Health Care	Beredning för utvärdering av medicinsk metodik, statens
Royal Library	Kungliga Biblioteket
National Board of Film Censors	Biografbyrå, statens
Dictionary of Swedish Biography	Biografiskt lexikon, svenskt
Swedish Accounting Standards Board	Bokföringsnämnden

Swedish Companies Registration Office	Bolagsverket
National Housing Credit Guarantee Board	Bostadskreditnämnd, statens (BKN)
National Housing Board	Boverket
National Council for Crime Prevention	Brottsförebyggande rådet
Criminal Victim Compensation and Support Authority	Brottsoffermyndigheten
National Board of Student Aid	Centrala studiestödsnämnden
Data Inspection Board	Datainspektionen
Ministries (Government Departments)	Departementen
National Courts Administration	Domstolsverket
National Electrical Safety Board	Elsäkerhetsverket
Export Credits Guarantee Board	Exportkreditnämnden
Financial Supervisory Authority	Finansinspektionen
National Board of Fisheries	Fiskeriverket
National Institute of Public Health	Folkhälsoinstitut, statens
Swedish Research Council for Environment	Forskningsrådet för miljö, areella näringar och samhällsbyggande, Formas
National Fortifications Administration	Fortifikationsverket
National Mediation Office	Medlingsinstitutet
Defence Material Administration	Försvarets materielverk

National Defence Radio Institute	Försvarets radioanstalt
Swedish Museums of Military History	Försvarshistoriska museer, statens
National Defence College	Försvarshögskolan
The Swedish Armed Forces	Försvarsmakten
Social Insurance Office	Försäkringskassan
Geological Survey of Sweden	Geologiska undersökning, Sveriges
Geotechnical Institute	Geotekniska institut, statens
The National Rural Development Agency	Glesbygdsverket
Graphic Institute and the Graduate School of Communications	Grafiska institutet och institutet för högre kommunikations- och reklamutbildning
The Swedish Broadcasting Commission	Granskningsnämnden för Radio och TV
Swedish Government Seamen's Service	Handelsflottans kultur- och fritidsråd
Ombudsman for the Disabled	Handikappombudsmannen
Board of Accident Investigation	Haverikommission, statens
Courts of Appeal (6)	Hovrätterna (6)
Regional Rent and Tenancies Tribunals (12)	Hyses- och arendenämnder (12)
Committee on Medical Responsibility	Hälso- och sjukvårdens ansvarsnämnd
National Agency for Higher Education	Högskoleverket
Supreme Court	Högsta domstolen
National Institute for Psycho-Social Factors and Health	Institut för psykosocial miljömedicin, statens

National Institute for Regional Studies	Institut för tillväxtpolitiska studier
Swedish Institute of Space Physics	Institutet för rymdfysik
International Programme Office for Education and Training	Internationella programkontoret för utbildningsområdet
Swedish Migration Board	Migrationsverket
Swedish Agency for Disability Policy Coordination	Myndigheten för handikappolitisk samordning
Swedish Agency for Networks and Cooperation in Higher Education	Myndigheten för nätverk och samarbete inom högre utbildning
Swedish Board of Agriculture	Jordbruksverk, statens
Office of the Chancellor of Justice	Justitiekanslern
Office of the Equal Opportunities Ombudsman	Jämställdhetsombudsmannen
National Judicial Board of Public Lands and Funds	Kammarkollegiet
Administrative Courts of Appeal (4)	Kammarrätterna (4)
National Chemicals Inspectorate	Kemikalieinspektionen
National Board of Trade	Kommerskollegium
Swedish Agency for Innovation Systems	Verket för innovationssystem (VINNOVA)
National Institute of Economic Research	Konjunkturinstitutet
Swedish Competition Authority	Konkurrensverket
College of Arts, Crafts and Design	Konstfack
College of Fine Arts	Konsthögskolan

National Museum of Fine Arts	Nationalmuseum
Arts Grants Committee	Konstnärsnämnden
National Art Council	Konstråd, statens
National Board for Consumer Policies	Konsumentverket
National Laboratory of Forensic Science	Kriminaltekniska laboratorium, statens
Prison and Probation Service	Kriminalvården
National Paroles Board	Kriminalvårdsnämnden
Swedish Enforcement Authority	Kronofogdemyndigheten
National Council for Cultural Affairs	Kulturråd, statens
Swedish Coast Guard	Kustbevakningen
National Land Survey	Lantmäteriverket
Royal Armoury	Livrustkammaren/Skoklosters slott/ Hallwylska museet
National Food Administration	Livsmedelsverk, statens
The National Gaming Board	Lotteriinspektionen
Medical Products Agency	Läkemedelsverket
County Administrative Courts (24)	Länsrätterna (24)
County Administrative Boards (24)	Länsstyrelserna (24)
National Government Employee and Pensions Board	Pensionsverk, statens
Market Court	Marknadsdomstolen

Swedish Meteorological and Hydrological Institute	Meteorologiska och hydrologiska institut, Sveriges
Modern Museum	Moderna museet
Swedish National Collections of Music	Musiksamlingar, statens
Museum of Natural History	Naturhistoriska riksmuseet
National Environmental Protection Agency	Naturvårdsverket
Scandinavian Institute of African Studies	Nordiska Afrikainstitutet
Nordic School of Public Health	Nordiska högskolan för folkhälsovetenskap
Recorders Committee	Notarienämnden
Swedish National Board for Intra Country Adoptions	Myndigheten för internationella adoptionsfrågor
Swedish Agency for Economic and Regional Growth	Verket för näringslivsutveckling (NUTEK)
Office of the Ethnic Discrimination Ombudsman	Ombudsmannen mot etnisk diskriminering
Court of Patent Appeals	Patentbesvärsrätten
Patents and Registration Office	Patent- och registreringsverket
Swedish Population Address Register Board	Personadressregisternämnd statens, SPAR-nämnden
Swedish Polar Research Secretariat	Polarforskningssekretariatet
Press Subsidies Council	Presstödsnämnden
The Council of the European Social Fund in Sweden	Rådet för Europeiska socialfonden i Sverige
The Swedish Radio and TV Authority	Radio- och TV-verket
Government Offices	Regeringskansliet

Supreme Administrative Court	Regeringsrätten
Central Board of National Antiquities	Riksantikvarieämbetet
National Archives	Riksarkivet
Bank of Sweden	Riksbanken
Parliamentary Administrative Office	Riksdagsförvaltningen
The Parliamentary Ombudsmen	Riksdagens ombudsmän, JO
The Parliamentary Auditors	Riksdagens revisorer
National Debt Office	Riksgäldskontoret
National Police Board	Rikspolisstyrelsen
National Audit Bureau	Riksrevisionen
Travelling Exhibitions Service	Riksutställningar, Stiftelsen
National Space Board	Rymdstyrelsen
Swedish Council for Working Life and Social Research	Forskningsrådet för arbetsliv och socialvetenskap
National Rescue Services Board	Räddningsverk, statens
Regional Legal-aid Authority	Rättshjälpsmyndigheten
National Board of Forensic Medicine	Rättsmedicinalverket
Sami (Lapp) School Board	Sameskolstyrelsen och sameskolor
Sami (Lapp) Schools	
National Maritime Administration	Sjöfartsverket

National Maritime Museums	Maritima museer, statens
Swedish Commission on Security and Integrity Protection	Säkerhets- och integritetsskyddsnämnden
Swedish Tax Agency	Skatteverket
National Board of Forestry	Skogsstyrelsen
National Agency for Education	Skolverk, statens
Swedish Institute for Infectious Disease Control	Smittskyddsinstitutet
National Board of Health and Welfare	Socialstyrelsen
National Inspectorate of Explosives and Flammables	Sprängämnesinspektionen
Statistics Sweden	Statistiska centralbyrån
Agency for Administrative Development	Statskontoret
Swedish Radiation Safety Authority	Strålsäkerhetsmyndigheten
Swedish International Development Cooperation Authority	Styrelsen för internationellt utvecklings-samarbete, SIDA
National Board of Psychological Defence and Conformity Assessment	Styrelsen för psykologiskt försvar
Swedish Board for Accreditation	Styrelsen för ackreditering och teknisk kontroll
Swedish Institute	Svenska Institutet, stiftelsen
Library of Talking Books and Braille Publications	Talboks- och punktskriftsbiblioteket
District and City Courts (97)	Tingsrätterna (97)
Judges Nomination Proposal Committee	Tjänsteförslagsnämnden för domstolsväsendet

Armed Forces' Enrolment Board	Totalförsvarets pliktverk
Swedish Defence Research Agency	Totalförsvarets forskningsinstitut
Swedish Board of Customs	Tullverket
Swedish Tourist Authority	Turistdelegationen
The National Board of Youth Affairs	Ungdomsstyrelsen
Universities and University Colleges	Universitet och högskolor
Aliens Appeals Board	Utlänningsnämnden
National Seed Testing and Certification Institute	Utsädeskontroll, statens
Swedish National Road Administration	Vägverket
National Water Supply and Sewage Tribunal	Vatten- och avloppsnämnd, statens
National Agency for Higher Education	Verket för högskoleservice (VHS)
Swedish Agency for Economic and Regional Development	Verket för näringslivsutveckling (NUTEK)
Swedish Research Council	Vetenskapsrådet'
National Veterinary Institute	Veterinärmedicinska anstalt, statens
Swedish National Road and Transport Research Institute	Väg- och transportforskningsinstitut, statens
National Plant Variety Board	Växsortnämnd, statens
Swedish Prosecution Authority	Åklagarmyndigheten
Swedish Emergency Management Agency	Krisberedskapsmyndigheten

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

Notes to Section A (Central Government Entities):

1. The listed central government entities of the Member States covers also any subordinated entity of any contracting authority of a Member State provided it does not have separate legal personality.

2. As far as procurement by entities in the field of defence and security is concerned, only non-sensitive and non-warlike materials contained in the list attached to Section D (Goods) are covered.
3. The list of central government entities of the Member States shall be updated following any update of the revised GPA schedules of the Union.

SECTION B

SUB-CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to the covered sub-central government entities in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods as specified in Section D (Goods):	SDR	200 000
Services as specified in Section E (Services):	SDR	200 000
Construction services as specified in Section F (Construction Services):	SDR	5 000 000

Covered Sub-Central Government Entities:

1. Covered procuring entities are cities-regions listed in the common classification of territorial units for statistics (hereinafter referred to as "NUTS") established by Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics, as amended (hereinafter referred to as "NUTS Regulation"), in the categories of NUTS 1 and NUTS 2 and, for Member States that do not comprise such cities-regions, the local contracting authorities corresponding to the two most important urban areas listed in category NUTS 3 of that regulation.

For the purposes of this Chapter, "cities-regions" shall be understood as contracting authorities of the administrative units falling under NUTS 1 and NUTS 2, as referred to by the NUTS Regulation, coinciding with cities and metropolitan areas that have been granted the status or the prerogatives of ordinary regional contracting authorities by the effect of the constitutional set-up of the concerned Member States or any relevant legislation.

For the purposes of the Chapter, "local contracting authorities" shall be understood as contracting authorities of the administrative units falling under NUTS 3, as referred to by the NUTS Regulation.

2. All contracting authorities which are bodies governed by public law as defined in Directive 2014/24/EU of the European Parliament and the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC and which are:

- (a) providing health service;
- (b) providing higher education services; or
- (c) carrying out research activities.

A "body governed by public law" means any body:

- (a) established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character;
- (b) having legal personality; and
- (c) 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.

4. Indicative lists of contracting authorities which fall within the first or the second category of sub-central entities are provided below.

A. Indicative List of Cities-Regions and Local Contracting Authorities:

BELGIUM

Region of Brussels-Capital: (BE1)

BULGARIA

Sophia and its surroundings: (BG 412 and 411)

Varna and its surroundings: (BG 331)

CZECH REPUBLIC

Prag capital city: (CZ 01)

DENMARK

Copenhagen Capital: (DK 01)

GERMANY

Region of Berlin: (DE3)

Region of Bremen: (DE5)

Region of Hamburg: (DE6)

ESTONIA

Tallin and its surroundings: North Estonia (EE001)

Tartu and its surroundings: South Estonia (EE008)

IRELAND

Dublin and its surroundings: (IE021)

Cork and its surroundings: South-West (IE 025)

GREECE

Greater Athens: (EL 301 to 304)

Thessaloniki and its surroundings: (EL 522)

SPAIN

Community of Madrid: (ES 3)

Community of Valence: (ES 52)

FRANCE

Paris and its surroundings: Paris, Hauts-de-Seine, Seine-Saint-Denis and Val-de-Marne (FR101, FR 105 to FR 107)

Lyon city and its surroundings: Rhône (FR 716)

CROATIA

Zagreb and its surroundings: (HR 041 and 042)

Split and its surroundings: Province of Split and Dalmatia (HR 035)

ITALY

Roma and its surroundings: (ITI43)

Milano and its surroundings: (ITC4C)

CYPRUS

Nicosia and its surroundings: (CY000)

LATVIA

Riga and its surroundings: (LV006)

Daugavpils and its surroundings: Latgale (LV005)

LITHUNIA

Vilnius and its surroundings: (LT00A)

Kaunas and its surroundings: District of Kaunas (LT002)

LUXEMBURG

Luxemburg city and its surroundings: (LU000)

HUNGARY

Budapest: (HU 01)

MALTA

Lavallette and its surroundings: Malta main island (MT001)

NETHERLANDS

Greater Amsterdam: (NL326)

Rotterdam and its surroundings: South Holland – Southwest (NL33A)

AUSTRIA

Vienna: (AT 13)

Salzburg: (AT 32)

POLAND

Warsaw and its surroundings: (PL 127)

Krakow and its surroundings: (PL 213)

PORTUGAL

Lisboa's metropolitan area: (PT 17)

ROMANIA

Bucarest and its surroundings: (RO 321)

SLOVENIA

Ljubljana and its surroundings: Central Slovenia (SI 041)

Maribor and its surroundings: Podravska (SI 032)

SLOVAKIA

Bratislava: (SK 01)

FINLAND

Helsinki-Uusimaa: (FI 1B)

SWEDEN

Stockholm: (SE11)

UNITED KINGDOM

London: (UKI)

B. Indicative List of Bodies governed by Public Law

BELGIUM

Bodies

C

- Centre hospitalier de Mons
- Centre hospitalier de Tournai
- Centre hospitalier universitaire de Liège

F

- Fonds de Construction d'Institutions hospitalières et médico-sociales de la Communauté française

H

- Het Gemeenschapsonderwijs

I

- 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 de Recherche sur les Conditions de Travail – Nationaal
Onderzoeksinstituut voor Arbeidsomstandigheden
- 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
 - Jardin botanique national de Belgique – Nationale Plantentuin van België
- O
- Observatoire royal de Belgique – Koninklijke Sterrenwacht van België
 - Office régional de Promotion de l'Agriculture et de l'Horticulture
 - Openbaar psychiatrisch Ziekenhuis-Geel
 - Openbaar psychiatrisch Ziekenhuis-Rekem
 - Organisme national des Déchets radioactifs et des Matières fissiles – Nationale Instelling voor radioactief Afval en Splijtstoffen
- U
- Universitair Ziekenhuis Gent
- V
- Vlaamse Hogescholenraad

- Vlaamse Instelling voor technologisch Onderzoek
- Vlaamse interuniversitaire Raad
- Vlaamse Milieumaatschappij
- Vlaamse Onderwijsraad
- Vlaamse Stichting voor Verkeerskunde
- Vlaams Instituut voor de Bevordering van het wetenschappelijk- en technologisch Onderzoek in de Industrie
- Vlaams Instituut voor Gezondheidspromotie

BULGARIA

Bodies

- Български червен кръст (Bulgarian Red Cross)
- Българска академия на науките (Bulgarian Academy of Sciences)
- Национален център за аграрни науки (National Centre for Agrarian Science)

Categories

State Universities, established pursuant to Article 13 of the Закона за висшето образование (обн., ДВ, бр.112/27.12.1995):

- Аграрен университет – Пловдив (Agricultural University – Plovdiv)
- Академия за музикално, танцово и изобразително изкуство – Пловдив (Academy of Music, Dance and Fine Arts – Plovdiv)
- Академия на Министерството на вътрешните работи
- Великотърновски университет “Св. св. Кирил и Методий” (St. Cyril and St. Methodius University of Veliko Tarnovo)
- Висше военноморско училище “Н. Й. Вапцаров” – Варна (N. Y. Vaptsarov Naval Academy – Varna)
- Висше строително училище “Любен Каравелов” – София (Civil Engineering Higher School "Lyuben Karavelov" – Sofia)
- Висше транспортно училище “Тодор Каблешков” – София (Higher School of Transport "Todor Kableshkov" – Sofia)
- Военна академия “Г. С. Раковски” – София (Military Academy "G. S. Rakovski" – Sofia)

- Национална музикална академия “Проф. Панчо Владигеров” – София (State Academy of Music "Prof. Pancho Vladigerov" – Sofia)
- Икономически университет – Варна (University of Economics – Varna)
- Колеж по телекомуникации и пощи – София (College of Telecommunications and Posts – Sofia)
- Лесотехнически университет - София (University of Forestry – Sofia)
- Медицински университет “Проф. д-р Параскев Иванов Стоянов” – Варна (Medical University "Prof. D-r Paraskev Stoyanov" – Varna)
- Медицински университет – Плевен (Medical University – Pleven)
- Медицински университет – Пловдив (Medical University – Plovdiv)
- Медицински университет – София (Medical University – Sofia)
- Минно-геоложки университет “Св. Иван Рилски” – София (University of Mining and Geology "St. Ivan Rilski" – Sofia)
- Национален военен университет “Васил Левски” – Велико Търново (National Military University "Vasil Levski" – Veliko Tarnovo)

- Национална академия за театрално и филмово изкуство “Кръстьо Сарафов” – София (National Academy of Theatre and Film Arts "Krasyo Sarafov" – Sofia)
- Национална спортна академия “Васил Левски” – София (National Sports Academy "Vasil Levski" – Sofia)
- Национална художествена академия – София (National Academy of Arts – Sofia)
- Пловдивски университет “Паисий Хилендарски” (Plovdiv University "Paisiy Hilendarski")
- Русенски университет “Ангел Кънчев” (Ruse University "Angel Kanchev")
- Софийски университет “Св. Климент Охридски” (Sofia University "St. Kliment Ohridski")
- Специализирано висше училище по библиотекознание и информационни технологии – София (Specialised Higher School on Library Science and Information Technologies – Sofia)
- Стопанска академия “Д. А. Ценов” – Свищов (Academy of Economics "D. A. Tsenov" – Svishtov)
- Технически университет – Варна (Technical University – Varna)

- Технически университет – Габрово (Technical University – Gabrovo)
- Технически университет – София (Technical University – Sofia)
- Тракийски университет - Стара Загора (Trakia University – Stara Zagora)
- Университет “Проф. д-р Асен Златаров” – Бургас (University "Prof. D-r Asen Zlatarov" – Burgas)
- Университет за национално и световно стопанство – София (University of National and World Economy – Sofia)
- Университет по архитектура, строителство и геодезия – София (University of Architecture, Civil Engineering and Geodesy – Sofia)
- Университет по хранителни технологии – Пловдив (University of Food Technologies – Plovdiv)
- Химико-технологичен и металургичен университет - София (University of Chemical Technology and Metallurgy – Sofia)
- Шуменски университет “Епископ Константин Преславски” (Shumen University "Konstantin Preslavski")
- Югозападен университет “Неофит Рилски” – Благоевград (South-West University "Neofit Rilski" – Blagoevgrad)

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):

- 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 (Medical and social care institutions for children)
- Лечебни заведения за стационарна психиатрична помощ (Medical institutions for inpatient psychiatric care)
- Центрове за спешна медицинска помощ (Centres for emergency medical care)
- Центрове за трансфузионна хематология (Centres for transfusion haematology)

- Болница “Лозенец” (Hospital "Lozenets")
- Военномедицинска академия (Military Medical Academy)
- Медицински институт на Министерство на вътрешните работи (Medical Institute to the Ministry of the Interior)
- Лечебни заведения към Министерството на правосъдието (Medical institutions to the Ministry of Justice)
- Лечебни заведения към Министерството на транспорта (Medical institutions to the Ministry of Transport)

Legal persons of a non commercial character established for the purpose of meeting needs of general interest providing health services or higher education services or carrying out research activities 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

- 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, and providing health services or higher education services or carrying out research activities.

DENMARK

Categories

- Andre forvaltningssubjekter (other public administrative bodies) providing health services or higher education services or carrying out research activities
- 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 providing health services or higher education services or carrying out research activities

Authorities, establishments and foundations governed by public law and created by Federal, State or local authorities providing health services or higher education services or carrying out research activities:

(1) Authorities:

- Wissenschaftliche Hochschulen – (universities),
- kassenärztliche Vereinigungen – (associations of panel doctors),

(2) Establishments and foundations.

Non-industrial and non-commercial establishments subject to State control and providing health services or higher education services or carrying out research activities:

- Rechtsfähige Bundesanstalten – (Federal institutions having legal capacity),
- Wohlfahrtsstiftungen – (welfare foundations).

Legal persons governed by private law

Non-industrial and non-commercial establishments subject to State control and providing health services or higher education services or carrying out research activities, including kommunale Versorgungsunternehmen (municipal utilities):

- Gesundheitswesen (Krankenhäuser, Kurmittelbetriebe, medizinische Forschungseinrichtungen,)– [health: hospitals, health resort establishments, medical research institutes],
- 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],

ESTONIA

- Eesti Kunstiakadeemia;
- Eesti Muusika- ja Teatriakadeemia;

- Eesti Maaülikool;
- Eesti Teaduste Akadeemia;
- Keemilise ja Bioloogilise Füüsika Instituut;
- Tallinna Ülikool;
- Tallinna Tehnikaülikool;
- Tartu Ülikool;

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) and providing health services or higher education services or carrying out research activities.

IRELAND

Bodies

- Forfás (Policy and advice for enterprise, trade, science, technology and innovation)

- FÁS (Industrial and employment training)
- Health and Safety Authority
- CERT (Training in hotel, catering and tourism industries)
- Teagasc (Agricultural research, training and development)
- Marine Institute

Categories

- Health Service Executive.
- Hospitals and similar institutions of a public character.
- Vocational Education Committees.
- Colleges and educational institutions of a public character.
- Agencies established to provide health services or higher education services or carry out research activities such as the Institute of Public Administration, Economic and the Social Research Institute.

- Other public bodies falling within the definition of a body governed by public law and providing health services or higher education services or carrying out research activities.

GREECE

Categories

- (a) public entities providing health services or higher education services or carrying out research activities.
- (b) 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 % and providing health services or higher education services or carrying out research activities.
- (c) Legal persons governed by private law which are owned by legal persons governed by public law, by local authorities of any level, 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 and providing health services or higher education services or carrying out research activities.

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) and providing health services or carrying out research activities.

- Entidades Gestoras y los Servicios Comunes de la Seguridad Social – (administrative entities and common services of the health and social services).

FRANCE

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;
- Centre de coopération internationale en recherche agronomique pour le développement;
- Ecoles d'architecture;
- Institut national de la consommation;
- Groupements d'intérêt public; such as:
 - Agence EduFrance;
 - ODIT France (observation, développement et ingénierie touristique); and
 - Agence nationale de lutte contre l'illettrisme.

(2) Administrative public bodies at regional, departmental and local level:

- Etablissements publics hospitaliers (par exemple: l'Hôpital Départemental Dufresne-Sommeiller).

CROATIA

- Agency Alan d.o.o.
- CARnet (Croatian Academic and Research Network)
- Help and care centres
- Health care centres
- State archives
- State Institute for Nature Protection
- Environmental Protection and Energy Efficiency Fund
- Croatian Academy of Science and Arts
- Croatian Association of Technological Culture
- Croatian Centre for Horse Breeding – State Stud Farms Đakovo and Lipik
- Croatian Centre for Agriculture, Food and Rural Affairs
- Croatian Memorial-Documentation Centre of the Homeland War

- Croatian Conservation Institute
- Croatian Institute of Emergency Medicine
- Croatian National Institute of Public Health
- Croatian Institute for Mental Health
- Croatian Institute for Telemedicine
- Croatian Institute for Toxicology and Anti-doping
- Croatian National Institute of Transfusion Medicine
- Croatian Institute for Health Protection and Safety at Work
- Higher education public institutions
- Public scientific institutes
- Clinical hospitals
- Clinical hospital centres
- Clinics

- "Miroslav Krleža" Institute of Lexicography
- Sanatoriums
- Pharmacies founded by the units of regional self-government
- International Centre for Underwater Archaeology
- National and University Library
- National Foundation for Science, Higher Education and Technological Development of the Republic of Croatia
- National Centre for External Evaluation of Education
- National Council for Higher Education
- National Council for Science
- Educational/correctional institutes
- Educational institutions founded by the Republic of Croatia or units of local and regional
- self-government

- General hospitals
- Polyclinics
- Special hospitals
- University Computing Centre
- Emergency medical treatment institutions
- Palliative care institutions
- Health care institutions
- Public health institutes

ITALY

Categories

- 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 observations).
- Enti di ricerca e sperimentazione (organisations conducting research and experimental work)
- Enti preposti a servizi di pubblico interesse (organisations providing health services or higher education services or carrying out research activities services in the public interest).

CYPRUS

- Ανοικτό Πανεπιστήμιο Κύπρου
- Πανεπιστήμιο Κύπρου
- Τεχνολογικό Πανεπιστήμιο Κύπρου
- Ογκολογικό Κέντρο της Τράπεζας Κύπρου
- Ινστιτούτο Γενετικής και Νευρολογίας
- Ίδρυμα Κρατικών Υποτροφιών Κύπρου
- Ευρωπαϊκό Ινστιτούτο Κύπρου

- Ίδρυμα Τεχνολογίας Κύπρου
- Ίδρυμα Προώθησης Έρευνας
- Ίδρυμα Ενέργειας Κύπρου

LATVIA

- Subjects of private law which make purchases according to "Publisko iepirkumu likuma prasībām" and provide health services or higher education services or carry out research activities.

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 evaluation or organisation of research and education).
- Higher education 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.).

- 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) providing health services or higher education services or carrying out research activities.

LUXEMBOURG

- Établissements publics placés sous la surveillance des communes.

HUNGARY

Bodies

- Egyes költségvetési szervek (certain budgetary organs providing health services or higher education services or carrying out research activities).
- Az elkülönített állami pénzalapok kezelője (managing bodies of the separate state funds providing health services or higher education services or carrying out research activities).
- A közalapítványok (public foundations providing health services or higher education services or carrying out research activities).

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 public budget) and providing health services or higher education services or carrying out research activities.
- Organisations established by law determining their public tasks and operation, controlled by public entities, or financed, for the most part, by public entities (from public budget) and providing health services or higher education services or carrying out research activities.
- Organisations established by public entities for the purpose of providing health services or higher education services or carrying out research activities and controlled by the public entities.

MALTA

- Uffiċċju tal-Prim Ministru (Office of the Prime Minister)
 - Kunsill ta' Malta għax-Xjenza u Teknoloġija (Malta Council for Science and Technology)
 - Ministeru tal-Finanzi (Ministry of Finance)

- Awtorità tal-Istatistika ta' Malta (Malta Statistics Authority)

- 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)

 - 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)

- Ministeru tas-Saħħa, l-Anzjani u Kura fil-Komunità (Ministry of Health, the Elderly and Community Care)
 - Fondazzjoni għas-Servizzi Mediċi (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-Investment, Industrija u Teknologija ta' Informazzjoni (Ministry for Investment, Industry and Information Technology)
 - Laboratorju Nazzjonali ta' Malta (Malta National Laboratory)
- Ministeru għall-Familja u Solidarjetà Soċjali (Ministry for the Family and Social Solidarity)
 - Fondazzjoni għas-Servizzi Soċjali (Foundation for Social Welfare Services)
 - Sedqa.
- Ministeru għall-Affarijiet Barranin (Ministry of Foreign Affairs)
 - Istitut Internazzjonali tal-Anzjani (International Institute on Ageing)

NETHERLANDS

Bodies

- Ministerie van Binnenlandse Zaken en Koninkrijksrelaties (Ministry of the Interior):
 - Nederlands Instituut voor Brandweer en rampenbestrijding (Netherlands Institute for the Fire Service and for Combating Emergencies) (NIBRA);
 - Nederlands Bureau Brandweer Examens (Netherlands Fire Service ExaminationBoard) (NBBE;)
 - Landelijk Selectie- en Opleidingsinstituut Politie National Institute for Selection and Education of Policemen) (LSOP).
- Ministerie van Economische Zaken (Ministry of Economic Affairs):
 - Van Swinden Laboratorium B.V. – (NMI van Swinden Laboratory);
 - Nederlands Meetinstituut B.V. – (NMI Institute for Metrology and Technology);
 - Nederland Instituut voor Vliegtuigontwikkeling en Ruimtevaart (NIVR) – (Netherlands Agency for Aerospace Programmes);

- Centraal Bureau voor de Statistiek (Central Bureau of Statistics) (CBS);
- Energieonderzoek Centrum Nederland – (Energy Research Centre of The Netherlands) (ECN).
- Ministry of Agriculture, Nature and Food Quality:
 - Universiteit Wageningen – (Wageningen University and Research Centre):
 - Stichting DLO – (Agricultural Research Department).
- Ministerie van Onderwijs, Cultuur en Wetenschap (Ministry of Education, Culture and Science).

The competent authorities of:

- public or publicly funded public 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);

- National teachers' centres within the meaning of the Wet subsidiëring landelijke onderwijsondersteunende activiteiten (Law on Subsidies for National Educational Support Activities);
 - Services within the meaning of the Wet Verzelfstandiging Rijksmuseum 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:
- Informatie Beheer Groep (IB-Groep);
 - Koninklijke Nederlandse Academie van Wetenschappen (KNAW);
 - Vereniging voor Landelijke organen voor beroepsonderwijs (COLO);
 - Nederlands Vlaams Accreditatieorgaan Hoger Onderwijs (NVAO);
 - Nederlandse Organisatie voor Toegepast Natuurwetenschappelijk Onderwijs (TNO);
 - Nederlandse Organisatie voor Wetenschappelijk Onderzoek (NWO);

- Vervangingsfonds en bedrijfsgezondheidszorg voor het onderwijs (VF);
- Nederlandse organisatie voor internationale samenwerking in het hoger onderwijs (Nuffic);
- Europees Platform voor het Nederlandse Onderwijs;
- Stichting Educatieve Omroepcombinatie (EduCom);
- Stichting Kwaliteitscentrum Examinering (KCE);
- Stichting Nationaal GBIF Kennisknooppunt (NL-BIF);
- Stichting Nederlands Instituut Architectuur en Stedenbouw;
- Stichting tot Exploitatie van het Rijksbureau voor Kunsthistorische documentatie (RKD);
- 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;
- 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;
- 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;
- School der Poëzie;
- Nederlands Letterkundig Museum en documentatiecentrum;
- Doe Maar Dicht Maar;
- ElHizjra;
- Jongeren Onderwijs Media;
- Ministry of Health, Welfare and Sport:
 - College ter beoordeling van de Geneesmiddelen (CBG) – (Medicines Evaluation Board);
 - College sanering Ziekenhuisvoorzieningen – (National Board for Redevelopment of Hospital Facilities);
 - Zorgonderzoek Nederland (ZON) – (Health Research and Development Council);
 - N.V. KEMA/Stichting TNO Certification – (KEMA/TNO Certification);

- College Bouw Ziekenhuisvoorzieningen (CBZ) – (National Board for Hospital Facilities);
- Stichting tot bevordering van de Volksgezondheid en Milieuhygiëne (SVM) – (Foundation for the Advancement of Public Health and Environment);
- Stichting Sanquin Bloedvoorziening – (Sanquin Blood Supply Foundation);
- Nederlandse Transplantatiestichting (NTS) – (Netherlands Transplantation Foundation);
- Regionale Indicatieorganen (RIO's) – (Regional bodies for Need Assessment).

AUSTRIA

- All bodies under the budgetary control of the "Rechnungshof" (Court of Auditors) except those of an industrial or commercial nature, and providing health services or higher education services or carrying out research activities.

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
- (3) Public research institutions, research and development institutions and other research institutions
- (4) Public Autonomous Health Care Management Units whose founding body is a regional or local self-government or association thereof

PORTUGAL

- Institutos públicos sem carácter comercial ou industrial – (Public institutions without commercial or industrial character) providing health services or higher education services or carrying out research activities.

- Serviços públicos personalizados – (Public services having legal personality) providing health services or higher education services or carrying out research activities.
- Fundações públicas – (Public foundations) providing health services or higher education services or carrying out research activities.
- Estabelecimentos públicos de ensino, investigação científica e saúde – (Public institutions for education, scientific research and health).
- Instituto de Meteorologia – (Institute for Meteorology).
- Instituto do Sangue – (Portuguese Blood Institute).

ROMANIA

- Academia Română (Romanian Academy)
- Institutul European din România (European Institute of Romania)
- Institutul de Investigare a Crimelor Comunismului (Investigation Institute of Communism Crimes)
- Institutul de Memorie Culturală (Institute for Cultural Memory)

- Agenția Națională pentru Programe Comunitare în Domeniul Educației și Formării Profesionale (National Agency for Education and Training Community Programs)
- Centrul European UNESCO pentru Invățământul Superior (UNESCO European Centre for Higher Education)
- Palatul Național al Copiilor (National Children's Palace)
- Centrul Național pentru Burse de Studii în Străinătate (National Centre for Scholarships Abroad)
- Agenția pentru Sprijinirea Studenților (Agency for Student Support)
- Institutul Național de Cercetare pentru Sport (National Research Institute for Sports)
- Agenția Națională pentru Ameliorare și Reproducție în Zootehnie (National Agency for Improvement and Zoo-technical Reproduction)
- Laboratorul Central pentru Carantină Fitosanitară (Central Laboratory of Phytosanitary Quarantine)
- Laboratorul Central pentru Calitatea Semințelor și a Materialului Săditor (Central Laboratory for Seeds and Planting Material Quality)

- Institutul de Igienă și Sănătate Publică și Veterinară (Hygiene Institute of Veterinary Public Health)
- Institutul de Diagnostic și Sănătate Animală (Institute for Diagnosis and Animal Health)
- Banca de Resurse Genetice Vegetale (Vegetal Genetically Resources Bank)
- Administrația Națională de Meteorologie (National Administration of Meteorology)
- Agenția Managerială de Cercetare Științifică, Inovare și Transfer Tehnologic (Managerial Agency for Scientific Research, Innovation and Technology Transfer-AMCSIT)
- Oficiul pentru Administrare și Operare al Infrastructurii de Comunicații de Date “RoEduNet” (Office for Administration and Operation of Data Communication Network – RoEduNe)
- Centrul Român pentru Pregătirea și Perfecționarea Personalului din Transporturi Navale (Romanian Centre for Instruction and Training of Personnel Engaged in Naval Transport)
- Agenția Spațială Română (Romanian Space Agency)
- Școala Superioară de Aviație Civilă (Superior School of Civil Aviation)

- Centrul de Pregătire pentru Personalul din Industrie Bușteni (Training Centre for Industry Personnel Busteni)
- Centrul de Formare și Management București (Management and Formation Centre for Commerce Bucharest)
- Agenția de Cercetare pentru Tehnică și Tehnologii militare (Research Agency for Military Techniques and Technology)
- Comisia Națională de Prognoză (CNP) (National Commission for Prognosis)
- Institutul Național de Statistică (INS) (National Institute for Statistics)
- Consiliul Național pentru Studierea Arhivelor Securității (National Council for Study of the Security Archives)
- Institutul Național de Administrație (INA) (National Institute of Administration)
- Biroul Român de Metrologie Legală (Romanian Bureau of Legal Metrology)
- Institutul Național de Expertize Criminalistice (National Institute for Criminological Expertise)
- Institutul Național al Magistraturii (National Institute of Magistracy)

- Scoala Nationala de Grefieri (National School for Court Clerks)
- Institute și Centre de Cercetare (Research Institutes and Centers)
- Institute și Centre de Cercetare (Research Institutes and Centers)
- Instituții de Invățământ de Stat (Education States Institutes)
- Universități de Stat (State Universities)
- Spitale, Sanatorii, Policlinici, Dispensare, Centre Medicale, Institute medico-Legale, Stații Ambulanță (Hospitals, sanatoriums, Clinics, Medical Units, Legal-Medical Institutes, Ambulance Stations)

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 raziskovalne dejavnosti (Public institutes in the area of science and research).

SLOVAKIA

- Any legal person constituted or established by particular legal regulation or administrative measure to the purpose of meeting needs in 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. government authority, municipality, Self-government Region or other legal person, which satisfies at the same time 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 government authority, municipality, Self-government Region or other body governed by public law, which satisfies at the same time 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,
 - contracting authority, i. e. government authority, municipality, Self-government Region or other legal person, which satisfies at the same time 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.

- providing health services or higher education services or carrying out research activities

FINLAND

Public or publicly controlled bodies and undertakings except those of an industrial or commercial nature, and providing health services or higher education services or carrying out research activities.

SWEDEN

All non-commercial bodies whose public contracts are subject to supervision by the Swedish Competition Authority and providing health services or higher education services or carrying out research activities.

UNITED KINGDOM

Bodies

- Health and Safety Executive
- National Research Development Corporation
- Public Health Laboratory Service Board
- National Blood Authority

- Ordnance Survey

Categories

- Universities and colleges financed for the most part by other contracting authorities
- Research Councils
- National Health Service Strategic Health Authorities

SECTION C

OTHER COVERED ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to other covered entities in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods as defined in Section D (Goods):	SDR	400 000
Services as specified in Section E (Services):	SDR	400 000
Construction services as specified in Section F (Construction Services):	SDR	5 000 000

Other Covered Entities:

1. All contracting entities whose procurement is covered by the Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (hereinafter referred to as "EU Utilities Directive") which are contracting authorities, such as those covered under Sections A (Central Government Entities) and B (Sub-Central Government Entities) or public undertakings¹ 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 transport, distribution or supply of electricity to such networks;

¹ According to the EU 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.

(b) the provision or operation of networks providing a service to the public in the field of transport by railways.¹

2. Indicative lists of contracting entities in the field of electricity, as referred to in subparagraph 1(a), and of contracting entities in the field of rail services, as referred to in subparagraph 1(b), are provided for after the Notes to this Section and state contracting authorities and public undertakings fulfilling the criteria set out in paragraph 1.

Notes to Section C (Other Covered Entities):

1. Procurement for the pursuit of an activity listed above when exposed to competitive forces in the market concerned are not covered by this Agreement.
2. Chapter 9 (Government Procurement) does not cover procurement by procuring entities included in this Section:
 - (a) for purposes other than the pursuit of their activities as listed in this Section or for the pursuit of such activities in a country that is not party to the Agreement on the European Economic Area;

¹ E.g. the provision or operation of networks (within the meaning of footnote 4) providing a service to the public in the field of transport by high-speed or conventional trains.

- (b) 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 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 Section where:
- (a) the production of 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) and (b) of this Section; and
 - (b) Supply to the public network depends only on that procuring entity's own consumption and has not exceeded 30 % of that procuring entity's total production of energy, on the basis of the average for the preceding three years, including the current year.

4. Provided that the conditions in subparagraph 2 are met, this Agreement does not cover procurement:
- (a) by a procuring entity to an affiliated undertaking¹, or
 - (b) by a joint venture, formed exclusively by a number of procuring entities for the purpose of carrying out activities within the meaning of paragraphs (a) and (b) of this Section, to an undertaking which is affiliated with one of these procuring entities.

Subparagraph 1 applies 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.²

¹ "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.

² 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 paragraph is credible, in particular by means of business projections.

5. Chapter 9 (Government Procurement) does not cover procurement:

- (a) 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) and (b) of this Section, to one of these procuring entities, or
- (b) 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.

A. Indicative List of Contracting Entities in the Field of Electricity

BELGIUM

- Local authorities and associations of local authorities, for this part of their activities.
- Elia

BULGARIA

Entities licensed for transport and distribution of electricity pursuant to Article 39(1) of the Закона за енергетиката (обн., ДВ, бр.107/09.12.2003):

- Българско акционерно дружество Гранитоид АД

- ЕВН България Електроразпределение АД
- ЕВН България Електроснабдяване АД
- Енерго-про България - АД
- ЕОН България Мрежи АД
- ЕОН България Продажби АД
- ЕРП Златни пясъци АД
- ЕСО ЕАД
- Златни пясъци-сервиз АД
- 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 the 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.
- PREdistribuce, a.s.

DENMARK

- 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):
- OÜ Jaotusvõrk (Jaotusvõrk LLC);
- OÜ Põhivõrk (Põhivõrk LLC).

IRELAND

- The Electricity Supply Board (ESB Network Ltd)
- ESB Independent Energy - ESBIE - electricity supply
- Viridian Energy Supply Ltd. - electricity supply
- Bord Gáis Éireann - electricity supply
- Electricity Suppliers 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.
- Hidrocantábrico Distribución Eléctrica
- Other entities undertaking the transport and distribution of electricity, pursuant to "Ley 54/1997, de 27 de noviembre, del Sector eléctrico" and its implementing legislation.

FRANCE

- 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.
- Electricité de Strasbourg (ES Réseaux)

CROATIA

Contracting entities referred to in Article 6 of the Zakon o javnoj nabavi (Narodne novine broj 90/11) (Public Procurement Act, Official Gazette No. 90/11) which are public undertakings or contracting authorities and which, in accordance with special regulations, engage in the activity of construction (providing) of fixed networks or managing fixed networks for public service delivery in relation to the production, transmission and distribution of electric energy; such as the entities engaging in the said activities based on the Licence for carrying out energy activities in accordance with the Energy Act (Official Gazette 68/01, 177/04, 76/07, 152/08, 127/10).

ITALY

- Companies in the Gruppo Enel authorised to transmit and distribute electricity within the meaning of Decreto Legislativo No. 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 No. 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 Directive 2004/17/EC 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 transmit and distribute electricity, and which make purchases according to law "Sabiedrisko pakalpojumu sniedzēju iepirkumu likums"

LITHUANIA

- Akcinė bendrovė “Lietuvos energija”
- 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 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), 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.

HUNGARY

Entities 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 example:

- 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:

- ENEA Operator Sp. zo.o.
- 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
- 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.
- Polskie Sieci Elektroenergetyczne S.A,
- Przedsiębiorstwo Energetyczne MEGAWAT Sp. Z.o.o.
- Energetyka Południe S.A.

PORTUGAL

1. 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.

2. Distribution of Electricity:

- Entities that distribute electricity pursuant to Decreto-Lei nº 29/2006, de 15 de Fevereiro, e do Decreto-Lei nº 172/2006, de 23 de Agosto.
- Entities that distribute electricity pursuant to Decreto-Lei nº 184/95, de 27 de Julho, com a redacção dada pelo Decreto-Lei nº 56/97, de 14 de Março e do Decreto-Lei nº 344-B/82, de 1 de Setembro, com a redacção dada pelos Decreto-Lei nº 297/86, de 19 de Setembro, Decreto-Lei nº 341/90, de 30 de Outubro e Decreto-Lei nº 17/92, de 5 de Fevereiro.

ROMANIA

- Compania Națională de Transport a Energiei Electrice Transelectrica SA București ("Transelectrica" Romanian Power Grid Company)
- Societatea Comercială Electrica SA, 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 (Electrical Energy Distribution and Supply Branch Electrica Muntenia Sud)
- S.C. Filiala de Distribuție a Energiei Electrice (Commercial Company for Electrical Energy Distribution)
- “Electrica Distribuție Transilvania Sud” S.A
- S.C. Filiala de Furnizare a Energiei Electrice (Commercial Company for Electrical Energy Supply)
- “Electrica Furnizare Transilvania Sud” S.A
- S.C. Filiala de Distribuție a Energiei Electrice (Commercial Company for Electrical Energy Distribution)
- “Electrica Distribuție Transilvania Nord” S.A
- S.C. Filiala de Furnizare a Energiei Electrice (Commercial Company for Electrical Energy Supply)
- “Electrica Furnizare Transilvania Nord” S.A
- Enel Energie
- Enel Distribuție Banat

- Enel Distribuție Dobrogea
- E.ON Moldova SA
- CEZ Distribuție

SLOVENIA

Entities 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
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 basis of permission, transport through transmission network system, and distribution through distribution network 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

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/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

B. Indicative List of Contracting Entities in the Field of 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 the 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 21.02.2007, 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

- “Όργανισμός Σιδηροδρόμων Ελλάδος Α.Ε.” (“Ο.Σ.Ε. Α.Ε.”), pursuant to Law No 2671/98.
- “ΕΡΓΟΣΕ 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 n° 82-1153 of 30 December 1982, Title II, Chapter 1.
- Réseau ferré de France, State-owned company set up by Law n° 97-135 of 13 February 1997.

CROATIA

Public undertakings which are contracting entities referred to in Article 6 of the Zakon o javnoj nabavi (Narodne novine broj 90/11) (Public Procurement Act, Official Gazette No. 90/11) which, in accordance with special regulations, engage in the activity of making available the networks or managing the networks for public railway transport services

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 N°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 N°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 N°400 of 20 September 1999, and by article 45 of the Legge N°166 of 1 August 2002.

CYPRUS

LATVIA

- Valsts akciju sabiedrība “Latvijas dzelzceļš”
- Valsts akciju sabiedrība “Pasažieru vilciens”

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 example:

- Nederlandse Spoorwegen
- ProRail

AUSTRIA

- Österreichische Bundesbahn.
- Schieneninfrastrukturfinanzierungs-Gesellschaft mbH sowie.
- Entities authorised to provide 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 No 109/77 do 23 de Março 1977.
- REFER, E.P., pursuant to Decreto-Lei No 104/97 do 29 de Abril 1997.
- RAVE, S.A., pursuant to Decreto-Lei No 323-H/2000 of 19 de Dezembro 2000.
- Fertagus, S.A., pursuant to Decreto-Lei 78/2005, of 13 de Abril.
- Public authorities and public undertakings providing railway services pursuant to Lei No 10/90 do 17 de Março 1990.
- Private undertakings providing railway services pursuant to Lei No 10/90 do 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 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. and on 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.

UNITED KINGDOM

- Network Rail plc
- Eurotunnel plc
- Northern Ireland Transport Holding Company
- Northern Ireland Railways Company Limited

SECTION D

GOODS

1. Chapter 9 (Government Procurement) covers the procurement of all goods procured by the entities listed in Sections A (Central Government Entities) to C (Other Covered Entities) unless otherwise specified in this Annex.
2. Notwithstanding paragraph 1, Chapter 9 (Government Procurement) covers only the goods that are described in the Chapters of the Combined Nomenclature (CN) specified below and that are procured 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:

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, typescripts 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

SECTION E

SERVICES

Chapter 9 (Government Procurement) covers the following services, which are identified in accordance with the United Nations Provisional Central Product Classification (CPC) as contained in document MTN.GNS/W/120* procured by the entities specified in Sections A (Central Government Entities) to C (Other Covered Entities), subject to the Notes to the respective Sections, the Notes to this Section and Section G (General Notes):

Service	CPC Reference No.
Maintenance and repair services	61, 633, 886
Hotel and restaurant services**	64
Computer and related services	841, 845, 849
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Building-cleaning services and property management services	874, 82201 to 82206
Photographic services	87501 to 87505, 87507 to 87509
Packaging services	876
Other business services	87903 to 87906
Publishing and printing services on a fee or contract basis	88442

Notes to Section E (Services):

1. The services covered by this Section are subject to the terms and conditions specified in the Union's schedule for Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce) of this Agreement.
- 2.* Except for services, which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision.
- 3.** Hotel and restaurant services contracts (CPC 64) are included under the national treatment regime for the suppliers and service providers of Viet Nam provided that their value equals or exceeds 750 000 euros when these contracts are awarded by procuring entities covered under Sections A (Central Government Entities) and B (Sub-Central Government Entities) and that their value equals or exceeds 1 000 000 euros when these contracts are awarded by the other procuring entities covered under Section C (Other Covered Entities).

SECTION F

CONSTRUCTION SERVICES

Chapter 9 (Government Procurement) covers all construction services listed in Division 51 of the Provisional Central Product Classification (CPC) procured by the entities specified in Sections A (Central Government Entities) to C (Other Covered Entities), subject to the Notes to the respective Sections, the Notes to this Section and Section G (General Notes).

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

Group	Class	Subclass	Title	Corresponding ISCI
	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
	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

Group	Class	Subclass	Title	Corresponding ISCI
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

Group	Class	Subclass	Title	Corresponding ISCI
	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
	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

Notes to Section F (Construction Services):

The covered construction services are subject to the terms and conditions specified in the Union's schedule for Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce).

SECTION G

GENERAL NOTES

1. Chapter 9 (Government Procurement) does not cover:
 - (a) procurement by a procuring entity from another procuring entity;
 - (b) procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes such as food aid including urgent relief aid; and
 - (c) procurement for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time.
2. Procurement by procuring entities covered under Sections A (Central Government Entities) and B (Sub-Central Government Entities) in connection with activities in the fields of drinking water, energy, transport and the postal sector are not covered by Chapter 9 (Government Procurement), unless covered under Section C (Other Covered Entities).
3. Finland reserves its position with regard to the application of Chapter 9 (Government Procurement) to the Åland Islands (Ahvenanmaa).

SECTION H

PUBLICATION OF PROCUREMENT INFORMATION

SUB-SECTION 1

PUBLICATION OF GENERAL PROCUREMENT MEASURES

This Sub-Section lists the electronic or paper medium utilised by the Union for the publication of laws, regulations, judicial decisions, administrative rulings of general application, standard contract clauses and procedures referred to in subparagraph 1(a) of Article 9.5 (Information on the Procurement System) regarding government procurement covered by Chapter 9 (Government Procurement).

A. UNION LEVEL

The information on the public procurement system of the Union:

1. http://simap.ted.europa.eu/index_en.html
2. The Official Journal of the European Union

B. MEMBER STATES

1. BELGIUM

1.1 Laws, royal regulations, ministerial regulations, ministerial circulars:

1. le Moniteur Belge.

1.2 Jurisprudence:

1. Pasicrisie.

2. BULGARIA

2.1 Laws and Regulations:

1. Държавен вестник (State Gazette).

2.2 Judicial decisions:

1. <http://www.sac.government.bg>.

2.3 Administrative rulings of general application and any procedure:

1. <http://www.aop.bg>;
2. <http://www.cpc.bg>.

3. CZECH REPUBLIC

3.1 Laws and Regulations:

1. Collection of Laws of the Czech Republic.

3.2 Rulings of the Office for the Protection of Competition:

1. Collection of Rulings of the Office for the Protection of Competition.

4. DENMARK

4.1 Laws and regulations:

1. Lovtidende.

4.2 Judicial decisions:

1. Ugeskrift for Retsvaesen.

4.3 Administrative rulings and procedures:

1. Ministerialtidende.

4.4 Rulings by the Danish Complaints Board for Public Procurement:

1. Kendelser fra Klagenævnet for Udbud.

5. GERMANY

5.1 Legislation and regulations:

1. Bundesgesetzblatt;
2. Bundesanzeiger.

5.2 Judicial decisions:

1. Entscheidungsammlungen des: Bundesverfassungsgerichts; Bundesgerichtshofs; Bundesverwaltungsgerichts Bundesfinanzhofs sowie der Oberlandesgerichte.

6. ESTONIA

6.1 Laws, regulations and administrative rulings of general application:

1. Riigi Teataja - <http://www.riigiteataja.ee>.

6.2 Procedures regarding government procurement:

1. <https://riigihanked.riik.ee>.

7. IRELAND

7.1 Legislation and regulations:

1. Iris Oifigiuil (Official Gazette of the Irish Government).

8. GREECE

8.1 Epishmh efhmerida eurwpaikwn koinothwn (Government Gazette of Greece).

9. SPAIN

9.1 Legislation:

1. Boletin Oficial des Estado.

9.2 Judicial rulings:

1. No official publication.

10. FRANCE

10.1 Legislation:

1. Journal Officiel de la République française.

10.2 Jurisprudence:

1. Recueil des arrêts du Conseil d'État.
2. Revue des marchés publics.

11. CROATIA

11.1 Narodne novine - <http://www.nn.hr>.

12. ITALY

12.1 Legislation:

1. Gazzetta Ufficiale.

12.2 Jurisprudence:

1. No official publication.

13. CYPRUS

13.1 Legislation:

1. Επίσημη Εφημερίδα της Δημοκρατίας (Official Gazette of the Republic).

13.2 Judicial decisions:

1. Αποφάσεις Ανωτάτου Δικαστηρίου 1999 - Τυπογραφείο της Δημοκρατίας (Decisions of the Supreme High Court - Printing Office).

14. LATVIA

14.1 Legislation:

1. Latvijas vēstnesis (Official Newspaper).

15. LITHUANIA

15.1 Laws, regulations and administrative provisions:

1. Teisės aktų registras (Register of Legal Acts).

15.2 Judicial decisions, jurisprudence:

1. Bulletin of the Supreme Court of Lithuania "Teismų praktika";
2. Bulletin of the Supreme Administrative Court of Lithuania "Administracinių teismų praktika".

16. LUXEMBOURG

16.1 Legislation:

1. Memorial.

16.2 Jurisprudence:

1. Pasicrisie.

17. HUNGARY

17.1 Legislation:

1. Magyar Közlöny (Official Journal of the Republic of Hungary).

17.2 Jurisprudence:

1. Közbeszerzési Értesítő - a Közbeszerzések Tanácsa Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council).

18. MALTA

18.1 Legislation:

1. Government Gazette.

19. NETHERLANDS

19.1 Legislation:

1. Nederlandse Staatscourant and/or Staatsblad.

19.2 Jurisprudence:

1. No official publication.

20. AUSTRIA

20.1 Legislation:

1. Österreichisches Bundesgesetzblatt;
2. Amtsblatt zur Wiener Zeitung.

20.2 Judicial decisions:

1. Entscheidungen des Verfassungsgerichtshofes, Verwaltungsgerichtshofes, Obersten Gerichtshofes, der Oberlandesgerichte, des Bundesverwaltungsgerichtes und der Landesverwaltungsgerichte - <http://ris.bka.gv.at/Judikatur/>.

21. POLAND

21.1 Legislation:

1. Dziennik Ustaw Rzeczypospolitej Polskiej (Journal of Laws – Republic of Poland).

21.2 Judicial decisions, jurisprudence:

1. “Zamówienia publiczne w orzecznictwie. Wybrane orzeczenia zespołu arbitrów i Sądu Okręgowego w Warszawie” (Selection of judgments of arbitration panels and Regional Court in Warsaw).

22. PORTUGAL

22.1 Legislation:

1. Diário da República Portuguesa 1a Série A e 2a série.

22.2 Judicial Publications:

1. Boletim do Ministério da Justiça;
2. Colectânea de Acordos do Supremo Tribunal Administrativo;
3. Colectânea de Jurisprudencia Das Relações.

23. ROMANIA

23.1 Laws and Regulations:

1. Monitorul Oficial al României (Official Journal of Romania).

23.2 Judicial decisions, administrative rulings of general application and any procedure:

1. <http://www.anrmap.ro>.

24. SLOVENIA

24.1 Legislation:

1. Official Gazette of the Republic of Slovenia.

24.2 Judicial decisions:

1. No official publication.

25. SLOVAKIA

25.1 Legislation:

1. Zbierka zákonov (Collection of Laws).

25.2 Judicial decisions:

1. No official publication.

26. FINLAND

- 26.1 Suomen Säädoskokoelma - Finlands Författningssamling (The Collection of the Statutes of Finland).

27. SWEDEN

- 27.1 Svensk Författningssamling (Swedish Code of Statutes).

28. UNITED KINGDOM

28.1 Legislation:

1. HM Stationery Office.

28.2 Jurisprudence:

1. Law Reports.

28.3 "Public Bodies":

1. HM Stationery Office.

SUB-SECTION 2

PUBLICATION OF PROCUREMENT NOTICES

This Sub-Section lists the electronic or paper medium utilised by the Union for the publication notices required by Article 9.6 (Notices), paragraph 7 of Article 9.8 (Qualification of Suppliers) and paragraph 3 of Article 9.17 (Post-Award Information).

A. UNION LEVEL

Supplement to the Official Journal of the European Union, and its electronic version:

TED (tenders electronically daily) <http://ted.europa.eu> (also accessible from the portal http://simap.ted.europa.eu/index_en.html)

B. MEMBER STATES

1. BELGIUM

1.1 Official Journal of the European Union;

1.2 Le Bulletin des Adjudications;

1.3 Other publications in the specialized press.

2. BULGARIA

2.1 Official Journal of the European Union;

2.2 Държавен вестник (State Gazette) - <http://dv.parliament.bg>;

2.3 Public Procurement Register - <http://www.aop.bg>.

3. CZECH REPUBLIC

3.1 Official Journal of the European Union.

4. DENMARK

4.1 Official Journal of the European Union

5. GERMANY

5.1 Official Journal of the European Union

6. ESTONIA

6.1 Official Journal of the European Union

7. IRELAND

7.1 Official Journal of the European Union;

7.2 Daily Press: "Irish Independent", "Irish Times", "Irish Press", "Cork Examiner".

8. GREECE

8.1 Official Journal of the European Union;

8.2 Publication in the daily, financial, regional and specialized press.

9. SPAIN

9.1 Official Journal of the European Union.

10. FRANCE

10.1 Official Journal of the European Union;

10.2 Bulletin officiel des annonces des marchés publics.

11. CROATIA

11.1. Official Journal of the European Union;

11.2. Elektronički oglasnik javne nabave Republike Hrvatske (Electronic Public Procurement Classifieds of the Republic of Croatia).

12. ITALY

12.1 Official Journal of the European Union.

13. CYPRUS

13.1 Official Journal of the European Union;

13.2 Official Gazette of the Republic;

13.3 Local Daily Press.

14. LATVIA

14.1 Official Journal of the European Union;

14.2 Latvijas vēstnesis (Official newspaper).

15. LITHUANIA

15.1 Official Journal of the European Union;

15.2 Centrinė viešųjų pirkimų informacinė sistema (Central Portal of Public Procurement);

15.3 Information supplement "Informaciniai pranešimai" to the Official Gazette ("Valstybės žinios") of the Republic of Lithuania.

16. LUXEMBOURG

16.1 Official Journal of the European Union;

16.2 Daily Press.

17. HUNGARY

17.1 Official Journal of the European Union;

17.2 Közbeszerzési Értesítő - a Közbeszerzések Tanácsa Hivatalos Lapja (Public Procurement Bulletin - Official Journal of the Public Procurement Council).

18. MALTA

18.1 Official Journal of the European Union;

18.2 Government Gazette.

19. NETHERLANDS

19.1 Official Journal of the European Union.

20. AUSTRIA

20.1 Official Journal of the European Union;

20.2 Amtsblatt zur Wiener Zeitung.

21. POLAND

21.1 Official Journal of the European Union;

21.2 Biuletyn Zamówień Publicznych (Public Procurement Bulletin).

22. PORTUGAL

22.2 Official Journal of the European Union.

23. ROMANIA

23.1 Official Journal of the European Union;

23.2 Monitorul Oficial al României (Official Journal of Romania);

23.3 Electronic System for Public Procurement - <http://www.e-licitatie.ro>.

24. SLOVENIA

24.1 Official Journal of the European Union;

24.2 Portal javnih naročil - <http://www.enarocanje.si/?podrocje=portal>.

25. SLOVAKIA

25.1 Official Journal of the European Union;

25.2 Vestník verejného obstarávania (Journal of Public Procurement).

26. FINLAND

26.1 Official Journal of the European Union;

26.2 Julkiset hankinnat Suomessa ja ETA-alueella, Virallisen lehden liite (Public Procurement in Finland and at the EEA-area, Supplement to the Official Gazette of Finland).

27. SWEDEN

27.1 Official Journal of the European Union.

28. UNITED KINGDOM

28.1 Official Journal of the European Union.

COVERAGE OF GOVERNMENT PROCUREMENT FOR VIET NAM

SECTION A

CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to the entities of the central government listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods and services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 1 500 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 1 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 500 000; and

- from the 16th year after entry into force of this Agreement: SDR 130 000.

Construction services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 40 000 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 20 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 10 000 000; and
- from the 16th year after entry into force of this Agreement: SDR 5 000 000.

List of Entities:

1. Bộ Tư pháp (Ministry of Justice)

Vụ Pháp luật hình sự - hành chính (Department of Criminal and Administrative Legislation)

Vụ Pháp luật dân sự - kinh tế (Department of Economic-Civil Legislation)

Vụ Pháp luật quốc tế (Department of International Law)

Vụ Phổ biến, giáo dục pháp luật (Department of Legal Dissemination and Education)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Thi đua – Khen thưởng (Department of Emulation and Commendation)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Các vấn đề chung về xây dựng pháp luật (Department of General Affairs on Legislative Development)

Vụ Kế hoạch – Tài chính (Department of Planning and Finance)

Cục Hỗ trợ tư pháp (Agency of Judicial Support)

Cục Trợ giúp pháp lý (Agency of National Legal Aid)

Cục Đăng ký quốc gia giao dịch bảo đảm (Agency of National Registry of Secured Transactions)

Cục Con nuôi (Agency of Child Adoption)

Cục Kiểm tra văn bản quy phạm pháp luật (Agency of Examination of Legal Normative Documents)

Cục Công nghệ thông tin (Agency of Information Technology)

Văn phòng Bộ (Ministry Office)

Cục bồi thường nhà nước (Agency of National Compensation)

Cục Công tác phía Nam (South Agency)

Cục Kiểm soát thủ tục hành chính (Agency of Administrative Procedure Control)

Cục Hộ tịch, quốc tịch, chứng thực (Agency of Civil Status, Nationality and Authentication)

Tổng cục Thi hành án dân sự (Directorate of Civil Judgement Enforcement)

2. Bộ Kế hoạch và Đầu tư (Ministry of Planning and Investment)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Thi đua khen thưởng (Department of Emulation and Reward)

Vụ Hợp tác xã (Department of Cooperatives)

Vụ Tài chính tiền tệ (Finance and Monetary Department)

Vụ Tổng hợp kinh tế quốc dân (Department of National Economic Issues)

Vụ Kinh tế công nghiệp (Department of Industrial Economy)

Vụ Kinh tế nông nghiệp (Department of Agricultural Economy)

Vụ Kinh tế dịch vụ (Department of Service Economy)

Vụ Kết cấu hạ tầng và đô thị (Department of Infrastructure and Urban Centers)

Vụ Quản lý các khu kinh tế (Department of Economic Zones Management)

Vụ Giám sát và Thẩm định đầu tư (Department of Investment Supervision & Appraisal)

Vụ Quản lý quy hoạch (Department of Planning Management)

Vụ Kinh tế địa phương và lãnh thổ (Department of Local and Territorial Economy)

Vụ Kinh tế đối ngoại (Foreign Economic Relations Department)

Vụ Lao động, Văn hóa, Xã hội (Department of Labor, Culture and Social Affairs)

Vụ Khoa học, Giáo dục, Tài nguyên và Môi trường (Department of Science, Education, Natural Resources and Environment)

Cục Quản lý đấu thầu (Public Procurement Agency)

Cục Phát triển doanh nghiệp (Enterprise Development Agency)

Cục Đầu tư nước ngoài (Foreign Investment Agency)

Cục Quản lý đăng ký kinh doanh (Business Registration Management Agency)

Văn phòng Bộ, kể cả các VPĐD ở Thành phố Hồ Chí Minh và Đà Nẵng (Ministry Office, including Representative Office in Ho Chi Minh and Da Nang city)

Tổng cục Thống kê (General Statistics Office)

Vụ Quốc phòng – An ninh (National Defense - Security Department)

3. Bộ Lao động, Thương binh và Xã hội (Ministry of Labour, Invalids and Social Affairs)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legal Affairs)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Bảo hiểm xã hội (Department of Social Insurance)

Vụ Bình đẳng giới (Department of Gender Equality)

Vụ Lao động – Tiền lương (Department of Labour-Salary)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Cục Quản lý lao động ngoài nước (Agency of Overseas Labour)

Cục An toàn lao động (Agency of Occupational Safety and Health)

Cục Việc làm (Agency of Employment)

Cục Bảo vệ, chăm sóc trẻ em (Agency of Children Protection and Care)

Vụ Kế hoạch – Tài chính (Department of Planning – Finance)

Cục Người có công (Agency of the People with Special Contributions to the Country)

Cục Phòng, chống tệ nạn xã hội (Agency of Social Evil Prevention)

Cục Bảo trợ xã hội (Agency of Social Protection)

Văn phòng Bộ (Ministry Office)

Tổng Cục dạy nghề (Directorate of Vocational Training)

4. Bộ Văn hóa, Thể thao và Du lịch (Ministry of Culture, Sports and Tourism)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Khoa học, Công nghệ và Môi trường (Department of Science, Technology and Environment)

Cục Hợp tác quốc tế (Agency of International Cooperation)

Cục Di sản văn hóa (Agency of Cultural Heritage)

Vụ Đào tạo (Department of Training Management)

Tổng cục Du lịch (Vietnam National Administration of Tourism)

Vụ Thi đua khen thưởng (Department of Emulation and Reward)

Cục Mỹ thuật, Nhiếp ảnh và Triển lãm (Agency of Art, Photography and Exhibition)

Vụ Gia đình (Department of Family)

Vụ Văn hóa dân tộc (Department of Ethnic Culture)

Vụ Thư viện (Department of Library)

Vụ Kế hoạch – Tài chính (Department of Planning and Finance)

Văn phòng Bộ kể cả Văn phòng đại diện ở Đà Nẵng (Ministry Office, including Representative Office in DaNang city)

Cục Công tác phía Nam (South Agency)

Cục Nghệ thuật biểu diễn (Agency of Performing Arts)

Cục Điện ảnh (Cinema Agency)

Cục Bản quyền tác giả (Agency of Copyright)

Cục Văn hóa cơ sở (Agency of Grassroots Culture)

Tổng cục Thể dục thể thao (Directorate of Physical Training and Sports)

Ban Quản lý Làng Văn hóa – Du lịch các dân tộc Việt Nam (Management Unit of the Culture and Tourism Village of Vietnamese Ethnicity)

5. Bộ Khoa học và Công nghệ (Ministry of Science and Technology)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Khoa học xã hội và Tự nhiên (Department of Social and Natural Sciences)

Vụ Khoa học và Công nghệ các ngành Kinh tế - Kỹ thuật (Department of Science and Technology for Economic Technical Branches)

Vụ Công nghệ cao (Department of High Technology)

Vụ Đánh giá, Thẩm định và Giám định công nghệ (Department of Technology Appraisal, Examination and Assessment)

Vụ Kế hoạch – Tổng hợp (Department of Planning-General Affairs)

Vụ Tài chính (Department of Finance)

Cục Ứng dụng và phát triển công nghệ (Technology Application and Development Agency)

Cục Sở hữu trí tuệ (National Office of Intellectual Property of Vietnam)

Văn phòng Bộ (Ministry Office)

Cục Công tác phía Nam (South Agency)

Tổng Cục Tiêu chuẩn đo lường Chất lượng (Directorate of Standards and Quality)

Vụ Thi đua - Khen thưởng (Department of Emulation and Reward)

Vụ Phát triển khoa học và công nghệ địa phương (Department of Local Science and Technology Development)

Cục Phát triển thị trường và doanh nghiệp khoa học và công nghệ (National Agency for Technology Entrepreneurship and Commercialization Development)

Cục Thông tin khoa học và Công nghệ quốc gia (National Agency for Scientific and Technological Information)

Cục An toàn bức xạ và Hạt nhân (Vietnam Agency for Radiation and Nuclear Safety and Control)

Cục Năng lượng nguyên tử (Vietnam Atomic Energy Commission)

Ban Quản lý Khu công nghệ cao Hoà Lạc (The Management Board of Hoa Lac Hi-Tech Park)

6. Bộ Tài chính (Ministry of Finance)

Cục Quản lý giá (Agency of Price Control)

Cục Tài chính Doanh nghiệp (Agency of Corporate Finance)

Cục Quản lý Nợ và Tài chính đối ngoại (Agency of Debt Management and External Finance)

Cục Quản lý Công sản (Agency of Public Asset Management)

Vụ Ngân sách nhà nước (Department of State Budget)

Vụ Đầu tư (Department of Investment)

Vụ Tài chính hành chính sự nghiệp (Department of Public Expenditure)

Vụ Chính sách thuế (Department of Tax Policy)

Vụ Tài chính các Ngân hàng và tổ chức tài chính (Department of Banking and Financial Institutions)

Vụ chế độ kế toán và kiểm toán (Department of Accounting and Auditing Regulations)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Pháp chế (Department of Legislation)

Vụ Tổ chức cán bộ (Department of Personnel and training)

Vụ Thi đua - Khen thưởng (Department of Emulation and Commendation)

Thanh tra Bộ (Ministry Inspectorate)

Cục Quản lý và giám sát Bảo hiểm (Insurance Supervisory Agency)

Cục Kế hoạch tài chính (Agency of Planning and Finance)

Văn phòng Bộ, kể cả Văn phòng đại diện tại Thành phố Hồ Chí Minh (Ministry Office, including Representative Office in Ho Chi Minh city)

Ủy ban Chứng khoán Nhà nước (State Securities Commission)

Vụ I (Vụ Tài chính, Quốc phòng, An ninh đặc biệt) (Department of Finance for National Defense and Security)

Tổng cục dự trữ nhà nước (General Department of State Reserves)

7. Bộ Xây dựng (Ministry of Construction)

Vụ Hợp tác quốc tế (International Cooperation Department)

Vụ Khoa học công nghệ và môi trường (Department of Science, Technology and Environment)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Vụ Quy hoạch – kiến trúc (Department of Architecture and Construction Planning)

Thanh tra Bộ (Ministry Inspector)

Vụ Kinh tế xây dựng (Department of Construction Economics)

Cục Phát triển đô thị (Urban Development Agency)

Vụ Vật liệu xây dựng (Department of Building Materials)

Vụ Kế hoạch tài chính (Department of Planning and Finance)

Cục Quản lý hoạt động xây dựng (Agency of Construction Activity Management)

Cục Hạ tầng kỹ thuật (Agency of Technical – Infrastructure)

Cục Giám định nhà nước về chất lượng công trình xây dựng (State Agency of Construction Quality Inspection)

Cục Quản lý nhà và thị trường Bất động sản (Management Agency for Housing and Real-estate Market)

Vụ Quản lý doanh nghiệp (Enterprises Management Department)

Văn phòng Bộ (Ministry Office)

Cục công tác phía Nam (South Agency)

8. Bộ Thông tin và Truyền thông (Ministry of Information and Communications)

Vụ Bưu chính (Department of Posts)

Vụ Công nghệ thông tin (Department of Information Technology)

Vụ Khoa học và Công nghệ (Department of Science and Technology)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Pháp chế (Department of Legislation)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Kế hoạch - Tài chính (Department of Planning and Finance)

Thanh tra Bộ (Ministry Inspectorate)

Văn phòng Bộ, kể cả Văn phòng đại diện tại Đà Nẵng (Ministry Office, including Representative Office in Da Nang city)

Cục Tần số vô tuyến điện (Agency of Radio Frequency Management)

Cục Viễn thông (Agency of Telecommunications)

Cục Tin học hóa (Computerization Agency)

Cục Báo chí (Agency of Press)

Cục Xuất bản, In và Phát hành (Agency of Publication, Print and Release)

Cục Phát thanh, truyền hình và thông tin điện tử (Agency of Broadcasting and Electronic Information)

Cục Công tác phía Nam (South Agency)

Vụ Quản lý doanh nghiệp (Enterprises Management Department)

Vụ Thi đua khen thưởng (Department of Emulation and Reward)

Vụ Thông tin cơ sở (Department of Fundamental Information)

9. Bảo hiểm Xã hội Việt Nam (Vietnam Social Security)

Văn phòng, bao gồm VPĐD tại TP. Hồ Chí Minh (Administration Office, including Representative Office in Ho Chi Minh City)

Ban Thực hiện chính sách Bảo hiểm xã hội (Department of Implementation of Social Security Policies)

Ban Thực hiện chính sách Bảo hiểm y tế (Department of Implementation of Health Insurance Policies)

Ban Sô, Thẻ (Department of Issuance of Books and Cards)

Ban Tuyên truyền (Department of Propaganda)

Ban Hợp tác quốc tế (Department of International Cooperation)

Ban Thi đua – Khen thưởng (Department of Emulation and Reward)

Ban Pháp chế (Department of Legislation)

Ban Tổ chức cán bộ (Department of Personnel and Organisation)

Ban Thu (Department of Money Collection)

Ban Tài chính – Kế toán (Department of Finance and Accounting)

Ban Kế hoạch và Đầu tư (Department of Planning and Investment)

Ban Dược và Vật tư y tế (Department of Pharmaceuticals)

Ban Đầu tư quỹ (Department of Fund Investment and Management)

Ban Kiểm tra (Department of Inspection)

Ban Kiểm toán nội bộ (Department of Internal Audit)

10. Thanh tra Chính phủ (Government Inspectorate)

Vụ Tổ chức Cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Vụ Hợp tác Quốc tế (Department of International Cooperation)

Vụ thanh tra khối kinh tế ngành (Vụ I) (Department of sector-based Economic Inspection (Department I))

Vụ thanh tra khối nội chính và kinh tế tổng hợp (Vụ II) (Department of Internal Affairs and General Economic Inspection (Department II))

Vụ thanh tra khôi văn hóa xã hội (Vụ III) (Department of Socio-Cultural Inspection (Department III))

Cục giải quyết khiếu nại tố cáo và thanh tra khu vực 1 (Cục I) (Agency for Settlement of Complaints-Denunciations and Inspection for region 1 (Agency I))

Cục giải quyết khiếu nại tố cáo và thanh tra khu vực 2 (Cục II) (Agency for Settlement of Complaints-Denunciations and Inspection for region 2 (Agency II))

Cục giải quyết khiếu nại tố cáo và thanh tra khu vực 3 (Cục III) (Agency for Settlement of Complaints-Denunciations and Inspection for region 3 (Agency III))

Cục chống tham nhũng (Cục IV) (Anti -corruption Agency (Agency IV))

Văn phòng, kể cả Văn phòng đại diện tại Thành phố Hồ Chí Minh (Ministry Office, including Representative Offices in Ho Chi Minh City)

Vụ tiếp dân và xử lý đơn thư (Department of Citizen Reception and Complaint and Denunciation Handling)

Vụ giám sát, thẩm định và xử lý sau thanh tra (Department of Post-Inspection Supervision, Evaluation and Handling)

Vụ Kế hoạch, Tài chính và Tổng hợp (Department of Planning, Finance and General Affairs)

11. Bộ Công Thương (Ministry of Industry and Trade)

Vụ Kế hoạch (Planning Department)

Vụ Tổ chức cán bộ (Organisation and Personnel Department)

Vụ Pháp chế (Legal Affairs Department)

Vụ Hợp tác quốc tế (International Cooperation Department)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Khoa học và Công nghệ (Science and Technology Department)

Vụ Công nghiệp nặng (Heavy Industry Department)

Tổng cục năng lượng (Directorate of Energy)

Vụ Công nghiệp nhẹ (Light Industry Department)

Cục Xuất nhập khẩu (Export-Import Department)

Vụ Thị trường trong nước (Domestic Market Department)

Vụ Thương mại biên giới và miền núi (Mountainous and Frontier Trade Department)

Vụ Thị trường châu Á - Thái Bình Dương (Asia-Pacific Market Department (Zone I Department))

Vụ Thị trường châu Âu (Europe Market Department (Zone II Department))

Vụ Thị trường châu Mỹ (America Market Department (Zone III Department))

Vụ Thị trường châu Phi, Tây Á, Nam Á (Africa, Western and South Asia Markets Department (Zone IV Department))

Vụ Chính sách thương mại đa biên (Multilateral Trade Policy Department)

Vụ Thi đua - Khen thưởng (Remuneration and Rewards Department)

Vụ Tài chính (Finance Department)

Cục Điều tiết điện lực (Electricity Regulatory Agency)

Cục Quản lý cạnh tranh (Competition Agency)

Cục Quản lý thị trường (Market Surveillance Agency)

Cục Xúc tiến thương mại (Trade Promotion Agency)

Cục Công nghiệp địa phương (Agency for Industrial Promotion)

Cục Kỹ thuật an toàn và Môi trường công nghiệp (Industrial Safety Techniques and Environment Agency)

Cục Thương mại điện tử và Công nghệ thông tin (Vietnam E-Commerce and Information Technology Agency)

Cục Hóa chất (Chemicals Agency)

Cục Công tác phía nam (South Agency)

Vụ Phát triển nguồn nhân lực (Human Resource Development Department)

Văn phòng Bộ, kể cả Văn phòng đại diện tại Đà Nẵng (Ministry Office, including Representative Offices in DaNang city)

12. Bộ Y tế (Ministry of Health)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Bảo hiểm y tế (Department of Health Insurance)

Vụ Sức khỏe Bà mẹ – Trẻ em (Department of Children - Mother Health)

Cục Quản lý Y Dược cổ truyền (Agency of Administration of Traditional Medicine)

Vụ Trang thiết bị và Công trình y tế (Department of Health Equipment and Works)

Vụ Kế hoạch – Tài chính (Department of Planning and Finance)

Văn phòng Bộ, kể cả Văn phòng đại diện tại Thành phố Hồ Chí Minh (Ministry's Office, including Representative Offices in Ho Chi Minh City)

Cục Y tế dự phòng (Department of Preventive Medicine)

Cục Phòng, chống HIV/AIDS (HIV/AIDS Prevention Agency)

Cục Quản lý khám, chữa bệnh (Agency of Health Examination and Treatment)

Cục An toàn thực phẩm (Agency of Food Safety)

Tổng cục Dân số – Kế hoạch hóa gia đình (Directorate of Population Family Planning)

Vụ truyền thông và Thi đua-Khen thưởng (Department of Communication and Emulation)

Cục Quản lý dược (Drug Administration of Vietnam)

Cục Công nghệ thông tin (Agency of Information Technology)

Cục Quản lý môi trường Y tế (Agency of Administration of Environmental Health)

Cục Khoa học công nghệ & Đào tạo (Agency of Science, Technology & Training)

13. Bộ Tài nguyên và Môi trường (Ministry of Natural Resources and Environment)

Vụ Pháp chế (Department of Legislation)

Vụ Tài chính (Department of Finance)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Thi đua khen thưởng và tuyên truyền (Department of Emulation, Commendation and Propaganda)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Kế hoạch (Department of Planning)

Vụ Khoa học và Công nghệ (Department of Science and Technology)

Tổng cục Quản lý đất đai (Directorate of Land Administration)

Cục Tài Quản lý tài nguyên nước (Agency of Water Resources Management)

Cục Khí tượng thủy văn và Biến đổi khí hậu (Agency of Meteorology, Hydrography and Climate Changes)

Cục Đo đạc và Bản đồ Việt Nam (Agency of Survey and Mapping)

Văn phòng Bộ, bao gồm cả Văn phòng đại diện tại Thành phố Hồ Chí Minh (Ministry Office, including Representative Office in Ho Chi Minh City)

Tổng cục Môi trường (Directorate of Environment)

Cục Công nghệ và Thông tin (Agency of Technology and Information)

Tổng cục Địa chất và Khoáng sản (Directorate of Geology and Minerals of Vietnam)

14. Bộ Giáo dục và Đào tạo (Ministry of Training and Education)

Thanh tra Bộ (Ministry Inspectorate)

Vụ Pháp chế (Department of Legislation)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Giáo dục Mầm non (Department of Pre-school Education)

Vụ Giáo dục Tiểu học (Department of Primary Education)

Vụ Giáo dục Trung học (Department of Secondary Education)

Vụ Giáo dục Chuyên nghiệp (Department of Professional Education)

Vụ Giáo dục Đại học (Department of Higher Education)

Vụ Giáo dục Dân tộc (Department of Ethnic Minorities Education)

Vụ Giáo dục Thường xuyên (Department of Continuing Education)

Vụ Công tác học sinh, sinh viên (Department of Student Affairs)

Vụ Khoa học - Công nghệ và Môi trường (Department of Science, Technology and Environment)

Vụ Hợp tác Quốc tế (Department of International Cooperation)

Vụ Kế hoạch - Tài chính (Department of Planning and Finance)

Cơ quan đại diện của Bộ tại Thành phố Hồ Chí Minh (Ministry's Representative Office in Ho Chi Minh City)

Cục Khảo thí và Kiểm định chất lượng giáo dục (Agency of Testing and Education Administrators)

Cục Nhà giáo và Cán bộ quản lý giáo dục (Agency of Teachers and Education Administrators)

Cục Công nghệ thông tin (Agency of Information Technology)

Cục Cơ sở vật chất và Thiết bị trường học, đồ chơi trẻ em (Agency of Education Facilities and Children's Toys)

Cục Đào tạo với nước ngoài (International Education Agency)

Văn phòng Bộ (Ministry Office)

Vụ Giáo dục Quốc phòng (Department of National Defense)

15. Bộ Nội vụ (Ministry of Home Affairs)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Tổ chức - Biên chế (Organisation and Personnel Administration)

Vụ Tiền lương (Salary Department)

Vụ Công chức - Viên chức (Department of State Employees and Servants)

Vụ Chính quyền địa phương (Local Administration Department)

Vụ Hợp tác quốc tế (International Cooperation Department)

Vụ Tổ chức phi chính phủ (Department of Non-Government Organisation)

Vụ Cải cách hành chính (Administrative Reform Department)

Vụ Đào tạo, Bồi dưỡng cán bộ công chức (Department of Training and Fostering of State Officials)

Vụ Pháp chế (Department of Legislation)

Vụ Tổng hợp (General Department)

Thanh tra Bộ (Ministry Inspectorate)

Văn phòng Bộ, kể cả Văn phòng đại diện tại Đà Nẵng và Thành phố Hồ Chí Minh (Ministry Office, including Representative Offices in Da Nang and Ho Chi Minh City)

Cục Văn thư và Lưu trữ nhà nước (State Records Management and Archives Agency)

Ban Tôn giáo Chính phủ (Government Committee for Religious Affairs)

Ban Thi đua - Khen thưởng Trung ương (Central Committee of Emulation and Commendation)

Vụ Kế hoạch - Tài chính (Department of Planning – Finance)

Vụ Công tác thanh niên (Department of Youth Affairs)

16. Bộ Ngoại giao (Ministry of Foreign Affairs)

Vụ ASEAN (ASEAN Department)

Vụ Đông Nam Á - Nam Á - Nam Thái Bình Dương (South East Asia-South Asia-South Pacific Department)

Vụ Đông Bắc Á (North East Asia Department)

Vụ Châu Âu (Europe Department)

Vụ Châu Mỹ (America Department)

Vụ Tây Á - Châu Phi (West Asia - Africa Department)

Vụ Chính sách Đối ngoại (Policy Planning Department)

Vụ Các Tổ chức Quốc tế (International Organisations Department)

Vụ Luật pháp và Điều ước Quốc tế (Law and International Treaty Department)

Vụ Hợp tác Kinh tế Đa phương (Department of Multilateral Economic Cooperation)

Vụ Tổng hợp Kinh tế (Economic Department)

Vụ Văn hóa Đối ngoại và UNESCO (External Culture and UNESCO Department)

Vụ Thông tin Báo chí (Press and Information Department)

Vụ Tổ chức Cán bộ (Personnel and Organisation Department)

Thanh tra Bộ (Ministry Inspectorate)

Văn phòng Bộ (Ministry Office)

Cục Lãnh sự (Consular Agency)

Cục Lễ tân Nhà nước (State Protocol Agency)

Cục Quản trị Tài vụ (Administrative and Financial Agency)

Ủy ban Nhà nước về người Việt Nam ở nước ngoài (State Commission on Overseas Vietnamese)

Sở Ngoại vụ thành phố Hồ Chí Minh (Ho Chi Minh City's Department of External Relations)

Vụ Thi đua – khen thưởng và Truyền thống ngoại giao (Department of Emulation, Rewards and Diplomatic Tradition)

17. Ủy ban Dân tộc (Committee on Ethnic Minority Affairs)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra (Inspectorate)

Vụ Chính sách dân tộc (Department of Policies on Ethnic Minority)

Vụ Địa phương I (Department of Locality No.I)

Vụ Địa phương II (Department of Locality No.II)

Vụ Địa phương III (Department of Locality No.III)

Vụ Tuyên truyền (Department of Propaganda)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Tổng hợp (Department of General Affairs)

Vụ Kế hoạch - Tài chính (Department of Planning and Finance)

Văn phòng (Ministry Office)

Vụ dân tộc thiểu số (Department of Ethnic Minorities)

18. Bộ Nông nghiệp và Phát triển nông thôn (Ministry of Agriculture and Rural Development)

Vụ Hợp tác quốc tế (International Cooperation Department)

Vụ Khoa học, Công nghệ và Môi trường (Department of Sciences, Technology and Environment)

Vụ Kế hoạch (Department of Planning)

Vụ Tài chính (Department of Finance)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Pháp chế (Department of Legislation)

Thanh tra Bộ (Ministry Inspectorate)

Cục Chăn nuôi (Agency of Livestock)

Cục Trồng trọt (Agency of Crop Production)

Cục Chế biến, nông lâm thủy sản và nghề muối (Agency of Processing for Agro-Forestry-Fisheries Products and Salt Production)

Văn phòng Bộ (Ministry Office)

Cục Bảo vệ thực vật (Agency of Plant Protection)

Tổng cục Thủy lợi (Water Resources Directorate)

Tổng cục Lâm nghiệp (Directorate of Forest)

Tổng cục Thủy sản (Directorate of Fisheries)

Cục Thú y (Agency of Animal Health)

Cục Quản lý xây dựng công trình (Agency of Construction Management)

Cục Kinh tế hợp tác và Phát triển nông thôn (Agency of Cooperatives and Rural Development)

Cục Quản lý chất lượng nông lâm sản và thủy sản (National Agro-Forestry-Fisheries Quality Assurance Agency)

Vụ Quản lý doanh nghiệp (Department of Enterprise Management)

19. Bộ Giao thông Vận tải (Ministry of Transportation)

Vụ Pháp chế (Department of Legislation)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Vận tải (Department of Transportation)

Vụ Môi trường (Department of Environment)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ An toàn giao thông (Department of Traffic Safety)

Vụ Kết cấu hạ tầng giao thông (Department of Transport Infrastructure)

Vụ Khoa học - Công nghệ (Department of Science and Technology)

Vụ Tài chính (Department of Finance)

Vụ Kế hoạch - Đầu tư (Department of Planning and Investment)

Vụ quản lý doanh nghiệp (Department of Enterprises Management)

Thanh tra Bộ (Ministry Inspectorate)

Văn phòng Bộ (Ministry Office)

Cục Quản lý xây dựng và Chất lượng công trình giao thông (Transport Engineering Construction and Quality Management Agency)

Cục Đăng kiểm Việt Nam (Vietnam Register Agency)

Cục Đường thủy nội địa Việt Nam (Vietnam Inland Waterways Agency)

Cục Hàng hải Việt Nam (Vietnam Maritime Agency)

Cục Đường sắt Việt Nam (Vietnam Railway Agency)

Cục Hàng không Việt Nam (Civil Aviation)

Tổng cục Đường bộ Việt Nam (Directorate for Roads of Vietnam)

Cục Y tế Giao thông vận tải (Transport Health Service Administration)

20. Bộ Quốc phòng (Ministry of National Defence)

Cục Kinh tế (Department of Economics)

Cục Cứu hộ - Cứu nạn (Rescue Department)

Notes to Section A (Central Government Entities):

1. Chapter 9 (Government Procurement) applies only to the procurement made by the above-mentioned entities subordinate to the relevant ministries which are listed in this Section and their administrative subordinate agencies at central level.
2. Vietnam Social Security: For greater certainty, Chapter 9 (Government Procurement) does not cover any procurement of investment management, investment advisory, or master custody and safekeeping services for the purposes of managing and investing the assets of superannuation funds of Vietnam Social Security.
3. Ministry of Labour, Invalids and Social Affairs: Chapter 9 (Government Procurement) does not apply to any procurement of goods and services involving martyrs' cemetery.
4. Ministry of Agriculture and Rural Development: Chapter 9 (Government Procurement) does not apply to procurement of any goods for breeding and seeds purposes.

5. Ministry of National Defense:

Chapter 9 (Government Procurement) only covers:

(a) the goods described below:

- Tyres used on light trucks (Maximum payload capacity from 410 kg to 3 050 kg, external diameter from 475 mm to 972 mm), on specialty motor cars (Maximum payload capacity from 2937 kg to 61500 kg, external diameter from 1 220 mm to 3 045 mm), on heavy trucks (Maximum payload capacity from 4 770 kg to 5 525 kg, external diameter from 1 020 mm to 1 230 mm);
- Inner tubes used on motor cars (Sectional diameter from 104 mm to 236 mm, inside diameter from 305 mm to 605 mm), on bicycles (as stipulated in TC 03-2002/CA), on motorcycles (as stipulated in TCVN 5721-1, JIS6367, DOT, SN1);
- Leather products used on motor cars;
- Elastic belts of all kinds (80 mm wide and 500 m long);
- Cast-iron pipes and accessories (Gray cast iron, ductile cast iron: Common kinds with diameter from 100-800 mm suitable to ISO 2531:1998 national standard);

- Antenna pillars (Stay cables of a triangle cross-section of 330 with a height of 21-45 m; stay cables of a triangle cross-section of 660 with a height of 36-66 m; stay cables of a triangle cross-section of 800 with a height of 60-100 m; stay cables of a circle cross-section with a height of 15 m; mobile cable ties - of a height of 10 m) and all kinds of metallic scaffolds, support pillars and shuttering (Of common kind);
- Spiral screws;
- Chimneys;
- Equipment for production of baked bricks of all kinds (Of an output of up to 20 million bricks/year);
- Equipment for production of pure ice (Parameters of big machines: ice cube size of 48 x 80 mm, an output of 9-10 tonnes/24h, 400 kg/batch, power consumption level of 0,085 kwh/kg of ice, the compressor's output of 50 HP);
- Sterilising autoclaves (Of types of 20, 52 and 75 litres);
- Industrial water filters (Of an output of 6 tonnes/h, electric capacity of 25 kw);
- Winches, operated by electric motor (Of a lifting capacity of up to 50 tonnes);

- Dot matrix printers;
- Washing machines of all kinds (Including kinds with automatic dryers);
- Cash registers;
- Showers (Used for baffle separator in kitchen: Q030JGEV, Q030JGV, Q030JGEVQ01);
- Tube plate acid lead battery (Special-used for forklift trucks operated by electricity: capacity of between 2V-100 Ah and 2V-1000 Ah; Special-used for trams in golf yards, railway stations, ports; capacity of 6V-225Ah, 8V-195Ah; 12V-130Ah);
- Headlights for car, Headlights for 1- ton – capacity - under – truck, Wipers for automobile;
- Horn for automobile;
- Post office boxes;
- Webcams;
- Two-wheels bicycles and other pedal-powered cycles (Including three-wheel cargo pedicabs);

- Exhaust pipes of motorcycles, Grip handle at back of motorcycles, Before and back dampings for motorcycles;
- One-phase and three-phase electric meters (U of up to 380V, I of up to 100A), One-phase and three-phase electronic meters, Single-phase electronic meters (Degree of accuracy 1.0: normalised voltage (Un): 220 VAC, rated current (Ib): 5A, 10A, 20A, 30A, 50A: maximum current (Imax): 20A, 40A, 60A, 80A, 100A, starting current (Ist) < 0,4 % Ib; working frequency: 50Hz; meter constant: 1 600 impulse/kwh);
- Composite protection boxes of electricity meters;
- Composite boxes of electricity meters;
- Testing apparatus for meter (12 – position single phase; 40 – position single phase);
- Alarm-clocks;
- Wall clocks (Electrically operated);
- Warning signs made of fluorescent reflection aluminium (For autos, motors, traffic signs);
- Rubber sticks, Electric sticks of all kinds, Pepper spray (type of 500 ml, 2 000 ml);

- Cane or beet sugar and sucrose (chemically pure, in solid form), Raw sugar not containing added flavoring or coloring matter and Others;
- Vinegar;
- Table Salt;
- Lime;
- Pure copper ore (18-20 % Cu);
- Monosodium glutamate;
- Printing inks of all kinds (used to print identification);
- Newsprint, in rolls or sheets (Of a standard weight of 42-55 g/m²);
- Uncoated paper and paperboard, of a kind used for printing, writing or photocopying, card-making, punch tape paper or waxed base for manufacture of technical paper (Of a standard weight of 40-120 g/m². Excluding those under subheadings of: 4802.51.20, 4802.60.20, 4802.30.00, 4802.40.00, 4802.20.00);
- Paper shoe insoles (For lining shoes);
- Three-ply, five-ply cartons;

- Cotton and polyester shoelaces;
- Inners of vacuum flasks;
- Electrostatic-painted steel protection boxes of electric meter (For electric grid works);
- Accessories of motorbike and bicycle;
- Composite meter protection box (For electric grid works; type of 01 meter, single phase; type of 02 meters, single phase; type of 04 meters, single phase, type of 01 meter, 03 phases);
- HDPE plastic water tubes (Type of ϕ 20-110mm, with low heat-transfer coefficient, resisting sunlight, not be ionised under ultraviolet ray, resisting the low temperature of -40°C), PPR plastic water tubes (Type of ϕ 20-90 mm, resisting high temperature and pressure, high durability, good bending resistance, not causing noise and vibration when water flow going pass);

- Plastic doors, Plastic doors with steel core produced from shaped uPVC bar (Manufactured synchronously from components such as shaped door frame, glassy box, and washer. Having sound insulating, heat insulating property and resisting high pressure; energy saving);
- Mirror glass (Of a thickness of between 1.5 - 18mm);
- Hot and cold showers (Type of 02 water-flows used for restroom), Cold bathroom showers (Type of 01 water-flow used for restroom), Hot and cold lavatory faucets (Type of 02 water-flows used for restroom), Cold faucets (Type of 01 water-flow used for restrooms), Cold tap to wash up dishes (Type of 02 water-flows used for kitchen room), Pond faucet (Type of 02 water-flows used for washing hands);
- Electric lamp of all kinds (Filament lamps of common type; Compact lamps of 2U, 3U, capacity of 5-20W; FHF Fluorescents, capacity of 32W, FLD Fluorescents, capacity of 18W and 36W);
- Paper-made packaging of software products;
- Boxes and covers protecting objects carrying information;
- Paper-made labels of electronic products; and

- (b) the services described in the United Nation Provisional Central Product Classification (CPC) as below:

CPC	Description
61120	Maintenance and repair services of motor vehicles (except for services involving engine overhaul);
612	Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories (offer only the services involving maintenance and repair services of motor vehicles under CPC 612);
87401	Disinfecting and exterminating services;
87504	Restoration, copying and retouching services of photography;
87501	Portrait photography services; and
51520	Water well drilling (except for installation and repair work of piping systems within buildings).

SECTION B

SUB-CENTRAL GOVERNMENT ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to the entities listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods and services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 3 000 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 2 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 1,500,000; and
- from the 16th year after entry into force of this Agreement: SDR 1 000 000.

Construction services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 40 000 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 25 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 20 000 000; and
- from the 16th year after entry into force of this Agreement: SDR 15 000 000.

List of Entities:

1. Thành phố Hà Nội (Hanoi City)

Văn phòng Ủy ban nhân dân thành phố (Ha Noi City People's Committee Office)

Sở Thông tin và Truyền thông (Department of Information and Communications)

Sở Nội vụ (Department of Home Affairs)

Sở Nông nghiệp và Phát triển nông thôn (Department of Agriculture and Rural Development)

Sở Công Thương (Department of Industry and Trade)

Sở Kế hoạch và Đầu tư (Department of Planning and Investment)

Sở Tài chính (Department of Finance)

Sở Xây dựng (Department of Construction)

Sở Giao thông vận tải (Department of Transport)

Sở Khoa học và Công nghệ (Department of Science and Technology)

Sở Lao động, Thương binh và Xã hội (Department of Labour, Invalids and Social Affairs)

Sở Giáo dục và Đào tạo (Department of Education and Training)

Sở Y tế (Department of Health)

Sở Văn hóa Thể thao và Du lịch (Department of Culture, Sports and Tourism)

Sở Tư pháp (Department of Justice)

Sở Ngoại vụ (Department of Foreign Affairs)

Sở Tài nguyên và Môi trường (Department of Natural Resources and Environment)

Sở Quy hoạch và Kiến trúc (Department of Planning and Architecture)

2. Thành phố Hồ Chí Minh (Ho Chi Minh City)

Văn phòng Ủy ban nhân dân thành phố (Ho Chi Minh City People's Committee Office)

Sở Thông tin và Truyền thông (Department of Information and Communications)

Sở Nội vụ (Department of Home Affairs)

Sở Nông nghiệp và Phát triển nông thôn (Department of Agriculture and Rural Development)

Sở Công Thương (Department of Industry and Trade)

Sở Kế hoạch và Đầu tư (Department of Planning and Investment)

Sở Tài chính (Department of Finance)

Sở Xây dựng (Department of Construction)

Sở Giao thông vận tải (Department of Transport)

Sở Khoa học và Công nghệ (Department of Science and Technology)

Sở Lao động, Thương binh và Xã hội (Department of Labour, Invalids and Social Affairs)

Sở Giáo dục và Đào tạo (Department of Education and Training)

Sở Y tế (Department of Health)

Sở Văn hóa Thể thao và Du lịch (Department of Culture, Sports and Tourism)

Sở Tư pháp (Department of Justice)

Sở Tài nguyên và Môi trường (Department of Natural Resources and Environment)

Sở Quy hoạch và Kiến trúc (Department of Planning and Architecture)

Notes to Section B (Sub-Central Government Entities):

1. Chapter 9 (Government Procurement) applies only to the procurement made by the administrative entities subordinate to the relevant procuring entities which are listed in this Section and their administrative subordinate agencies.
2. Chapter 9 (Government Procurement) does not apply to procurement of site formation, clearance work service and infrastructure maintainance and repair service.

3. Departments of Labour, Invalids and Social Affairs: Chapter 9 (Government Procurement) does not apply to any procurement of goods and services involving martyrs' cemetery.

SECTION C

OTHER COVERED ENTITIES

Unless otherwise specified in this Annex, Chapter 9 (Government Procurement) applies to the entities listed in this Section where the value of the procurement is estimated to equal or exceed the following thresholds:

Goods and services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 3 000 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 2 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 1 500 000; and
- from the 16th year after entry into force of this Agreement: SDR 1 000 000.

Construction services:

- from the date of entry into force of this Agreement to the end of the fifth year after entry into force of this Agreement: SDR 40 000 000;
- from the sixth year to the end of the 10th year after entry into force of this Agreement: SDR 25 000 000;
- from the 11th year to the end of the 15th year after entry into force of this Agreement: SDR 20 000 000; and
- from the 16th year after entry into force of this Agreement: SDR 15 000 000.

List of Entities:

1. Thông tấn xã Việt Nam (Vietnam News Agency)

Ban Tổ chức cán bộ (Personnel and Organisation Board)

Ban Kiểm tra (Board of Inspection)

Ban Thư ký biên tập (Editor Board)

Ban Kế hoạch – Tài chính (Board of Planning and Finance)

Ban Biên tập tin đối ngoại (Board of News for Foreign Service)

Ban Biên tập tin trong nước (Board of Domestic News)

Ban Biên tập tin kinh tế (Board of Economic News)

Ban Biên tập tin thế giới (Board of World News)

Trung tâm thông tin tư liệu (Database-Documentation Center)

Trung tâm tin học (Informatics Centre)

Trung tâm Bồi dưỡng nghiệp vụ Thông tấn (Vietnam News Agency Professional Training Centre)

Cơ quan Thông tấn xã Việt Nam khu vực phía Nam (Representative Office in the South of Vietnam)

Cơ quan Thông tấn xã Việt Nam khu vực Miền Trung – Tây Nguyên (Representative Office in the Centre-Tay Nguyen)

Ban Biên tập ảnh (Pictorial Editorial Board)

Văn phòng Thông tấn xã (The administrative Affair Office)

Ban Biên tập - Sản xuất ảnh báo chí (Press Photo Production and Editorial Board)

Trung tâm phát triển truyền thông thông tấn (News Agency Communication Development Centre)

Trung tâm hợp tác quốc tế thông tấn (Vietnam News Agency International Cooperation Centre)

Trung tâm truyền hình thông tấn (Vietnam News Agency Audio-Video Centre)

Trung tâm kỹ thuật thông tấn (Vietnam News Agency Technical Centre)

2. Học viện Chính trị quốc gia Hồ Chí Minh (Ho Chi Minh National Academy of Politics)

Vụ Tổ chức cán bộ (Department of Personnel and Organisation)

Vụ Quản lý khoa học (Department of Scientific Management)

Ban Thanh tra (Board of Inspection)

Vụ Hợp tác quốc tế (Department of International Cooperation)

Vụ Quản lý đào tạo (Department of Training Management)

Vụ các trường chính trị (Department of Provincial Political Schools)

Viện Quan hệ quốc tế (Institute of International Relations)

Viện Nhà nước và Pháp luật (Institute of State and Law)

Viện Triết học (Institute of Philosophy)

Viện Chính trị học (Institute of Political Sciences)

Viện Văn hóa và Phát triển (Institute of Culture and Development)

Viện Nghiên cứu quyền con người (Institute of Human Right Studies)

Viện Kinh tế (Institute of Economics)

Tạp chí Lý luận chính trị (Journal of Political Theory)

Viện Lịch sử Đảng (Institute of the CPV History)

Viện Hồ Chí Minh và các Lãnh tụ của Đảng (Institute of Ho Chi Minh and the CPV's Leaders' Studies)

Viện Chủ nghĩa xã hội khoa học (Institute of Scientific Socialism)

Viện Xã hội học (Institute of Sociology)

Vụ Kế hoạch – Tài chính (Department of Planning and Finance)

Văn phòng Học viện (Office of the Academy)

3. Viện Hàn lâm Khoa học xã hội Việt Nam (Vietnam Academy of Social Sciences)

Nhà xuất bản Khoa học xã hội (Social Sciences Publishing House)

Viện Nghiên cứu Ấn Độ và Tây Nam Á (Institute of Indian and Southwest Asian Studies)

Trung tâm Phân tích và Dự báo (Centre for Analysis and Forecast)

Tạp chí Khoa học xã hội Việt Nam (Vietnam Social Sciences Review)

Viện Nghiên cứu con người (Institute of Human Studies)

Viện Nghiên cứu Tôn giáo (Institute for Religious Studies)

Viện Nghiên cứu Đông Bắc Á (Vietnam Institute for Northeast Asian Studies)

Viện Nghiên cứu Châu Mỹ (Vietnam Institute of American Studies)

Bảo tàng Dân tộc học Việt Nam (Vietnam Museum of Ethnology)

Viện Nghiên cứu Châu Phi và Trung Đông (Institute of African and Middle East Studies)

Viện Nghiên cứu Trung Quốc (Vietnam Institute of Chinese Studies)

Trung tâm Ứng dụng Công nghệ thông tin (Center for Information Technology)

Viện Nghiên cứu Văn hóa (Institute of Cultural Studies)

Viện Sử học (Institute of History)

Viện Nhà nước và Pháp luật (Institute of State and Law)

Viện Dân tộc học (Institute of Anthropology)

Viện Nghiên cứu Đông Nam Á (Institute for Southeast Asian Studies)

Viện Triết học (Institute of Philosophy)

Viện Xã hội học (Institute of Sociology)

Viện Nghiên cứu Châu Âu (Institute for European Studies)

Viện Tâm lý học (Institute of Psychology)

Viện Văn học (Vietnam Institute of Literature)

Viện Kinh tế Việt Nam (Vietnam Institute of Economics)

Viện Từ điển học và Bách khoa thư Việt Nam (Vietnam Institute of Lexicography and Encyclopedia (VIOLE))

Viện Kinh tế và Chính trị thế giới (Institute of World Economics and Politics)

Viện Nghiên cứu Hán – Nôm (Institute of Han - Nom Studies)

Học viện Khoa học xã hội (Graduate Academy of Social Sciences)

Viện Khảo cổ học (Institute of Archaeology)

Viện Thông tin Khoa học xã hội (Institute of Social Sciences Information)

Ban Tổ chức cán bộ (Department of Personnel and Organisation)

Ban Kế hoạch – Tài chính (Department of Finance and Plan)

Ban Quản lý Khoa học (Department of Science Management)

Ban Hợp tác quốc tế (Department of International Cooperation)

Văn phòng (Head Office)

Viện Gia đình và Giới (Institute for Family and Gender studies)

Viện Ngôn ngữ học (Institute of Linguistics)

Trung tâm nghiên cứu Kinh thành (The Center for Imperial City Research)

Ban Thi đua và khen thưởng (Emulation and Reward Department)

Viện địa lý nhân văn (Institute of human Geography)

Trung tâm nghiên cứu Chính sách phát triển bền vững (The Centre for Sustainable Development Policy Studies)

Trung tâm nghiên cứu và tư vấn về phát triển (The Centre for Development consultancy and Studies)

4. Viện Hàn lâm Khoa học và Công nghệ Việt Nam (Vietnam Academy of Science and Technology)

Viện Toán học (Institute of Mathematics)

Nhà xuất bản Khoa học tự nhiên và Công nghệ (Publishing House for Science and Technology)

Viện Vật lý Ứng dụng và Thiết bị khoa học (Institute of Applied Physics and Scientific Instruments)

Viện Cơ học và Tin học ứng dụng (Institute of Applied Informatics and Mechanics)

Viện Công nghệ hóa học (Institute of Chemical Technology)

Viện Khoa học vật liệu ứng dụng (Institute of Applied Materials Science)

Viện Sinh học nhiệt đới (Institute of Tropical Biology)

Viện Khoa học năng lượng (Institute of Energy Science)

Văn phòng, bao gồm văn phòng đại diện tại Thành phố Hồ Chí Minh (Administration Office, including Representative Offices in Ho Chi Minh City)

Viện Công nghệ thông tin (Institute of Information Technology)

Viện Cơ học (Institute of Mechanics)

Viện Vật lý địa cầu (Institute of Geophysics)

Viện Sinh thái và Tài nguyên sinh vật (Institute of Ecology and Biological Resources)

Viện Tài nguyên và Môi trường biển (Institute of Marine Environment and Resources)

Viện Sinh học Tây Nguyên (Tay Nguyen Institute of Biology)

Viện Hải dương học (Institute of Oceanography)

Viện Nghiên cứu và Ứng dụng công nghệ Nha Trang (Nha Trang Institute of Technology Research and Application)

Viện Vật lý (Institute of Physics)

Viện Địa chất và Địa vật lý biển (Institute of Marine Geology and Geophysics)

Viện Công nghệ môi trường (Institute of Environmental Technology)

Viện Khoa học vật liệu (Institute of Materials Science)

Viện Hóa học (Institute of Chemistry)

Viện Hóa học các hợp chất thiên nhiên (Institute of Natural Products Chemistry)

Viện Công nghệ sinh học (Institute of Biotechnology)

Viện Địa lý (Institute of Geography)

Viện Địa chất (Institute of Geological Sciences)

Viện Kỹ thuật nhiệt đới (Institute of Tropical Technology)

Viện Công nghệ vũ trụ (Space Technology Institute)

Trung tâm tin học và Tính toán (Center for Information Infrastructure Development)

Viện Hóa sinh biển (Institute of Marine Biochemistry)

Ban Tổ chức cán bộ (Department of Personnel and Organisation)

Ban Kế hoạch – Tài chính (Department of Finance and Plan)

Ban Hợp tác quốc tế (International Cooperation Department)

Ban Kiểm tra (Department of Inspection)

Ban Ứng dụng và triển khai công nghệ (Department of Application and Development Technology)

5. Bệnh viện Bạch Mai (Bach Mai Hospital)
6. Bệnh viện Chợ Rẫy (Cho Ray Hospital)
7. Bệnh viện Đa khoa Trung ương Huế (Hue Central Hospital)
8. Bệnh viện Đa khoa Trung ương Thái Nguyên (Thai Nguyen National General Hospital)
9. Bệnh viện Đa khoa Trung ương Cần Thơ (Can Tho National Hospital)
10. Bệnh viện Đa khoa Trung ương Quảng Nam (Quang Nam Central General Hospital)
11. Bệnh viện Việt Nam - Thụy Điển Uông Bí (Uong Bi Viet Nam – Sweden Hospital)
12. Bệnh viện Hữu nghị Việt Nam - Cu Ba Đồng Hới (Vietnam – Cuba Donghoi Friendship Hospital)

13. Bệnh viện Hữu nghị Việt - Đức (Viet Duc Hospital)
14. Bệnh viện E (E Hospital)
15. Bệnh viện Hữu nghị (Friendship Hospital)
16. Bệnh viện Thống Nhất (Thong Nhat Hospital/ Unified Hospital)
17. Bệnh viện C Đà Nẵng (C Hospital)
18. Bệnh viện K (K Hospital)
19. Bệnh viện Nhi Trung ương (Vietnam National Hospital of Pediatrics)
20. Bệnh viện Phụ - Sản Trung ương (National Hospital of Obstetrics and Gynecology)
21. Bệnh viện Mắt Trung ương (The Vietnam National Institute of Ophthalmology)
22. Bệnh viện Tai - Mũi - Họng Trung ương (Hospital of Ear - Nose - Throat)
23. Bệnh viện Nội tiết Trung ương (National Hospital of Endocrinology)
24. Bệnh viện Răng - Hàm - Mặt Trung ương Hà Nội (National Hospital of Odonto - Stomatology)

25. Bệnh viện Răng - Hàm - Mặt Trung ương thành phố Hồ Chí Minh (Ho Chi Minh Hospital of Odonto - Stomatology)
26. Bệnh viện 71 Trung ương (Central 71 Hospital)
27. Bệnh viện 74 Trung ương (Central 74 Hospital)
28. Bệnh viện Phổi Trung ương (National Hospital of Lung Diseases)
29. Bệnh viện Tâm thần Trung ương 1 (National Psychiatric Hospital no.1)
30. Bệnh viện Tâm thần Trung ương 2 (National Mental Hospital 2)
31. Bệnh viện Phong - Da liễu Trung ương Quy Hòa (Quyhoa National Leprosy Dermatology Hospital)
32. Bệnh viện Phong - Da liễu Trung ương Quỳnh Lập (Quynh Lap National Leprosy Dermatology Hospital)
33. Bệnh viện Điều dưỡng - Phục hồi chức năng Trung ương (Hospital of Nursing - Rehabilitation)
34. Bệnh viện Bệnh Nhiệt đới Trung ương (National Hospital of Tropical Diseases)
35. Bệnh viện Da liễu Trung ương (National Hospital of Dermatology and Venereology)

36. Bệnh viện Lão khoa Trung ương (Hospital of Geriatric)
37. Bệnh viện Y học cổ truyền Trung ương (National Hospital of Traditional Medicine)
38. Bệnh viện Châm cứu Trung ương (National Hospital of Acupuncture)
39. Tập đoàn Điện lực Việt Nam (Vietnam Electricity)

Tổng công ty điện lực miền Bắc (Northern Power Corporation)

Tổng công ty điện lực miền Trung (Central Power Corporation)

Tổng công ty điện lực miền Nam (Southern Power Corporation)

Tổng công ty điện lực TP Hà Nội (Hanoi City Power Corporation)

Tổng công ty điện lực TP Hồ Chí Minh (Ho Chi Minh City Power Corporation)

Tổng công ty truyền tải điện quốc gia (National Power Transmission Company)

40. Tổng công ty Đường sắt Việt Nam (Vietnam Railways)
 - (a) Tổng công ty Đường sắt Việt Nam (Vietnam Railways)

Văn phòng Đường sắt Việt Nam (Office of Vietnam Railways)

Ban Kiểm soát nội bộ (Board of Control)

Ban Bảo vệ - An ninh - Quốc phòng (Board of Security and National Defense)

Ban Chuẩn bị đầu tư các dự án đường sắt (Board of Railways Project Investment)

Ban Vận tải và đầu máy toa xe (Board of Transportation and Locomotives)

Ban Kế hoạch kinh doanh (Board of Business Planning)

Ban Hợp tác quốc tế và Khoa học công nghệ (Board of International Cooperation and Science and Technology)

Ban Quản lý đầu tư & Xây dựng (Board of Construction and Investment Management)

Ban Tài chính kế toán (Board of Finance and Accounting)

Ban Tổ chức cán bộ - Lao động (Board of Organisation and Personnel)

Ban Quản lý Kết cấu hạ tầng Đường sắt (Board of Railways Infrastructure Management)

Văn phòng Đại diện Tổng công ty ĐSVN tại Đà Nẵng (Representative Office in Da Nang)

- (b) Công ty Vận tải hành khách đường sắt Hà Nội (HaNoi Railway Passenger Transport Company)
 - (c) Công ty Vận tải hành khách đường sắt Sài Gòn (SaiGon Railway Passenger Transport Company)
 - (d) Công ty TNHH MTV QLĐS Hà Hải (HaHai Railway Management One Member Limited Company)
 - (e) Công ty TNHH MTV QLĐS Hà Thái (HaThai Railway Management One Member Limited Company)
 - (f) Công ty TNHH MTV QLĐS Yên Lào (YenLao Railway Management One Member Limited Company)
 - (g) Công ty TNHH MTV QLĐS Hà Lạng (HaLang Railway Management One Member Limited Company)
41. Đại học Quốc gia Hà Nội (Vietnam National University - Hanoi)
42. Đại học Quốc gia Thành phố Hồ Chí Minh (Vietnam National University - Ho Chi Minh City)

Notes to Section C (Other Covered Entities):

1. For Vietnam News Agency, Ho Chi Minh National Academy of Politics, Vietnam Academy for Social Sciences, Vietnam Academy for Science and Technology, Vietnam Electricity and Vietnam Railways, Chapter 9 (Government Procurement) applies only to the procurement made by the above-mentioned entities subordinate or subsidiary to the relevant procuring entities.
2. Ho Chi Minh National Academy of Politics: Chapter 9 (Government Procurement) does not apply to procurement of restoration services of Ho Chi Minh National Academy of Politics.
3. Vietnam News Agency: Chapter 9 (Government Procurement) does not apply to any procurement in relation to news and documentary production of Vietnam News Agency.
4. Notes to Vietnam Electricity: Notwithstanding the definition of government procurement in subparagraph (d) of Article 9.1 (Definitions), Chapter 9 (Government Procurement):
 - (a) applies only to the procurement of goods and services covered by Articles 1 and 3 of the Public Procurement Law No.43/2013/QH13 of 26 November 2013 or any corresponding provisions in successor legislation with respect to transport and distribution of electricity;

- (b) does not cover procurement for the pursuit of transport and distribution of electricity when exposed to competitive forces in the market concerned;
- (c) does not cover procurement:
 - (i) for purposes other than the pursuit of transport and distribution of electricity;
 - (ii) 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.

5. Notes to Vietnam Railways: Notwithstanding the definition of government procurement in subparagraph (d) of Article 9.1 (Definitions), Chapter 9 (Government Procurement):

- (a) applies only to the procurement of goods and services covered by Articles 1 and 3 of the Public Procurement Law No.43/2013/QH13 of 26 November 2013 or any corresponding provisions in successor legislation with respect to railways construction and operation;
- (b) does not cover procurement for the pursuit of railways construction and operation when exposed to competitive forces in the market concerned;

(c) does not cover procurement:

(i) for purposes other than the pursuit of railways construction and operation;

(ii) 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.

6. For greater certainty, Chapter 9 (Government Procurement) does not apply to procurement by any entity with independent legal personality that is not listed in this Section.

SECTION D

GOODS

Chapter 9 (Government Procurement) covers the procurement of all goods procured by the entities listed in Sections A (Central Government Entities) to C (Other Covered Entities), subject to the Notes to the respective Sections, the Notes to this Section and Section G (General Notes), except for goods indicated in the lists below:

HS	Description
10.06	Rice.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.

- 49.02 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
- 49.05 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
- 49.07 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.
- 84.71 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
- 8517.61 Base stations.
- 8525.50 Transmission apparatus.
- 8525.60 Transmission apparatus incorporating reception apparatus.
- 85.26 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.

8527.13 Other apparatus combined with sound recording or reproducing apparatus.

8527.19 Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum.

Recorded discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena.

Notes to Section D (Goods):

For pharmaceutical products, the following notes apply:

1. For each calendar year following the date of entry into force of this Agreement, Viet Nam may set aside from the obligations of this Chapter the respective percentage of contract value of pharmaceutical products as below:

Year	1 st -2 nd	3 rd – 9 th	10 th – 15 th	16 th onward
Percentage of contract value	100	65	60	50

2. Chapter 9 (Government Procurement) does not cover procurement of distribution services of pharmaceutical products that form a procurement contract or form a part of, or are incidental to, a procurement contract. In case these services form a part of, or are incidental to a procurement contract, the successful supplier of that procurement shall have the right to choose any licensed pharmaceutical distributor in Viet Nam.

3. Regarding the procurement of pharmaceutical products by entities listed in Sections A (Central Government Entities) to C (Other Covered Entities), if a procurement contract concerns a single pharmaceutical product, the applicable threshold shall be SDR 130 000.
4. For greater certainty, Viet Nam's commitments with respect to the procurement of pharmaceutical products cover both, procurement by individual procuring entities listed in Sections A (Central Government Entities) to C (Other Covered Entities) and centralised procurement conducted on behalf of these entities by the Ministry of Health or any other designated entity referred to in Viet Nam's domestic legislation.

SECTION E

SERVICES

Chapter 9 (Government Procurement) covers the following specified services, as described in the United Nations Provisional Central Product Classification (CPC), procured by the entities listed in Sections A (Central Government Entities) to C (Other Covered Entities), subject to the Notes to the respective Sections, the Notes to this Section and Section G (General Notes):

CPC	Description
61	Sale, maintenance and repair services of motor vehicles and motorcycles

- 64 Hotel and restaurant services
- 841 Consultancy services related to the installation of computer hardware
- 845 Maintenance and repair services of office machinery and equipment including computers
- 849 Other computer services
- 862 Accounting, auditing and book-keeping services
- 863 Taxation services
- 864 Market research and public opinion polls
- 872 Placement and supply services of personnel
- 874 Building-cleaning services
- 87501 Portrait photography services
- 87503 Action photography services
- 87504 Specialty photography services
- 87505 Photography processing services

- 87506 Motion picture processing services to the motion picture and television industries
- 87507 Restoration, copying and retouching services of photography
- 87509 Other photographic services
- 876 Packaging services
- 87903 Telephone answering services
- 87904 Duplicating services
- 87905 Translation and interpretation services
- 87906 Mailing list compilation and mailing services
- 980 Private households with employed persons
- 99 Services provided by extraterritorial organisations and bodies

Notes to Section E (Services):

For greater certainty, Chapter 9 (Government Procurement) does not apply to:

- (a) any procurement of services associated with the management and operation of government facilities and all privately owned facilities used for government purposes; and
- (b) any procurement of public utilities services.

SECTION F

CONSTRUCTION SERVICES

Chapter 9 (Government Procurement) covers all construction services procured by the entities listed in Sections A (Central Government Entities) to C (Other Covered Entities) that are listed in Division 51 of the United Nations Provisional Central Product Classification (CPC), except for the construction services excluded in the Schedule of the Party, subject to the Notes to the respective Sections, the Notes to this Section and Section G (General Notes).

Notes to Section F (Construction Services):

Chapter 9 (Government Procurement) does not cover the procurement of:

- (a) construction in remote mountainous and extremely difficult areas as stipulated in Viet Nam's regulations and on islands; and
- (b) construction of ministerial level headquarters for entities listed in Section A (Central Government Entities).

SECTION G

GENERAL NOTES

1. Chapter 9 (Government Procurement) does not apply to:
 - (a) any procurement for the purposes of developing, protecting or preserving national treasures of artistic, historic, archaeological value or cultural heritage;
 - (b) procurement of any goods and related services involving national reserves stipulated in the law on national reserves;

- (c) in relation to procurement contracts for goods or services (excluding construction services), whose value is estimated at 260 000 SDRs or less, Viet Nam may provide preferences to benefit small and medium enterprises (SMEs). Applicable objective and transparent criteria shall be stipulated in the domestic law or regulations of Viet Nam. For the purposes of this note, however, the above-mentioned preferences shall not be provided to SMEs with more than 500 permanent full-time employees;
- (d) measures for the health, welfare and the economic and social advancement of ethnic minorities;
- (e) any procurement of goods and services inside the territory of Viet Nam, for the consumption outside the territory of Viet Nam;
- (f) any procurement of goods and services involving national celebrations and religious purposes;
- (g) transportation services that form a part of, or are incidental to, a procurement contract;
- (h) procurement of storage or hosting of government data and related services; and
- (i) procurement funded by grants and sponsorship payments from donors.

2. For greater certainty:
 - (a) limited tendering also applies to bomb and mine sweeping for land clearance;
 - (b) any exclusion that is related either specifically or generally to a procuring entity will also apply to any successor entity in such a manner as to maintain the value of this offer;
 - (c) services covered by Chapter 9 (Government Procurement) are subject to exclusions from and reservations to Chapter 8 (Liberalisation of Investment, Trade in Services and Electronic Commerce);
 - (d) nothing in this Chapter shall be construed to prevent Viet Nam from adopting or maintaining any measure which Viet Nam reasonably considers necessary for the protection of personal information collected under conditions of confidentiality or confidential business information; and
 - (e) Chapter 9 (Government Procurement) does not apply to:
 - (i) procurement of goods and services classified as national security, including national secrets;

- (ii) any procurement made by a covered entity on behalf of a non-covered entity; and
- (iii) procurement by a procuring entity from another procuring entity.

SECTION H

PUBLICATION OF PROCUREMENT INFORMATION

The notices of intended procurement in accordance with Article 9.6 (Notices) and the notices in accordance with paragraph 3 of Article 9.17 (Post-Award Information) are published in *Báo Đấu thầu* (Public Procurement Newspaper).

Information on the procurement system in accordance with subparagraph 1(a) of Article 9.5 (Information on the Procurement System) is published on the website <http://muasamcong.mpi.gov.vn> and the official gazette.

Viet Nam shall provide the address of the website to publish procurement information after the expiry of the transitional period, including the notices in accordance with paragraph 7 of Article 9.8 (Qualification of Suppliers) in case where its procuring entity maintains a multi-use list of suppliers.

SECTION I

TRANSITIONAL MEASURES

1. With regard to Article 9.6 (Notices) the following applies:
 - (a) Notwithstanding the requirement in paragraph 1 of Article 9.6 (Notices) that the notices of intended procurement are accessible by electronic means free of charge through a single point of access or links in a single gateway electronic site, Viet Nam may allow its procuring entities not to publish these notices by electronic means no longer than ten years from the entry into force of this Agreement. Viet Nam may charge a fee for the access to these notices of intended procurement, when these notices are already made accessible by electronic means during this period.
 - (b) Notwithstanding the requirement in paragraph 2 of Article 9.6 (Notices) that a notice of intended procurement includes a list and a brief description of any conditions for participation of suppliers and limitations on the number of qualified supplier to be invited to tender, unless such information is included in tender documentation that is made available to all interested suppliers at the same time as the notice of intended procurement, Viet Nam may allow its procuring entities to omit such information from notices of intended procurement no longer than 10 years from the entry into force of this Agreement. For greater certainty, during this period, procuring entities shall provide such information in tender documentation in accordance with subparagraph 1(b) of Article 9.11 (Tender Documentation).

- (c) Notwithstanding the requirement in paragraph 3 of Article 9.6 (Notices) that a procuring entity publishes a summary notice in English, Viet Nam may delay the implementation of this obligation for five years after the date of entry into force of this Agreement.

2. With regard to Article 9.12 (Time Periods) the following applies:

- (a) Notwithstanding the requirement in paragraph 2 of Article 9.12 (Time Periods) that a procuring entity using selective tendering provides no less than 25 days for the final date for submission of requests for participation, Viet Nam may allow its procuring entities to establish a final date for submission of requests for participation that is not less than 15 days from the date of publication of the notice of intended procurement no longer than 10 years from the date of entry into force of this Agreement.
- (b) Notwithstanding the requirement in paragraph 3 of Article 9.12 (Time Periods) that a procuring entity provides no less than 40 days for the final date for submission of tenders, Viet Nam may allow its procuring entities no longer than 10 years from the date of entry into force of this Agreement to establish a final date for submission of tenders that is not less than 25 days from the date on which:
 - (i) in the case of open tendering, the notice of intended procurement is published; or
 - (ii) in the case of selective tendering, the entity notifies the suppliers that they will be invited to submit tenders.

3. Notwithstanding the requirement in paragraph 3 of Article 9.17 (Post Award Information) that the post-award notice includes a brief description of the circumstances justifying the use of a limited tendering procedure, Viet Nam may allow its procuring entities to omit such information from post-award notices no longer than 10 years from the date of entry into force of this Agreement.
4. Notwithstanding Chapter 15 (Dispute Settlement), Viet Nam shall not be subject to dispute settlement with respect to its obligations under Chapter 9 (Government Procurement) for five years from the date of entry into force of this Agreement. During this transitional period, upon the Union's request, both Parties shall enter into consultations on issues concerning Viet Nam's implementation of its obligations.
5. Notwithstanding Article 9.4 (General Principles), Viet Nam is allowed to seek, take account of, impose or enforce any form of offsets at any stage of a procurement, as follows:

Upon the entry into force of this Agreement, Viet Nam may request offsets in any form, including price preference program, up to 40 % of the contract value, going down to 30 % after 10 years until the end of the 18th year.

For greater certainty, procuring entities shall indicate the existence of offsets in the notice of intended procurement and make it detailed in the tender documentation.



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 8

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

SPECIFIC RULES FOR VIET NAM
ON STATE-OWNED ENTERPRISES,
ENTERPRISES GRANTED SPECIAL RIGHTS OR PRIVILEGES,
AND DESIGNATED MONOPOLIES

1. Chapter 11 (State-Owned Enterprises, Enterprises Granted Special Rights or Privileges, and Designated Monopolies) does not apply to the adoption, enforcement or implementation of the privatisation, equitisation, restructuring or divestment of assets owned or controlled by the Government of Viet Nam.
2. Chapter 11 (State-Owned Enterprises, Enterprises Granted Special Rights or Privileges, and Designated Monopolies) does not apply to measures by the Government of Viet Nam with a view to ensuring the economic stability in Viet Nam. To that end, the Government of Viet Nam may require or direct a state-owned enterprise or a designated monopoly to sell or purchase at a regulated price, in a quantity or on terms and conditions other than those which that enterprise or designated monopoly could decide on the basis of commercial consideration, subject to its laws, regulations or governmental measures.

3. Chapter 11 (State-Owned Enterprises, Enterprises Granted Special Rights or Privileges, and Designated Monopolies) does not apply to measures by the Government of Viet Nam relating to development issues in Viet Nam, such as income security and insurance, social security, social welfare, social development, social housing, poverty reduction, public education, public training, public health, and childcare, promoting the welfare and employment of ethnic minorities and people living in disadvantaged areas, provided that the activities undertaken to implement such measures do not circumvent Article 11.4 (Non-Discrimination and Commercial Considerations) with respect to the commercial activities of the enterprises and entities referred to in Article 11.1 (Definitions).

4. Article 11.4 (Non-Discrimination and Commercial Considerations) does not apply to the purchase of goods or services by a state-owned enterprise or a designated monopoly from Vietnamese small or medium-sized enterprises as defined by Viet Nam's laws and regulations if that purchase is made pursuant to domestic laws and regulations or a governmental measure.

5. Articles 11.4 (Non-Discrimination and Commercial Considerations) and 11.6 (Transparency) do not apply to the following enterprises, their subsidiaries and successors pursuing the same public mandate, engaged in, and limited to, the activities described below:

5.1. Viet Nam Oil and Gas Group (PETROVIETNAM)

Activities: Prospecting, exploration and exploitation of oil and gas and flight operation services for oil and gas activities.

5.2. Viet Nam Electricity (EVN) and any enterprise

Activities: Power generation by hydropower, nuclear power and security-related power generators; transmission; distribution of all types of electricity, power and alternatives or substitutes for electricity.

5.3. Viet Nam National Coal – Minerals Holding Corporation Limited (Vinacomin)

Activities: Sale of coal and minerals, pursuant to laws and regulations of Viet Nam.

5.4. State Capital Investment Corporation (SCIC)¹

Activities: Asset management, investment and related activities, using financial assets of the Government of Viet Nam.

5.5. Debt and Asset Trading Corporation (DATC)

Activities related to the restructuring of debts pursuant to a law, regulation or governmental measure limited to the fulfilment of a public purpose or mandate.

¹ For greater certainty, this provision does not include SCIC's portfolio investments. Within five years after the entry into force of this Agreement, SCIC shall endeavour to become a member of the International Forum of Sovereign Wealth Funds or endorse the Generally Accepted Principles and Practices ("Santiago Principles") issued by the International Working Group of Sovereign Wealth Funds, October 2008, or such other principles and practices as may be agreed by the Parties.

5.6. Airport Corporation of Viet Nam

Activities: Ground handling services.

5.7. State-owned enterprises in the printing, publishing, mass-communication and audio-visual services sectors

Activities: Any activities in the printing, publishing and mass-communication sectors; sale and purchase of audio-visual productions and distribution services.

LIST OF GEOGRAPHICAL INDICATIONS

Part A

Geographical Indications (GI) of the Union
as referred to in Article 12.6 (Geographical Indications)

GI No	Designation Name	Product Class	Product
	Country of origin: Austria		
1	Steirisches Kürbiskernöl	Oils and animal fats	Pumpkin seed oil
2	Tiroler Speck	Fresh, frozen and processed meats	Bacon
3	Inländerrum	Spirit	Spirit
4	Jägertee/Jagertee/Jagatee	Spirit	Spirit

GI No	Designation Name	Product Class	Product
Country of origin: Cyprus			
5	Ζιβανία/Τζιβανία/Ζιβάνα/Zivania	Spirit	Spirit
6	Κουμανδάρια/Commandaria	Wine	Wine
Country of origin: Czech Republic			
7	České pivo	Beer	Beer
8	Českobudějovické pivo	Beer	Beer
9	Žatecký chmel	Hops	Hops
Country of origin: Germany			
10	Bayerisches Bier	Beer	Beer
11	Lübecker Marzipan	Confectionery and baked products	Marzipan
12	Nürnberger Bratwürste; Nürnberger Rostbratwürste	Fresh, frozen and processed meats	Sausage
13	Münchener Bier	Beer	Beer
14	Schwarzwälder Schinken	Fresh, frozen and processed meats	Ham
Country of origin: Germany, Austria, Belgium (German speaking community)			
15	Korn/Kornbrand	Spirit	Spirit

GI No	Designation Name	Product Class	Product
Country of origin: Germany			
16	Franken	Wine	Wine
17	Mittelrhein	Wine	Wine
18	Mosel	Wine	Wine
19	Rheingau	Wine	Wine
20	Rheinhessen	Wine	Wine
Country of origin: Denmark			
21	Danablu	Cheese	Cheese
Country of origin: Spain			
22	Antequera	Oils and animal fats	Olive oil
23	Azafrán de la Mancha	Spices	Saffron
24	Baena	Oils and animal fats	Olive oil
25	Cítricos Valencianos; Cítricos Valencians ¹	Fresh and processed fruits and nuts	Oranges, mandarins and lemons

¹ Varietal names containing or consisting of "Valencia" may continue to be used on similar product, provided the consumer is not misled on the nature of such term or the precise origin of product.

GI No	Designation Name	Product Class	Product
26	Jabugo	Dry-cured meats	Ham
27	Jamón de Teruel/Paleta de Teruel	Dry-cured meats	Ham
28	Jijona	Confectionery and baked products	Nougat
29	Priego de Córdoba	Oils and animal fats	Olive oil
30	Queso Manchego	Cheese	Cheese
31	Sierra de Segura	Oils and animal fats	Olive oil
32	Sierra Mágina	Oils and animal fats	Olive oil
33	Turrón de Alicante	Confectionery and baked products	Nougat
34	Brandy de Jerez	Spirit	Spirit
35	Pacharán navarro	Spirit	Spirit
36	Alicante	Wine	Wine
37	Bierzo	Wine	Wine
38	Cataluña	Wine	Wine
39	Cava	Wine	Wine

GI No	Designation Name	Product Class	Product
40	Empordà	Wine	Wine
41	Jerez-Xérès-Sherry	Wine	Wine
42	Jumilla	Wine	Wine
43	La Mancha	Wine	Wine
44	Málaga	Wine	Wine
45	Manzanilla-Sanlúcar de Barrameda	Wine	Wine
46	Navarra	Wine	Wine
47	Penedès	Wine	Wine
48	Priorat	Wine	Wine
49	Rías Baixas	Wine	Wine
50	Ribera del Duero	Wine	Wine
51	Rioja	Wine	Wine
52	Rueda	Wine	Wine
53	Somontano	Wine	Wine
54	Toro	Wine	Wine
55	Valdepeñas	Wine	Wine
56	Valencia	Wine	Wine

GI No	Designation Name	Product Class	Product
	Country of origin: Finland		
57	Suomalainen Vodka/Finsk Vodka/Vodka of Finland	Spirit	Spirit
	Country of origin: France		
58	Brie ¹ de Meaux	Cheese	Cheese
59	Camembert ² de Normandie	Cheese	Cheese
60	Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	Fresh, frozen and processed meats	Processed meat product of duck
61	Comté	Cheese	Cheese
62	Emmental ³ de Savoie	Cheese	Cheese
63	Jambon de Bayonne	Dry-cured meats	Ham
64	Pruneaux d'Agen; Pruneaux d'Agen mi-cuits	Fresh and processed fruits and nuts	Prunes

¹ The protection of the term "brie" is not sought.

² The protection of the term "camembert" is not sought.

³ The protection of the term "emmental" is not sought.

GI No	Designation Name	Product Class	Product
65	Reblochon; Reblochon de Savoie	Cheese	Cheese
66	Roquefort	Cheese	Cheese
67	Armagnac	Spirit	Spirit
68	Calvados	Spirit	Spirit
69	Cognac; Eau-de-vie de Cognac; Eau-de-vie des Charentes	Spirit	Spirit
70	Alsace/Vin d'Alsace	Wine	Wine
71	Anjou	Wine	Wine
72	Beaujolais	Wine	Wine
73	Bordeaux	Wine	Wine
74	Bourgogne	Wine	Wine
75	Chablis	Wine	Wine
76	Champagne	Wine	Wine
77	Châteauneuf-du-Pape	Wine	Wine
78	Languedoc	Wine	Wine
79	Côtes de Provence	Wine	Wine

GI No	Designation Name	Product Class	Product
80	Côtes du Rhône	Wine	Wine
81	Côtes du Roussillon	Wine	Wine
82	Graves	Wine	Wine
83	Bergerac	Wine	Wine
84	Haut-Médoc	Wine	Wine
85	Margaux	Wine	Wine
86	Médoc	Wine	Wine
87	Pomerol	Wine	Wine
88	Pays d'Oc	Wine	Wine
89	Saint-Emilion	Wine	Wine
90	Sauternes	Wine	Wine
91	Touraine	Wine	Wine
92	Ventoux	Wine	Wine
93	Val de Loire	Wine	Wine

GI No	Designation Name	Product Class	Product
Country of origin: Greece			
94	Ελιά Καλαμάτας ¹ (transcription into Latin alphabet: Elia Kalamatas)	Table and processed olives	Table olive
95	Κασέρι (transcription into Latin alphabet: Kasseri)	Cheese	Cheese
96	Φέτα (transcription into Latin alphabet: Feta)	Cheese	Cheese
97	Καλαμάτα (transcription into Latin alphabet: Kalamata)	Oils and animal fats	Olive oil
98	Μαστίχα Χίου (transcription into Latin alphabet: Masticha Chiou)	Natural gums and resins	Natural gum and chewing gum
99	Σητεία Λασιθίου Κρήτης (transcription into Latin alphabet: Sitia Lasithiou Kritis)	Oils and animal fats	Olive oil
Country of origin: Greece, Cyprus			
100	Ούζο (transcription into Latin alphabet: Ouzo)	Spirit	Spirit

¹ The varietal name "Kalamata" may continue to be used on similar product, provided that the consumer is not misled on the nature of such term or the precise origin of product.

GI No	Designation Name	Product Class	Product
Country of origin: Greece			
101	Νεμέα (transcription into Latin Alphabet: Nemea)	Wine	Wine
102	Ρετσίνα Αττικής (transcription into Latin alphabet: Retsina Attikis)	Wine	Wine
103	Πελοποννησιακός (transcription into Latin alphabet: Peloponnese)	Wine	Wine
104	Σάμος (transcription into Latin Alphabet: Samos)	Wine	Wine
Country of origin: Croatia			
105	Dingač	Wine	Wine
Country of origin: Hungary			
106	Pálinka	Spirit	Spirit
107	Törkölypálinka	Spirit	Spirit
108	Tokaj/Tokaji	Wine	Wine
Country of origin: Ireland			
109	Irish Cream	Spirit	Spirit
110	Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky	Spirit	Spirit

GI No	Designation Name	Product Class	Product
	Country of origin: Italy		
111	Aceto Balsamico di Modena	Vinegar	Vinegar
112	Asiago	Cheese	Cheese
113	Bresaola della Valtellina	Fresh, frozen and processed meats	Dried salted beef
114	Fontina	Cheese	Cheese
115	Gorgonzola	Cheese	Cheese
116	Grana Padano	Cheese	Cheese
117	Kiwi Latina	Fresh and processed fruits and nuts	Kiwi
118	Mela Alto Adige; Südtiroler Apfel	Fresh and processed fruits and nuts	Apple
119	Mortadella Bologna	Fresh, frozen and processed meats	Mortadella

GI No	Designation Name	Product Class	Product
120	Mozzarella ¹ di Bufala Campana	Cheese	Cheese
121	Parmigiano Reggiano ²	Cheese	Cheese
122	Pecorino ³ Romano	Cheese	Cheese
123	Prosciutto di Parma	Dry-cured meats	Ham
124	Prosciutto di San Daniele	Dry-cured meats	Ham
125	Prosciutto Toscano	Dry-cured meats	Ham
126	Provolone ⁴ Valpadana	Cheese	Cheese
127	Taleggio	Cheese	Cheese
128	Grappa	Spirit	Spirit
129	Acqui/Brachetto d'Acqui	Wine	Wine

¹ The protection of the term "mozzarella" is not sought.

² The provisions of Article 6 shall in no way prejudice the right of any person to use, or to register in Viet Nam a trade mark containing or consisting of the term "parmesan". This does not apply in respect of any use that would mislead the public as to the geographical origin of the good.

³ The protection of the term "pecorino" is not sought.

⁴ The protection of the term "provolone" is not sought.

GI No	Designation Name	Product Class	Product
130	Asti	Wine	Wine
131	Barbaresco	Wine	Wine
132	Bardolino Superiore	Wine	Wine
133	Barolo	Wine	Wine
134	Brunello di Montalcino	Wine	Wine
135	Chianti	Wine	Wine
136	Conegliano Valdobbiadene - Prosecco	Wine	Wine
137	Prosecco	Wine	Wine
138	Dolcetto d'Alba	Wine	Wine
139	Franciacorta	Wine	Wine
140	Lambrusco di Sorbara	Wine	Wine
141	Lambrusco Grasparossa di Castelvetro	Wine	Wine
142	Marsala	Wine	Wine
143	Montepulciano d'Abruzzo	Wine	Wine
144	Sicilia	Wine	Wine
145	Soave	Wine	Wine
146	Toscana/Toscano	Wine	Wine
147	Veneto	Wine	Wine
148	Vino Nobile di Montepulciano	Wine	Wine

GI No	Designation Name	Product Class	Product
	Country of origin: Lithuania		
149	Originali lietuviška degtinė /Original Lithuanian vodka	Spirit	Spirit
	Country of origin: The Netherlands		
150	Gouda ¹ Holland	Cheese	Cheese
	Country of origin: Belgium, Netherlands, France, Germany		
151	Genièvre/Jenever/Genever	Spirit	Spirit
	Country of origin: Poland		
152	Polish Cherry	Spirit	Spirit
153	Polska Wódka/Polish vodka	Spirit	Spirit
154	Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej/Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass	Spirit	Spirit

¹ The protection of the term "gouda" is not sought.

GI No	Designation Name	Product Class	Product
Country of origin: Portugal			
155	Pêra Rocha do Oeste	Fruit	Pear
156	Queijo S. Jorge	Cheese	Cheese
157	Alentejo	Wine	Wine
158	Dão	Wine	Wine
159	Douro	Wine	Wine
160	Madeira	Wine	Wine
161	Porto/Port/Oporto	Wine	Wine
162	Vinho Verde	Wine	Wine
Country of origin: Romania			
163	Cotnari	Wine	Wine
164	Dealu Mare	Wine	Wine
165	Murfatlar	Wine	Wine
Country of origin: Sweden			
166	Svensk Vodka/Swedish Vodka	Spirit	Spirit
Country of origin: Slovakia			
167	Vinohradnícka oblasť Tokaj	Wine	Wine
Country of origin: United Kingdom			
168	Scottish Farmed Salmon	Fish	Salmon
169	Scotch Whisky	Spirit	Spirit

Part B

Geographical Indications (GI) of Viet Nam
as referred to in Article 12.6 (Geographical Indications)

GI No	Designation Name	Product Class	Product description
1	Phú Quốc	Fresh fish, molluscs, and crustaceans and products derived there from	Extract of fish
2	Mộc Châu	Spices	Tea
3	Buôn Ma Thuột	Spices	Coffee beans
4	Đoan Hùng	Fresh and processed fruits and nuts	Pomelo
5	Bình Thuận	Fresh and processed fruits and nuts	Dragon fruit
6	Lạng Sơn	Spices	Star aniseed
7	Thanh Hà	Fresh and processed fruits and nuts	Lychee
8	Phan Thiết	Fresh fish, molluscs, and crustaceans and products derived there from	Extract of fish

GI No	Designation Name	Product Class	Product description
9	Hải Hậu	Cereals	Rice
10	Vinh	Fresh and processed fruits and nuts	Orange
11	Tân Cương	Spices	Tea
12	Hồng Dân	Cereals	Rice
13	Lục Ngạn	Fresh and processed fruits and nuts	Lychee
14	Hòa Lộc	Fresh and processed fruits and nuts	Mango
15	Đại Hoàng	Fresh and processed fruits and nuts	Banana
16	Văn Yên	Spices	Cinnamon bark
17	Hậu Lộc	Fresh fish, molluscs, and crustaceans and products derived there from	Shrimp paste
18	Bắc Kạn	Fresh and processed fruits and nuts	Seedless persimmon
19	Phúc Trạch	Fresh and processed fruits and nuts	Pomelo
20	Bảy Núi	Cereals	Rice

GI No	Designation Name	Product Class	Product description
21	Trùng Khánh	Nuts	Chestnut
22	Bà Đen	Fresh and processed fruits and nuts	Custard apple
23	Nga Sơn		Dried sedge
24	Trà My	Spices	Cinnamon bark
25	Ninh Thuận	Fresh and processed fruits and nuts	Grape
26	Tân Triều	Fresh and processed fruits and nuts	Pomelo
27	Bảo Lâm	Fresh and processed fruits and nuts	Seedless persimmon
28	Bắc Kạn	Fresh and processed fruits and nuts	Mandarin
29	Yên Châu	Fresh and processed fruits and nuts	Mango
30	Mèo Vạc	Honey	Peppermint honey
31	Bình Minh	Fresh and processed fruits and nuts	Pomelo

GI No	Designation Name	Product Class	Product description
32	Hạ Long	Fresh fish, molluscs, and crustaceans and products derived there from	Grilled chopped cuttlefish
33	Bạc Liêu	Spices	Marine salt
34	Luận Văn	Fresh and processed fruits and nuts	Pomelo
35	Yên Tử	Flowers and ornamental plants	Yellow Apricot Blossom
36	Quảng Ninh	Fresh fish, molluscs, and crustaceans and products derived there from	Clam
37	Điện Biên	Cereals	Rice
38	Vĩnh Kim	Fresh and processed fruits and nuts	Star apple
39	Cao Phong	Fresh and processed fruits and nuts	Orange

PRODUCT CLASSES

1. "Fresh, frozen and processed meats" means products falling under Chapter 2 and heading 16.01 or 16.02 of the Harmonized System.
2. "Dry-cured meats" means dry cured meat products falling under Chapter 2 and heading 16.01 or 16.02 of the Harmonized System.
3. "Hops" means products falling under heading 12.10 of the Harmonized System.
4. "Fresh, frozen and processed fish products" means products falling under Chapter 3 and heading 16.03, 16.04 or 16.05 of the Harmonized System.
5. "Butter" means products falling under heading 04.05 of the Harmonized System.
6. "Cheeses" means products falling under heading 04.06 of the Harmonized System.

7. "Fresh and processed vegetable products" means products containing vegetables falling under Chapter 7 and Chapter 20 of the Harmonized System;
8. "Fresh and processed fruits and nuts" means products containing fruits falling under Chapter 8 and 20 of the Harmonized System.
9. "Spices" means products falling under Chapter 9 of the Harmonized System.
10. "Cereals" means products falling under Chapter 10 of the Harmonized System.
11. "Products of the milling industry" means products falling under Chapter 11 of the Harmonized System.
12. "Oilseeds" means products falling under Chapter 12 of the Harmonized System.
13. "Beverages from plant extracts" means products falling under heading 13.02 of the Harmonized System.
14. "Oils and animal fats" means products falling under Chapter 15 of the Harmonized System.

15. "Confectionery and baked products" means products falling under heading 17.04, 18.06, 19.04, or 19.05 of the Harmonized System.
16. "Pasta" means products falling under heading 19.02 of the Harmonized System.
17. "Table and processed olives" means products falling under heading 20.01 or 20.05 of the Harmonized System.
18. "Mustard paste" means products falling under sub-heading 2103.30 of the Harmonized System.
19. "Beer" means products falling under heading 22.03 of the Harmonized System.
20. "Vinegar" means products falling under heading 22.09 of the Harmonized System.
21. "Essential oils" means products falling under heading 33.01 of the Harmonized System.
22. "Spirits" mean products falling under heading 22.08 of the Harmonized System.

23. "Wines" mean products falling under heading 22.04 of the Harmonized System.
 24. "Fresh fish, molluscs, and crustaceans and products derived there from" mean products falling under Chapter 03 of the Harmonized System.
 25. "Gums and natural resins" mean products falling under heading 13.01 of the Harmonized System.
 26. "Honey" means products falling under heading 04.09 of the Harmonized System.
 27. "Flowers and ornamental plants" mean products falling under Chapter 6 of the Harmonized System.
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RULES OF PROCEDURE

General Provisions

1. For the purposes of Chapter 15 (Dispute Settlement) and these Rules of Procedures (hereinafter referred to as "Rules"):
 - (a) "adviser" means a person retained by a Party to the dispute to advise or assist that Party in connection with the arbitration panel proceedings;
 - (b) "arbitration panel" means a panel established under Article 15.7 (Establishment of the Arbitration Panel);
 - (c) "arbitrator" means a member of an arbitration panel established under Article 15.7 (Establishment of the Arbitration Panel);

- (d) "assistant" means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to that arbitrator;
- (e) "complaining Party" means any Party that requests the establishment of an arbitration panel under Article 15.5 (Initiation of the Arbitration Procedure);
- (f) "day" means a calendar day;
- (g) "Party complained against" means the Party that is alleged to be in violation of the provisions referred to in Article 15.2 (Scope);
- (h) "proceedings", unless otherwise specified, means dispute settlement proceedings of an arbitration panel under Chapter 15 (Dispute Settlement); and
- (i) "representative of a Party" means an employee or any person appointed by a government department or agency, or any other public entity of a Party who represents the Party for the purposes of a dispute under this Agreement.

2. The Party complained against shall be in charge of the logistical administration of hearings, unless otherwise agreed. The Parties shall share the expenses derived from organisational matters, including the remuneration and the expenses of the arbitrators.

Notifications

3. Each Party and the arbitration panel shall transmit any request, notice, written submission or any other document by e-mail to the other Party and, as regards written submissions and requests in the context of arbitration, to each of the arbitrators. The arbitration panel shall circulate documents to the Parties also by e-mail. Unless proven otherwise, an e-mail message shall be deemed to be received on the date of its sending. If any of the supporting documents are above 10 megabytes, they shall be provided in another electronic format to the other Party and, where relevant, to each of the arbitrators within two days of the date of sending of the e-mail.
4. A copy of the documents transmitted in accordance with Rule 3 shall be submitted to the other Party and, where relevant, to each of the arbitrators on the day of sending of that e-mail by either facsimile transmission, registered post, courier, delivery against receipt or any other means of telecommunication that provides a record of the sending thereof.

5. All notifications shall be addressed to the Ministry of Industry and Trade of Viet Nam and to the Directorate-General for Trade of the Commission of the Union, respectively.
6. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.
7. If the last day for delivery of a document falls on a Saturday, Sunday or an official legal holiday of Viet Nam or of the Union, the document shall be deemed to be delivered within the deadline if the document is delivered on the next business day.

Commencing the Arbitration

8. If pursuant to Article 15.7 (Establishment of the Arbitration Panel) and to Rules 22, 23 and 49 an arbitrator is selected by lot, the lot shall be carried out at a time and place decided by the complaining Party to be promptly communicated to the Party complained against. The Party complained against may, if it so chooses, be present during the lot. In any event, the lot shall be carried out with the Party or Parties that are present.

9. If pursuant to Article 15.7 (Establishment of the Arbitration Panel) and to Rules 22, 23 and 49 an arbitrator is selected by lot and there are two chairpersons of the Trade Committee, both chairpersons, or their delegates, or one chairperson alone in cases where the other chairperson or his delegate does not accept to participate in the lot, shall perform the selection by lot.
10. The Parties shall notify the selected arbitrators regarding their appointment.
11. An arbitrator who has been appointed according to the procedure established in Article 15.7 (Establishment of the Arbitration Panel) shall confirm the availability to serve as an arbitrator to the Trade Committee within five days of the date in which that arbitrator was informed of the appointment.
12. The remuneration and expenses to be paid to the arbitrators will be in accordance with WTO standards. The remuneration for each arbitrator's assistant shall not exceed 50 percent of the remuneration of that arbitrator.
13. The Parties must notify the agreed terms of reference referred to in Article 15.6 (Terms of Reference of Arbitration Panel) to the arbitration panel within three days of their agreement.

Written Submissions

14. The complaining Party shall deliver its written submission no later than 20 days after the date of establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 20 days after the date of receipt of the written submission of the complaining Party.

Working of Arbitration Panels

15. The chairperson of the arbitration panel shall preside at all its meetings. An arbitration panel may delegate to the chairperson authority to make administrative and procedural decisions.
16. Unless otherwise provided for in Chapter 15 (Dispute Settlement), the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.
17. The drafting of any ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

18. When a procedural question arises that is not covered by Chapter 15 (Dispute Settlement) and Annexes 15-A (Rules of Procedure), 15-B (Code of Conduct for Arbitrators and Mediators) and 15-C (Mediation Mechanism), the arbitration panel, after consulting the Parties, may adopt an appropriate procedure that is compatible with those provisions.
19. When the arbitration panel considers that there is a need to modify any of the time limits for its proceedings other than the time limits set out in Chapter 15 (Dispute Settlement) or to make any other procedural or administrative adjustment, it shall inform, in writing, the Parties of the reasons for the change or adjustment and of the period of time or adjustment needed.

Replacement

20. If in an arbitration proceeding an arbitrator is unable to participate, withdraws, or must be replaced because the arbitrator does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators), a replacement shall be selected in accordance with Article 15.7 (Establishment of the Arbitration Panel) and Rules 8 to 11.

21. When a Party considers that an arbitrator does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators) and for that reason should be replaced, that Party should notify the other Party within 15 days from when it obtained evidence of the circumstances underlying the arbitrator's material violation of Annex 15-B (Code of Conduct for Arbitrators and Mediators).

22. When a Party considers that an arbitrator other than the chairperson does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators), the Parties shall consult and, if they so agree, select a new arbitrator in accordance with Article 15.7 (Establishment of the Arbitration Panel) and Rules 8 to 11.

If the Parties fail to agree on the need to replace an arbitrator, any Party may request that such matter be referred to the chairperson of the arbitration panel, whose decision shall be final.

If, pursuant to such a request, the chairperson finds that an arbitrator does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators), the new arbitrator shall be selected in accordance with Article 15.7 (Establishment of the Arbitration Panel) and Rules 8 to 11.

23. When a Party considers that the chairperson of the arbitration panel does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators), the Parties shall consult and, if they so agree, select a new chairperson in accordance with Article 15.7 (Establishment of the Arbitration Panel) and Rules 8 to 11.

If the Parties fail to agree on the need to replace the chairperson, a Party may request that this matter is referred to one of the other persons remaining on the sub-list of chairpersons established under subparagraph 1(c) of Article 15.23 (List of Arbitrators). The name of that person shall be drawn by lot by the chair of the Trade Committee, or the chair's delegate. The decision by that person concerning the need to replace the chairperson shall be final.

If that person decides that the original chairperson does not comply with the requirements of Annex 15-B (Code of Conduct for Arbitrators and Mediators), that person shall select a new chairperson by lot among the other persons remaining on the sub-list of chairpersons established under subparagraph 1(c) of Article 15.23 (List of Arbitrators). The selection of the new chairperson shall be done within five days of the date of the submission of the date of the decision provided for under this Rule.

24. The arbitration panel proceedings shall be suspended for the period taken to carry out the procedures provided for in Rules 21 to 23.

Hearings

25. The chairperson of the arbitration panel shall fix the date and time of the hearing in consultation with the Parties and the arbitrators. The chairperson shall confirm, in writing, the date and time to the Parties. This information shall also be made publicly available by the Party in charge of the logistical administration of the proceedings, unless the hearing is closed to the public. Unless a Party disagrees, the arbitration panel may decide not to convene a hearing.
26. The arbitration panel may convene additional hearings if the Parties so agree.
27. All arbitrators shall be present during the entirety of any hearings.
28. The following persons may attend the hearing, irrespective of whether the proceedings are open to the public or not:
 - (a) representatives of the Parties;
 - (b) advisers to the Parties;
 - (c) experts;

(d) administrative staff, interpreters, translators and court reporters; and

(e) arbitrators' assistants.

29. Only the representatives and advisers of the Parties and experts may address the arbitration panel.

30. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of names of the persons who will make oral arguments or presentations at the hearing on behalf of that Party and of other representatives or advisers who will be attending the hearing.

31. The arbitration panel shall conduct the hearing in the following order, ensuring that the complaining Party and the Party complained against are afforded equal time:

Argument

(a) argument of the complaining Party;

(b) argument of the Party complained against.

Rebuttal

- (a) reply of the complaining Party;
 - (b) counter-reply of the Party complained against.
32. The arbitration panel may direct questions to the Parties or the experts at any time during the hearing.
33. The arbitration panel shall arrange for a transcript of each hearing to be prepared and delivered as soon as possible to the Parties. The Parties may comment on the transcript and the arbitration panel may consider those comments.
34. Each Party may deliver a supplementary written submission concerning any matter that arose during the hearing within 10 days of the date of the hearing.

Questions in Writing

35. The arbitration panel may at any time during the proceedings, address questions in writing to one Party or both Parties. Each Party shall receive a copy of any questions put by the arbitration panel.

36. A Party shall provide a copy of its written response to the arbitration panel's questions to the other Party. Each Party shall be given the opportunity to provide written comments on the other Party's reply within five days of the date of receipt of such reply.

Confidentiality

- 37 Each Party and its advisers shall treat as confidential any information submitted to the arbitration panel and designated as confidential by the other Party. When a Party submits a confidential version of its written submissions to the arbitration panel, it shall also, upon request of the other Party, provide a non-confidential summary of the information contained in its submissions that may be disclosed to the public no later than 15 days after the date of either the request or the submission, whichever is later, and an explanation of the reasons the non-disclosed information is confidential. Nothing in these Rules shall preclude a Party from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other Party, it does not disclose any information designated by the other Party as confidential. The arbitration panel shall meet in closed session when the submission and arguments of a Party contains confidential information. The Parties and their advisers shall maintain the confidentiality of the arbitration panel hearings when the hearings are held in closed session.

Ex parte Contacts

38. The arbitration panel shall not meet or communicate with a Party in the absence of the other Party.
39. An arbitrator shall not discuss any aspect of the subject matter of the proceedings with one Party or both Parties in the absence of the other arbitrators.

Amicus curiae Submissions

40. Unless the Parties agree otherwise within three days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written submissions from natural or legal persons established in the territory of a Party who are independent from the governments of the Parties, provided that they are made within 10 days of the date of the establishment of the arbitration panel, that they are concise and in no case longer than 15 pages typed at double space, and that they are directly relevant to a factual or a legal issue under consideration by the arbitration panel.

41. The submission shall contain a description of the person making the submission, whether natural or legal, including its nationality or place of establishment, the nature of its activities, its legal status, general objectives and the source of its financing, and specify the nature of the interest that the person has in the arbitration proceedings. It shall be drafted in the languages chosen by the Parties in accordance with Rules 39 and 40.
42. The arbitration panel shall list in its ruling all the submissions it has received that conform to Rules 41 and 42. The arbitration panel shall not be obliged to address in its ruling the arguments made in those submissions. Any such submission shall be submitted to the Parties for their comments. The comments of the Parties shall be submitted within 10 days and they shall be taken into consideration by the arbitration panel.

Urgent Cases

43. In cases of urgency referred to in Chapter 15 (Dispute Settlement), the arbitration panel, after consulting the Parties, shall adjust the time limits referred to in these Rules, as appropriate, and shall notify the Parties of such adjustments.

Translation and Interpretation

44. During the consultations referred to in Article 15.3 (Consultations), and no later than the date of the meeting referred to in paragraph 2 of Article 15.8 (Dispute Settlement Proceedings of the Arbitration Panel), the Parties shall endeavour to agree on a common working language for the proceedings before the arbitration panel.
45. If the Parties are unable to agree on a common working language, each Party shall make its written submissions in its chosen language which shall be one of the working languages of the WTO.
46. Arbitration panel rulings shall be issued in the language or languages chosen by the Parties.
47. Any Party may provide comments on the accuracy of the translation of any translated version of a document drawn up in accordance with these Rules.
48. Any costs incurred for translation of an arbitration ruling shall be borne equally by the Parties.

Other Procedures

49. These Rules are also applicable to proceedings under Articles 15.3 (Consultations), 15.13 (Reasonable Period of Time for Compliance), 15.14 (Review of any Measure Taken to Comply with the Final Report), 15.15 (Temporary Remedies in Case of Non-Compliance) and 15.16 (Review of Measure Taken to Comply After the Adoption of Temporary Remedies for Non-Compliance). In that case, the time limits laid down in these Rules shall be adjusted in line with the special time limits provided for the adoption of a ruling by the arbitration panel in those other procedures.
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CODE OF CONDUCT
FOR ARBITRATORS AND MEDIATORS

Definitions

1. For the purposes of this Code of Conduct:
 - (a) "arbitrator" means a member of an arbitration panel established under Article 15.7 (Establishment of the Arbitration Panel);
 - (b) "assistant" means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to that arbitrator;
 - (c) "candidate" means an individual whose name is on the list of arbitrators referred to in Article 15.23 (List of Arbitrators) and who is under consideration for selection as a member of an arbitration panel under Article 15.7 (Establishment of the Arbitration Panel);

- (d) "mediator" means a person who conducts a mediation procedure in accordance with Annex 15-C (Mediation Mechanism);
- (e) "proceedings", unless otherwise specified, means dispute settlement proceedings of an arbitration panel under Chapter 15 (Dispute Settlement); and
- (f) "staff", in respect of an arbitrator, means a person under the direction and control of the arbitrator, other than assistants.

Responsibilities

2. Every candidate and arbitrator shall avoid impropriety and the appearance of impropriety, be independent and impartial, avoid direct and indirect conflicts of interests and observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved. Former arbitrators shall comply with the obligations set out in rules 15 to 18 of this Code of Conduct.

Disclosure Obligations

3. Prior to the appointment as an arbitrator under Chapter 15 (Dispute Settlement), a candidate shall disclose any interests, relationships, or matters, that are likely to affect that candidate's independence or impartiality, or that might reasonably create an appearance of impropriety or bias in the proceedings. To that end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships or matters.
4. A candidate or arbitrator shall communicate, in writing, matters concerning actual or potential violations of this Code of Conduct to the Trade Committee for consideration by the Parties.
5. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in rule 3 of this Code of Conduct and shall disclose them by informing the Trade Committee, in writing, for consideration by the Parties. The disclosure obligation is a continuing duty which requires an arbitrator to disclose any such interests, relationships or matters that may arise during any stage of the proceedings.

Duties of Arbitrators

6. An arbitrator shall be available to perform, and shall perform his duties thoroughly, expeditiously, and with fairness and diligence, throughout the course of the proceedings.

7. An arbitrator shall consider only those issues raised in the proceedings and necessary for a ruling and shall not delegate this duty to any other person.
8. An arbitrator shall take all appropriate steps to ensure that his assistant and staff are aware of, and comply with, rules 2, 3, 4, 5, 16, 17 and 18 of this Code of Conduct.
9. An arbitrator shall not engage in *ex parte* contacts concerning the proceedings.

Independence and Impartiality of Arbitrators

10. An arbitrator shall avoid creating an appearance of bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour and loyalty to a Party or fear of criticism.
11. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his duties.
12. An arbitrator shall not use his position on the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence him.

13. An arbitrator shall not allow financial, business, professional, personal or social relationships or responsibilities to influence his conduct or judgement.
14. An arbitrator shall avoid entering into any relationship or acquiring any financial interest that is likely to affect his impartiality or that might reasonably create an appearance of impropriety or bias.

Obligations of Former Arbitrators

15. All former arbitrators shall avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decisions or rulings of the arbitration panel.

Confidentiality

16. No arbitrator or former arbitrator shall at any time disclose or use any non-public information concerning proceedings or acquired during proceedings except for the purposes of those proceedings and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

17. An arbitrator shall not disclose an arbitration panel ruling or parts thereof prior to its publication in accordance with Chapter 15 (Dispute Settlement).
18. An arbitrator or a former arbitrator shall not disclose the deliberations of an arbitration panel, or any arbitrator's view at any time.

Expenses

19. Each arbitrator shall keep a record and render a final account of the time devoted to the procedure and of his expenses, as well as the time and expenses of his assistant and staff.

Mediators

20. This Code of Conduct applies *mutatis mutandis* to mediators.

MEDIATION MECHANISM

ARTICLE 1

Objective

The objective of this Annex is to facilitate the finding of mutually agreed solutions through a comprehensive and expeditious procedure with the assistance of a mediator.

SECTION A

MEDIATION PROCEDURE

ARTICLE 2

Request for Information

1. Before the initiation of the mediation procedure, a Party may request, at any time and in writing, information regarding a measure adversely affecting trade or investment between the Parties. The Party to which such request is made shall provide, within 20 days, a written response containing its comments on the information contained in the request.
2. Where the responding Party considers that a response within 20 days is not practicable, it shall inform the requesting Party of the reasons for not meeting that deadline, together with an estimate of the shortest period within which it will be able to provide its response.

ARTICLE 3

Initiation of the Mediation Procedure

1. A Party may request, at any time, that the Parties enter into a mediation procedure. Such request shall be addressed to the other Party in writing. The request shall be sufficiently detailed clearly present the concerns of the requesting Party and shall:
 - (a) identify the specific measure at issue;
 - (b) provide a statement of the alleged adverse effects on trade or investment between the Parties that the requesting Party considers the measure has, or will have; and
 - (c) explain how the requesting Party considers that those effects are linked to the measure.
2. The mediation procedure may only be initiated by mutual agreement of the Parties. The Party to which a request pursuant to paragraph 1 is addressed shall give sympathetic consideration to the request and reply by accepting or rejecting it in writing within 10 days of the date of its receipt.

ARTICLE 4

Selection of the Mediator

1. Upon launch of the mediation procedure, the Parties shall endeavour to agree on a mediator no later than 15 days after the date of receipt of the reply referred to in paragraph 2 of Article 3 (Initiation of the Mediation Procedure) of this Annex.
2. In the event that the Parties are unable to agree on a mediator within the time limit laid down in paragraph 1, either Party may request the chair of the Trade Committee, or the chair's delegate, to select the mediator by lot from the list established under Article 15.23 (List of Arbitrators). Representatives of the Parties shall be invited, with due notice, to be present when lots are drawn. In any event, the lot shall be carried out with the Party or Parties that are present.
3. The chair of the Trade Committee, or the chair's delegate, shall select the mediator within five working days of the reply referred to in paragraph 2 by either Party.

4. Should the list provided for in Article 15.23 (List of Arbitrators) not be established at the time a request is made pursuant to Article 3 (Initiation of the Mediation Procedure) of this Annex the mediator shall be drawn by lot from the individuals who have been formally proposed by one or both of the Parties.
5. A mediator shall not be a citizen of either Party, unless the Parties agree otherwise.
6. The mediator shall assist, in an impartial and transparent manner, the Parties in bringing clarity to the measure and its possible trade effects, and in reaching a mutually agreed solution. The Code of Conduct for Arbitrators and Mediators, contained in Annex 15-B (Code of Conduct for Arbitrators and Mediators), applies *mutatis mutandis* to mediators. Rules 3 to 7 (Notifications) and 44 to 48 (Translation and Interpretation) of the Rules of Procedure, contained in Annex 15-A (Rules of Procedure), apply *mutatis mutandis*.

ARTICLE 5

Rules of the Mediation Procedure

1. Within 10 days of the date of appointment of the mediator, the Party having invoked 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 20 days of the date of delivery of that description, 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 bringing clarity to the measure concerned and its possible trade effects. In particular, the mediator may organise meetings between the Parties, consult the Parties jointly or individually, seek the assistance of, or consult with relevant experts and stakeholders and provide any additional support requested by the Parties. Before seeking the assistance of, or consulting with, relevant experts and stakeholders, the mediator shall consult with the Parties.
3. The mediator may offer advice and propose a solution for the consideration of the Parties which may accept or reject the proposed solution or may agree on a different solution. The mediator shall not advise or give comments on the consistency of the measure at issue.

4. The mediation procedure shall take place in the territory of the Party to which the request was addressed or, by mutual agreement, in any other location or by any other means.
5. The Parties shall endeavour to reach a mutually agreed solution within 60 days of the appointment of the mediator. Pending a final agreement, the Parties may consider possible interim solutions, especially if the measure relates to perishable goods.
6. The solution may be adopted by means of a decision of the Trade Committee. Either Party may make such solution subject to the completion of any necessary internal procedures. Mutually agreed solutions shall be made publicly available. The version disclosed to the public may not contain any information that a Party has designated as confidential.
7. Upon request of the Parties, the mediator shall issue to the Parties, in writing, a draft factual report, providing a brief summary of:
 - (a) the measure at issue in the mediation procedure;
 - (b) the procedures followed; and
 - (c) any mutually agreed solution reached as the final outcome of the mediation procedure, including possible interim solutions.

The mediator shall provide the Parties 15 days to comment on the draft factual report. After considering the comments of the Parties submitted within that period, the mediator shall issue, in writing, a final factual report to the Parties within 15 days. The factual report shall not include any interpretation of this Agreement.

8. The mediation procedure shall be terminated by:
 - (a) the adoption of a mutually agreed solution by the Parties, on the date of its adoption;
 - (b) mutual agreement of the Parties at any stage of the mediation procedure, on the date of that agreement;
 - (c) a written declaration of the mediator, after consultation with the Parties, that further efforts at mediation would be to no avail, on the date of that declaration; or
 - (d) a written declaration of a Party after exploring mutually agreed solutions under the mediation procedure and after having considered any advice and proposed solutions by the mediator, on the date of that declaration.

SECTION B

IMPLEMENTATION

ARTICLE 6

Implementation of a Mutually Agreed Solution

1. Where the Parties have agreed to a solution, each Party shall take the measures necessary to implement the mutually agreed solution within the agreed timeframe.
2. The implementing Party shall inform the other Party in writing of any steps or measures taken to implement the mutually agreed solution.

SECTION C

GENERAL PROVISIONS

ARTICLE 7

Confidentiality and Relationship to Dispute Settlement

1. Unless the Parties agree otherwise, and without prejudice to paragraph 6 of Article 5 (Rules of the Mediation Procedure) of this Annex, all steps of the mediation procedure, including any advice or proposed solution, are confidential. However, any Party may disclose to the public the fact that mediation is taking place.
2. The mediation procedure is without prejudice to the Parties' rights and obligations under Chapter 15 (Dispute Settlement) or any other agreement.
3. Consultations under Chapter 15 (Dispute Settlement) are not required before initiating the mediation procedure. However, a Party should avail itself of the other relevant cooperation or consultation provisions in this Agreement before initiating the mediation procedure.

4. A Party shall not rely on or introduce as evidence in other dispute settlement procedures under this Agreement or any other agreement, nor shall a panel take into consideration:
 - (a) positions taken by the other Party in the course of the mediation procedure or information gathered under paragraph 2 of Article 5 (Rules of the Mediation Procedure) of this Annex;
 - (b) the fact that the other Party has indicated its willingness to accept a solution to the measure subject to mediation; or
 - (c) advice given or proposals made by the mediator.

5. A mediator may not serve as an arbitrator or panellist in dispute settlement proceedings under this Agreement or under the WTO Agreement involving the same matter for which he has been a mediator.

ARTICLE 8

Time Limits

Any time limit referred to in this Annex may be modified by mutual agreement between the Parties.

ARTICLE 9

Costs

1. Each Party shall bear its own expenses derived from the participation in the mediation procedure.
2. The Parties shall share jointly and equally the expenses derived from organisational matters, including the remuneration and expenses of a mediator. The remuneration of a mediator shall be in accordance with that provided for the chairperson of an arbitration panel in Rule 12 of the Rules of Procedure, contained in Annex 15-A (Rules of Procedure).



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 9

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

PROTOCOL 1

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

SECTION A

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "Chapter", "heading" and "subheading" mean the Chapter, the heading (four-digit code) and the subheading (six-digit code) used in the nomenclature which constitutes the HS;
- (b) "classified" refers to the classification of a product or material under a particular Chapter, heading, or subheading of the Harmonized System;

- (c) "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;
- (d) "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
- (e) "exporter" means a person, located in the exporting Party, that is exporting the goods to the other Party and is able to prove the origin of the exported goods, whether or not that person is the manufacturer or carries out the export formalities;
- (f) "ex-works price" means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, excluding any internal taxes which are, or may be, repaid when the product obtained is exported;

where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Union or in Viet Nam, the ex-works price means the sum of all those costs, excluding any internal taxes which are, or may be, repaid when the product obtained is exported;

where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" referred to in the first paragraph may refer to the enterprise that has employed the subcontractor;

- (g) "fungible materials" means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (h) "goods" means both materials and products;
- (i) "manufacture" means any kind of working or processing, manufacturing, producing, processing or assembling of goods;
- (j) "material" means, *inter alia*, any ingredient, raw material, component or part used in the manufacture of a product;
- (k) "non-originating goods" or "non-originating materials" means goods or materials that do not qualify as originating in accordance with this Protocol;
- (l) "originating goods" or "originating materials" means goods or materials that qualify as originating in accordance with the provisions of this Protocol;
- (m) "product" means a product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) "territories" includes territorial sea;
- (o) "value of materials" means the customs value at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Union or in Viet Nam.

SECTION B

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4 (Wholly Obtained Products);
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5 (Sufficiently Worked or Processed Products).

ARTICLE 3

Cumulation of Origin

1. Notwithstanding Article 2 (General Requirements), products shall be considered as originating in the exporting Party if such products are obtained there by incorporating materials originating in the other Party, provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).
2. Materials listed in Annex III to this Protocol (Materials Referred to in Paragraph 2 of Article 3) originating in an ASEAN country which applies with the Union a preferential trade agreement in accordance with Article XXIV of GATT 1994, shall be considered as materials originating in Viet Nam when further processed or incorporated into one of the products listed in Annex IV to this Protocol (Products Referred to in Paragraph 2 of Article 3).
3. For the purpose of paragraph 2, the origin of the materials shall be determined according to the rules of origin applicable in the framework of the Union's preferential trade agreements with those ASEAN countries.
4. For the purpose of paragraph 2, the originating status of materials exported from an ASEAN country to Viet Nam to be used in further working or processing shall be established by a proof of origin as if those materials were exported directly to the Union.

5. The cumulation provided for in paragraphs 2 to 4 applies if:
- (a) the ASEAN countries involved in the acquisition of the originating status have undertaken to:
 - (i) comply or ensure compliance with this Protocol; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the Union and among themselves;
 - (b) the undertakings referred to in subparagraph (a) have been notified to the Union; and
 - (c) the tariff duty the Union applies to the products listed in Annex IV to this Protocol (Products Referred to in Paragraph 2 of Article 3) obtained in Viet Nam by use of such cumulation is higher than or the same as the duty the Union applies to the same product originating in the ASEAN country involved in the cumulation.
6. Proofs of origin issued by application of paragraph 2 shall bear the following entry:
"Application of Article 3 (2) of Protocol 1 to the Viet Nam - EU FTA".
7. Fabrics originating in the Republic of Korea shall be considered as originating in Viet Nam when further processed or incorporated into one of the products listed in Annex V (Products Referred to in Paragraph 7 of Article 3) to this Protocol obtained in Viet Nam, provided that they have undergone working or processing in Viet Nam which goes beyond the operations referred to in Article 6 (Insufficient Working and Processing).

8. For the purpose of paragraph 7, the origin of the fabrics shall be determined in accordance with the rules of origin applicable in the framework of the Union's preferential trade agreement with the Republic of Korea except for the rules set out in Annex II(a) to Protocol 1 of that preferential trade agreement.
9. For the purpose of paragraph 7, the originating status of the fabrics exported from the Republic of Korea to Viet Nam to be used in further working or processing shall be established by a proof of origin as if those fabrics were exported directly from the Republic of Korea to the Union.
10. The cumulation provided for in paragraphs 7 to 9 applies if:
- (a) the Republic of Korea applies with the Union a preferential trade agreement in accordance with Article XXIV of GATT 1994;
 - (b) the Republic of Korea and Viet Nam have undertaken and notified to the Union their undertaking to:
 - (i) comply or ensure compliance with the cumulation provided for by this Article; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the Union and between themselves.
11. Proofs of origin issued by Viet Nam by application of paragraph 7 shall bear the following entry: "Application of Article 3(7) of Protocol 1 to the Viet Nam - EU FTA".

12. On request of a Party, the Committee on Customs established pursuant to Article 17.2 (Specialised Committees), may decide that fabrics originating in a country with which both the Union and Viet Nam apply a preferential trade agreement in accordance with Article XXIV of GATT 1994 shall be considered as originating in a Party when further processed or incorporated into one of the products listed in Annex V to this Protocol obtained in that Party, provided that they have undergone working or processing in that Party which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

13. When taking the decision on the request for cumulation and its modalities referred to in paragraph 12, the Committee on Customs shall take into account the interests of the other Party and the objectives of this Agreement.

ARTICLE 4

Wholly Obtained Products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) plants and vegetable products grown and harvested or gathered there;
 - (c) live animals born and raised there;

- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of aquaculture, where the fish, crustaceans and molluscs are born or raised there from eggs, fry, fingerlings and larvae;
- (h) products of sea fishing and other products taken from outside any territorial sea by its vessels;
- (i) products made aboard its factory ships exclusively from products referred to in subparagraph (h);
- (j) used articles collected there which are only fit for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from the products specified in subparagraphs (a) to (l).

2. The terms "its vessels" and "its factory ships" in subparagraphs 1(h) and 1(i) apply only to vessels and factory ships which:

(a) are registered in a Member State of the Union or in Viet Nam;

(b) flies the flag of a Member State of the Union or of Viet Nam; and

(c) meet one of the following conditions:

(i) they are at least 50 percent owned by natural persons of a Party; or

(ii) they are owned by legal persons which:

(A) have their head office and their main place of business in the Union or Viet Nam;
and

(B) are at least 50 percent owned by a Member State of the Union or by Viet Nam or by public entities or nationals of a Party.

ARTICLE 5

Sufficiently Worked or Processed Products

1. For the purpose of subparagraph (b) of Article 2 (General Requirements), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II to this Protocol 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 and apply only in relation to such materials.

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. By way of derogation from paragraph 1 and subject to paragraphs 4 and 5, non-originating materials which, in accordance with the conditions set out in Annex II to this Protocol, are not to be used in the manufacture of a given product, may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:
 - (a) 10 percent of the weight of the product or ex-works price for products of Chapters 2 and 4 to 24 of the HS, other than processed fishery products referred to in Chapter 16 of the HS; or

- (b) 10 percent of the ex-works price of the product for other products, except for products of Chapters 50 to 63 of the HS, for which the tolerances mentioned in Notes 6 and 7 of Annex I to this Protocol apply.
- 4. Paragraph 3 shall not allow exceeding any of the percentages for the maximum value or weight of non-originating materials as specified in Annex II to this Protocol.
- 5. Paragraphs 3 and 4 do not apply to products wholly obtained in a Party within the meaning of Article 4. Without prejudice to Article 6 (Insufficient Working or Processing) and paragraph 2 of Article 7 (Unit of Qualification), the tolerance provided for in paragraphs 3 and 4 applies to the sum of all the materials which are used in the manufacture of a product for which Annex II to this Protocol requires that such materials be wholly obtained.

ARTICLE 6

Insufficient Working or Processing

- 1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 (Sufficiently Worked or Processed Products) are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;

- (b) breaking-up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; 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, or matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water, dilution, dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more of the operations specified in points (a) to (o); or
- (q) slaughter of animals.

2. For the purpose of paragraph 1, operations shall be considered simple when for their performance neither special skills are required nor machines, apparatus or tools especially produced or installed for those operations.

3. All operations carried out either in the Union or in Viet Nam 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 7

Unit of Qualification

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the HS.
2. When a consignment consists of a number of identical products classified under the same subheading of the HS, each individual item shall be taken into account when applying this Protocol.
3. Where, under General Rule 5 of the HS, packaging is included in the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 8

Accessories, Spare Parts and Tools

Accessories, spare parts, tools and instructional or other information materials 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 9

Sets

Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component products are originating products. 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 percent of the ex-works price of the set.

ARTICLE 10

Neutral Elements

In order to determine whether a product originates in a Party, 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) production plants and equipment, including goods to be used for their maintenance;
- (c) machines, tools, dies and moulds; spare parts and materials used in the maintenance of equipment and buildings; lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; gloves, glasses, footwear, clothing, safety equipment and supplies; catalysts and solvents; equipment, devices and supplies used for testing or inspecting the product; and

- (d) other goods which do not enter and which are not intended to enter into the final composition of the product.

ARTICLE 11

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the competent authorities may, at the written request of economic operators, authorise the management of materials using the accounting segregation method without keeping the materials in separate stocks.
2. The competent authorities may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.
3. The authorisation shall be granted only if by use of the accounting segregation method it can be ensured that, at any time, the number of products obtained which could be considered as originating in the Union or in Viet Nam is the same as the number that would have been obtained by using a method of physical segregation of the stocks.
4. If authorised, the accounting segregation method and its application shall be recorded on the basis of the general accounting principles applicable in the Union or in Viet Nam, depending on where the product is manufactured.

5. A manufacturer using the accounting segregation method shall make out or apply for origin declarations for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities or the competent authorities of the exporting Party, the beneficiary shall provide a statement of how the quantities have been managed.

6. The competent authorities shall monitor the use made of the authorisation referred to in paragraph 3 and may withdraw it if the manufacturer makes improper use of it or fails to fulfil any of the other conditions laid down in this Protocol.

SECTION C

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of Territoriality

1. The conditions set out in Section B (Definition of the Concept of "Originating Products") relating to the acquisition of originating status shall be fulfilled without interruption in a Party.

2. If originating goods exported from a Party return from a non-Party, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that the returning goods:

- (a) are the same as those exported; and
- (b) have not undergone any operation beyond what is necessary to preserve them in good condition while they were in that non-Party or while being exported.

ARTICLE 13

Non-Alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or other than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the country or countries of transit or splitting prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the country or countries of transit.

3. Without prejudice to Section D (Proof of Origin), the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country or countries of splitting.

4. In case of doubt, the importing Party may request the declarant to provide evidence of compliance, which may be given by any means, including:

- (a) contractual transport documents such as bills of lading;
- (b) factual or concrete evidence based on marking or numbering of packages;
- (c) any evidence related to the goods themselves;
- (d) a certificate of non-manipulation provided by the customs authorities of the country or countries of transit or splitting, or any other documents demonstrating that the goods remained under customs supervision in the country or countries of transit or splitting.

ARTICLE 14

Exhibitions

1. Originating products sent for exhibition in a country other than a Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;
- (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 D (Proof of Origin) 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 products have been exhibited may be required.

3. Paragraph 1 applies 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, provided that the products remain under customs control.

SECTION D

PROOF OF ORIGIN

ARTICLE 15

General Requirements

1. Products originating in the Union shall, on importation into Viet Nam, benefit from this Agreement upon submission of any of the following proofs of origin:

- (a) a certificate of origin made out in accordance with Articles 16 (Procedure for the Issuance of a Certificate of Origin) to 18 (Issuance of a Duplicate Certificate of Origin);

- (b) an origin declaration made out in accordance with Article 19 (Conditions for Making out an Origin Declaration) by:
 - (i) an approved exporter within the meaning of Article 20 (Approved Exporter) for any consignment regardless of its value; or
 - (ii) any exporter for consignments the total value of which does not exceed 6 000 euros;
 - (c) a statement of origin made out by exporters registered in an electronic database in accordance with the relevant legislation of the Union after the Union has notified to Viet Nam that such legislation applies to its exporters. Such notification may stipulate that points (a) and (b) shall cease to apply to the Union.
2. Products originating in Viet Nam shall, on importation into the Union, benefit from this Agreement upon submission of any of the following proofs of origin:
- (a) a certificate of origin made out in accordance with Articles 16 (Procedure for the Issuance of a Certificate of Origin) to 18 (Issuance of a Duplicate Certificate of Origin);
 - (b) an origin declaration made out in accordance with Article 19 (Conditions for Making out an Origin Declaration) by any exporter for consignments the total value of which is to be determined in the national legislation of Viet Nam and shall not exceed 6 000 euros;

(c) an origin declaration made out in accordance with Article 19 (Conditions for Making out an Origin Declaration) by an exporter approved or registered in accordance with the relevant legislation of Viet Nam after Viet Nam has notified to the Union that such legislation applies to its exporters. Such notification may stipulate that point (a) shall cease to apply to Viet Nam.

3. Originating products within the meaning of this Protocol shall, in the cases specified in Article 24 (Exemptions from Proof of Origin), benefit from this Agreement without requiring the submission of any of the documents referred to in this Article.

ARTICLE 16

Procedure for the Issuance of a Certificate of Origin

1. A certificate of origin shall be issued by the competent authorities of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the certificate of origin, specimen of which appears in Annex VII to this Protocol, and the application form. The specimen of the application form to be used for exports from the Union to Viet Nam appears in Annex VII to this Protocol; the specimen of the application form to be used for exports from Viet Nam to the Union shall be determined in the domestic legislation of Viet Nam. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with 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 to prevent any subsequent addition.

3. The exporter applying for the issuance of a certificate of origin shall be prepared to submit at any time, at the request of the competent 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 Protocol.

4. A certificate of origin shall be issued by the competent authorities of the exporting Party if the products concerned can be considered as products originating in the Union or in Viet Nam and fulfil the other requirements of this Protocol.

5. The competent authorities issuing certificates of origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issuance of the certificate of origin shall be indicated in Box 11 of the certificate.
7. The certificate of origin shall be issued as soon as possible to but not later than three working days after the date of exportation (the declared shipment date).

ARTICLE 17

Certificates of Origin Issued Retrospectively

1. Notwithstanding paragraph 7 of Article 16 (Procedure for the Issuance of a Certificate of Origin), a certificate of origin may also be issued after exportation of the products to which it relates in specific situations where:
 - (a) it was not issued at the time of exportation because of errors, involuntary omissions or other valid reasons;

- (b) it is demonstrated to the competent authorities that a certificate of origin was issued but was not accepted at importation for technical reasons; or
 - (c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation, storage or after splitting of consignments in accordance with Article 13 (Non-Alteration).
2. For the implementation of paragraph 1, the exporter shall indicate in his application the place and date of exportation of the products to which the certificate of origin relates, and state the reasons for his request.
 3. The competent authorities may issue a certificate of origin retrospectively only after verifying that the information supplied in the exporter's application conforms with that in the corresponding file.
 4. Certificates of origin issued retrospectively shall be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY".
 5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the certificate of origin.

ARTICLE 18

Issue of a Duplicate Certificate of Origin

1. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English: "DUPLICATE".
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate certificate of origin.
4. The duplicate, which must bear the date of issue of the original certificate of origin, shall take effect as from that date.

ARTICLE 19

Conditions for Making out an Origin Declaration

1. An origin declaration may be made out if the products concerned can be considered as products originating in the Union or in Viet Nam and fulfil the other requirements of this Protocol.

2. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the competent 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 Protocol.
3. An origin declaration shall be made out by the exporter on the invoice, the delivery note or any other commercial documents which describe the products concerned in sufficient details to enable them to be identified, by typing, stamping or printing on that document the declaration, the text of which appears in Annex VI to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting Party. If the declaration is hand-written, it shall be written in ink in capital characters.
4. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 (Approved Exporter) shall not be required to sign such declarations provided that he gives the competent authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
5. An origin declaration may be made out after exportation provided that it is presented in the importing Party no later than two years, or the period specified in the legislation of the importing Party, after the entry of the goods into the territory.
6. The conditions for making out an origin declaration referred to in paragraphs 1 to 5 apply *mutatis mutandis* to statements of origin made out by an exporter registered as provided for in subparagraphs 1(c) and 2(c) of Article 15 (General Requirements).

ARTICLE 20

Approved Exporter

1. The competent authorities of the exporting Party may authorise any exporter (hereinafter referred to as "approved exporter") who exports products under this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the competent authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The competent authorities may grant the status of approved exporter subject to any conditions specified in domestic legislation which they consider appropriate.
3. The competent authorities shall grant to the approved exporter an authorisation number which shall appear on the origin declaration.
4. The competent authorities shall monitor the use of the authorisation by the approved exporter.
5. The competent authorities may withdraw the authorisation at any time. They shall do so when 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 21

Validity of Proof of Origin

1. A proof of origin shall be valid for 12 months from the date of issuance in the exporting Party, and shall be submitted to the customs authorities of the importing Party within that period.
2. Proofs of origin which are submitted to the customs authorities of the importing Party after the period of validity referred to in paragraph 1 may be accepted for the purpose of applying preferential tariff treatment, when the importer failed to submit those documents by the final date of the period of validity due to *force majeure* or other valid reasons beyond that person's control.
3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin when the products have been imported within the period of validity referred to in paragraph 1.

ARTICLE 22

Submission of Proof of Origin

For the purpose of claiming preferential tariff treatment, proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. Those authorities may request a translation of the proof of origin if it is not issued in English.

ARTICLE 23

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 HS falling within Sections XVI and XVII or headings 7308 and 9406 of the HS 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 24

Exemptions from Proof of Origin

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

3. Furthermore, the total value of the products referred to in paragraphs 1 and 2 shall not exceed:
- (a) when entering the Union, 500 euros in the case of small packages or 1 200 euros in the case of products forming part of travellers' personal luggage;
 - (b) when entering Viet Nam, 200 US dollars both, in the case of small packages and in the case of products forming part of travellers' personal luggage.

ARTICLE 25

Supporting Documents

The documents referred to in paragraph 3 of Article 16 (Procedure for the Issuance of a Certificate of Origin) and paragraph 2 of Article 19 (Conditions for Making out an Origin Declaration), used for the purpose of proving that products covered by an origin declaration or a certificate of origin can be considered as products originating in the Union or in Viet Nam and fulfil the other requirements of this Protocol, may consist, *inter alia*, of the following:

- (a) direct evidence of the manufacturing or other processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party, where those documents are used in accordance with domestic law;

- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where those documents are used in accordance with domestic law; or
- (d) proof of origin proving the originating status of materials used, issued or made out in a Party in accordance with this Protocol.

ARTICLE 26

Preservation of Proof of Origin and Supporting Documents

1. The exporter making out an origin declaration or applying for the issuance of a certificate of origin shall keep for at least three years a copy of this origin declaration or of the certificate of origin as well as of the documents referred to in paragraph 3 of Article 16 (Procedure for the Issuance of a Certificate of Origin) and paragraph 2 of Article 19 (Conditions for Making out an Origin Declaration).
2. The competent authorities of the exporting Party issuing a certificate of origin shall keep for at least three years the application form referred to in paragraph 2 of Article 16 (Procedure for the Issuance of a Certificate of Origin).
3. The customs authorities of the importing Party shall keep for at least three years the proofs of origin submitted to them.

4. Each Party shall permit, in accordance with that Party's laws and regulations, exporters in its territory to maintain documentation or records in any form or medium, provided that the documentation or records can be retrieved and printed.

ARTICLE 27

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 corresponds to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin shall 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.
3. For multiple goods declared under the same proof of origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the proof of origin.

ARTICLE 28

Amounts Expressed in Euro

1. For the application of subparagraph 1(b)(ii) of Article 15 (General Requirements) and subparagraph 3(a) of Article 24 (Exemptions from Proof of Origin) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Union or of Viet Nam equivalent to the amounts expressed in euro shall be fixed annually by each Party.
2. A consignment shall benefit from subparagraph 1(b)(ii) of Article 15 (General Requirements) and subparagraph 3(a) of Article 24 (Exemptions from Proof of Origin) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January of the following year. The European Commission shall notify all countries concerned of the relevant amounts.

4. A Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 percent. A Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 percent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Committee on Customs at the request of the Union or of Viet Nam. When carrying out that review, the Committee on Customs shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

SECTION E

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 29

Cooperation between Competent Authorities

1. The authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their competent authorities for the issue of certificates of origin and with the addresses of the customs authorities responsible for verifying those certificates and origin declarations.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through their competent authorities, in verifying the authenticity of the certificates of origin or the origin declarations and the correctness of the information given in these documents.

ARTICLE 30

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the competent 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 Protocol.
2. For the purpose of implementing the provisions of paragraph 1, the competent authorities of the importing Party shall return the certificate of origin and the invoice, if it has been submitted, or the origin declaration, or a copy of these documents, to the competent 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 of the exporting Party. For that purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the competent authorities of the importing Party decide to suspend the granting of preferential tariff 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 deemed necessary. Any suspension of preferential tariff treatment shall be reinstated as soon as possible after the originating status of the products concerned or the fulfilment of the other requirements of this Protocol has been ascertained by the competent authorities of the importing Party.

5. The competent 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 the Parties and fulfil the other requirements of this Protocol.

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 may, except in exceptional circumstances, refuse entitlement to the preferential tariff treatment.

ARTICLE 31

Dispute Settlement

1. Where disputes arise in relation to the verification procedures provided for in Article 30 (Verification of Proofs of Origin) which cannot be settled between the competent authorities requesting a verification and the competent authorities responsible for carrying out this verification, they shall be submitted to the Committee on Customs.
2. Disputes between the importer and the competent authorities of the importing Party, shall be settled in accordance with the legislation of that Party.

ARTICLE 32

Penalties

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

ARTICLE 33

Confidentiality

Each Party shall maintain, in accordance with its law, the confidentiality of information and data collected in the process of verification and shall protect that information and data from disclosure that could prejudice the competitive position of the person providing them. Any information and data communicated between the authorities of the Parties competent for the administration and enforcement of origin determination shall be treated as confidential.

SECTION F

CEUTA AND MELILLA

ARTICLE 34

Application of this Protocol

1. For the purpose of the application of this Protocol, the term "Party" does not cover Ceuta and Melilla.

2. Products originating in Viet Nam, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the Union under Protocol 2 to the *Act concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties*, signed on 12 June 1985. Viet Nam 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 Union.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol applies *mutatis mutandis* subject to the special conditions set out in Article 35 (Special Conditions).

ARTICLE 35

Special Conditions

1. Provided that the products satisfy the requirements of Article 13 (Non-Alteration), they 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 point (a) are used, provided that:

(A) those products have undergone sufficient working or processing within the meaning of Article 5 (Sufficiently Worked or Processed Products); or

(B) those products are originating in a Party, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing);

(b) products originating in Viet Nam:

(i) products wholly obtained in Viet Nam; or

(ii) products obtained in Viet Nam, in the manufacture of which products other than those referred to in point (a) are used, provided that:

(A) those products have undergone sufficient working or processing within the meaning of Article 5 (Sufficiently Worked or Processed Products); or

(B) those products are originating in Ceuta and Melilla or in the Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Viet Nam" and "Ceuta and Melilla" on the proof of origin.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

SECTION G

FINAL PROVISIONS

ARTICLE 36

Committee on Customs

1. The Committee on Customs established pursuant to Article 17.2 (Specialised Committees) may review the provisions of this Protocol and submit a proposal for a decision to be adopted by the Trade Committee to amend it.

2. The Committee on Customs shall endeavour to agree upon the uniform administration of the rules of origin, including tariff classification and valuation matters relating to the rules of origin and technical, interpretive or administrative matters relating to this Protocol.

ARTICLE 37

Coherence of Rules of Origin

Following the conclusion of a free trade agreement between the Union and another ASEAN country, the Committee on Customs may submit a proposal for a decision to be adopted by the Trade Committee to amend this Protocol to ensure coherence between the respective rules of origin.

ARTICLE 38

Transitional Provisions

The preferential tariff treatment under this Agreement may be applied to goods, which comply with this Protocol and which on the date of entry into force of this Agreement, are either in the Parties, in transit, in temporary storage, in customs warehouses or in free zones, subject to the submission of a proof of origin made out retrospectively to the customs authorities of the importing Party, and, if requested, evidence in accordance with Article 13 (Non-Alteration) showing that the goods have not been altered.

INTRODUCTORY NOTES TO ANNEX II TO PROTOCOL 1
(LIST OF REQUIRED WORKING OR PROCESSING)

Note 1 – General Introduction

The list in Annex II to Protocol 1 (List of Required Working or Processing) sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 (Sufficiently Worked or Processed Products). There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the four-digit HS heading or six-digit HS subheading of the manufactured products becomes different from the four-digit HS heading or six-digit HS subheading, respectively, of the materials used. However, in the case set out in the second paragraph of point 3.3., the four-digit HS heading or six-digit HS subheading of the manufactured products may be the same as the four-digit HS heading or six-digit HS subheading, respectively, of the materials used;
- (c) a specific working and processing operation is carried out; or
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The Structure of the List of Required Working or Processing

- 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 HS 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. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 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 column 3 apply to all products which, under the HS, are classified in headings of the 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.
- 2.4. Where two alternative rules are set out in column 3 that are separated by use of a different line and linked by an "or", it shall be at the choice of the exporter which one to use.

Note 3 – Examples of how to Apply the Rules

3.1. Article 5 (Sufficiently Worked or Processed Products), concerning products having acquired originating status which are used in the manufacture of other products, applies, regardless of whether that status has been acquired inside the factory where those products are used or in another factory in a Party.

3.2. Pursuant to Article 6 (Insufficient Working or Processing), the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the first paragraph, the rules in the list represent the minimum amount of working or processing required. The carrying-out of more working or processing also confers originating status, without prejudice to Article 6 (Insufficient Working or Processing). Conversely, the carrying-out of less working or processing shall not confer originating status.

3.3. Where a rule uses the expression "Manufacture from materials of any heading, except that of the product" all non-originating materials classified in headings other than that of the product may be used (Change in Tariff Heading).

Where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used.

- 3.4. Where a rule uses the expression "Manufacture in which the value of all the materials used does not exceed x % of the ex-works price of the product" then the value of all non-originating materials is to be considered and the percentage for the maximum value of non-originating materials may not be exceeded through the use of paragraph 3 of Article 5 (Sufficiently Worked or Processed Products).
- 3.5 If a rule provides that a specific non-originating material may be used, the use of materials which are still in an earlier stage of the manufacturing process of that specific material is allowed, and the use of materials resulting from further processing of that specific non-originating material is not.

If a rule provides that a specific non-originating material may not be used, the use of materials which are still in an earlier stage of the manufacturing process of that specific non-originating material is allowed, and the use of materials resulting from further processing of that specific non-originating material is not.

Example: when the rule for Chapter 19 requires that "non-originating materials of headings 1101 to 1108 cannot exceed 20 % of the weight", the use of non-originating cereals of Chapter 10 (materials at an earlier stage in the manufacturing process of goods of 1101 to 1108) is not limited by the requirement concerning the 20 % of the weight.

- 3.6. When a rule specifies that a product may be manufactured from more than one material, one or more materials may be used. It does not require that all materials have to be used.

- 3.7. Where a rule specifies that a product must be manufactured from a particular material, it does not prevent the use of other materials which, because of their inherent nature, cannot satisfy that requirement.

Example: Flat-rolled products of iron and non-alloy steel, of a width of 600 mm or more, which have been painted, varnished or coated with plastics are classified in the HS under 7210 70. The rule for 7210 is "Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 and 7207". This rule does not prevent the use of non-originating paint and varnish (heading 3208) or plastics (Chapter 39).

Note 4 – General Provisions Concerning certain Agricultural Goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10 and 12 and heading 2401 which are grown or harvested in a Party shall be treated as originating in that Party, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-Party.

4.2 Whenever the rules for products in Chapters 1 to 24 incorporate some limitations in weight, it should be noted that in accordance with paragraph 2 of Article 5 (Sufficiently Worked or Processed Products), those limitations in weight only apply to non-originating materials. Consequently, originating materials are not to be taken into account for the calculation of the limitations in weight. In addition, those limitations are expressed in different manners. In particular:

- (a) When the rule uses the expression "the weight of the materials of Chapters/headings", the weight of each material mentioned shall be added up and the total weight shall not exceed the maximum percentage.

Example: The rule for Chapter 19 provides that the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product. In case the weight of the final product contains 12 % of materials of Chapter 3 and 10 % of materials of Chapter 16, the product does not meet the origin conferring rule of Chapter 19 as the combined weight exceeds 20 % of the weight of the final product.

- (b) When the rule uses the expression "the individual weight of the materials of Chapters/headings" the weight of each material mentioned shall not exceed the maximum percentage. The combined weight of the materials added together has no relevance.

Example: The rule for Chapter 22 provides that the individual weight of sugar and of the materials of Chapter 4 does not exceed 20 % of the weight of the final product. In case the weight of the final product contains 15 % of sugar as well as 10 % of materials of Chapter 4, the origin conferring rule of Chapter 22 is complied with. Each individual material is less than 20 % of the weight of the final product. On the contrary, in case the weight of the final product contains 25 % of sugar and 10 % of materials of Chapter 4, the origin conferring rule is not met.

- (c) When the rule uses the expression "the total combined weight of sugar and of the materials of Chapter 4 does not exceed x % of the weight of the final product", both the weight of the sugar and the materials of Chapter 4 shall meet individually their weight limitation, and their combined weights added up shall meet the combined weight limitation. A combined weight limitation expresses a further restriction to the individual weight limitations.

Example: The rule for heading 1704 provides that the combined weight of sugar and of the materials of Chapter 4 does not exceed 50 % of the weight of the final product. The individual weight limitations for materials of Chapter 4 are 20 % and for sugar 40 %. In case the weight of the final product contains 35 % of sugar and 15 % of materials of Chapter 4, both the individual weight limitations and the combined weight limitations of the origin conferring rule of heading 1704 are complied with. On the contrary, in case the weight of the final product contains 35 % of sugar and 20 % of materials of Chapter 4, the combined weight represents 55 % of the weight of the final product. In that case the individual weight limitations are respected but the combined weight limitation is exceeded and therefore the origin conferring rule of heading 1704 is not complied with.

Note 5 - Terminology Used in Respect of certain Textile Products

- 5.1. 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.
- 5.2. The term "natural fibres" includes horsehair of heading 0511, 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.
- 5.3. 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.
- 5.4. 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 6 - Tolerances Applicable to Products Made of a Mixture of Textile Materials

- 6.1. 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 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4).

6.2. However, the tolerance mentioned in Note 6.1 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;
- glass fibres;
- metal fibres.

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 may be used, provided that their total weight does not exceed 10 % 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, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % 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 was made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 6.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 6.4. 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 % in respect of this strip.

Note 7 - Other Tolerances Applicable to certain Textile Products

- 7.1. 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 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, 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 provides that, for a particular textile item (such as trousers), yarn shall be used, it 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.

- 7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 shall be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of Specific Processes and Simple Operations Carried out in Respect of certain Products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, 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; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation; and
- (i) isomerisation.

8.2. 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; 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 % 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 % 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 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 2713, 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.

ANNEX II to Protocol 1

LIST OF REQUIRED WORKING OR PROCESSING

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 1	Live animals.	All the animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal.	Manufacture in which all the meat and edible meat offal used are wholly obtained.
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained.
0304	fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
0305	fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 0306	crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption;	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
ex 0307	molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption; and	Manufacture in which all the materials of Chapter 3 used are wholly obtained.
ex 0308	aquatic invertebrates other than crustaceans and molluscs, dried salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 4	Dairy produce; birds' eggs; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 4 used are wholly obtained; and – the weight of sugar used does not exceed 20 % of the weight of the final product.
0409	Natural honey.	Manufacture in which all the natural honey used is wholly obtained.
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading.
ex 0511 91	inedible fish eggs and roes.	All the eggs and roes are wholly obtained.
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers.	Manufacture in which all the materials of Chapter 7 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="309 226 378 1003">– all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained; and <li data-bbox="395 147 464 1003">– the weight of sugar used does not exceed 20 % of the weight of the final product.
Chapter 9	Coffee, tea, maté and spices.	Manufacture from materials of any heading.
Chapter 10	Cereals.	Manufacture in which all the materials of Chapter 10 used are wholly obtained.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.	Manufacture in which all the materials of Chapters 10 and 11, headings 0701, 071410 and 2303, and sub-heading 0710 10 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	Manufacture from materials of any heading, except that of the product.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts.	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 20 % of the weight of the final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	Manufacture from materials of any heading.
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 subheading, except that of the product.
1509 and 1510	olive oil and its fractions;	Manufacture in which all the vegetable materials used are wholly obtained.
1516 and 1517	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; 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; and	Manufacture from materials of any heading, except that of the product.
152000	glycerol.	Manufacture from materials of any heading.
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	Manufacture in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, 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; and	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product.
1704	sugar confectionery (including white chocolate), not containing cocoa;	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> <li data-bbox="603 210 671 931">– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product; <li data-bbox="692 152 761 931">– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and <li data-bbox="782 219 887 931">– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 18	Cocoa and cocoa preparations.	<p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product; and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – the weight of all the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product; – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product; – the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product; – the individual weight of sugar used does not exceed 40 % of the weight of the final products; and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 20 % of the weight of the final product.
2002 and 2003	tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid.	Manufacture in which all the materials of Chapters 7 used are wholly obtained.
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> <li data-bbox="564 136 638 1016">– the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product; <li data-bbox="655 136 729 1016">– the individual weight of sugar used does not exceed 40 % of the weight of the final products; and <li data-bbox="746 136 857 1016">– the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2103	<p>Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> – sauces and preparations therefore; mixed condiments and mixed seasonings; and – mustard flour and meal and prepared mustard 	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used.</p> <p>Manufacture from materials of any heading.</p>
Chapter 22	Beverages, spirits and vinegar.	<p>Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:</p> <ul style="list-style-type: none"> – all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained; and – the individual weight of sugar and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2302 and ex 2303	residues of starch manufacture; and	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product.
2309	preparations of a kind used in animal feeding.	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – all the materials of Chapters 2 and 3 used are wholly obtained; – the materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product; – the individual weight of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product; – the individual weight of sugar used does not exceed 40 % of the weight of the final products; and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of final product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used.
2401	unmanufactured tobacco; tobacco refuse; and	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained.
ex 2402	cigarettes of tobacco or of tobacco substitutes.	Manufacture from materials of any heading except that of the product and of smoking tobacco of subheading 240319 in which at least 10 % by weight of all materials of chapter 24 used is wholly obtained unmanufactured tobacco or tobacco refuse of heading 2401.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex 2707	oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels.	Operations of refining or one or more specific process(es) ¹ ; 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 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2710	petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils;	Operations of refining 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 % of the ex-works price of the product.
2711	petroleum gases and other gaseous hydrocarbons;	Operations of refining 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 % 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; and	Operations of refining 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 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
2713	petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials.	Operations of refining or one or more specific process(es) ¹ ; 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 % of the ex-works price of the product.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
Chapter 29	Organic chemicals.	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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 30	Pharmaceutical products.	Manufacture from materials of any heading.
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or in forms of packing for retail sale.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; and inks.	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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet 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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	Manufacture from materials of any heading, except that of the product.
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches.	Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 37	Photographic or cinematographic goods.	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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
3824 60	sorbitol other than that of subheading 2905 44; and	Manufacture from materials of any subheading, except that of the product and except materials of subheading 2905 44. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
Chapter 39	plastics and articles thereof.	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 % of the ex-works price of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Retreading of used tyres.
	– other	Manufacture from materials of any heading, except those of headings 4011 and 4012; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	
4104 to 4106	tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared; and	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91; or manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
4107, 4112, 4113	leather further prepared after tanning or crusting.	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price 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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
4302	tanned or dressed furskins, assembled: (including heads, tails, paws and other pieces of cuttings), unassembled or assembled (without the addition of other materials) other than those of heading 4303; and	Manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
4303	articles of apparel, clothing accessories and other articles of furskin.	Manufacture from materials of any heading, except that of the product.
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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 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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	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
Chapter 45	Cork and articles of cork.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	Manufacture from materials of any heading except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5004 to ex 5006	silk yarn and yarn spun from silk waste; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting. ³
5007	woven fabrics of silk or of silk waste:	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving;</p> <p>weaving accompanied by dyeing;</p> <p>yarn dyeing accompanied by weaving; or</p> <p>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 % of the ex-works price of the product.³</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
5106 to 5110	yarn of wool, of fine or coarse animal hair or of horsehair; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. ³
5111 to 5113	woven fabrics of wool, of fine or coarse animal hair or of horsehair.	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. ³
5208 to 5212	woven fabrics of cotton.	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. ³
5309 to 5311	woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5401 to 5406	Yarn, monofilament and thread of man-made filaments.	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres. ³
5407 and 5408	Woven fabrics of man-made filament yarn.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating;</p> <p>twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product; or</p> <p>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 % of the ex-works price of the product.³</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5501 to 5507	Man-made staple fibres.	Extrusion of man-made fibres.
5508 to 5511	Yarn and sewing thread of man-made staple fibres.	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning. ³
5512 to 5516	Woven fabrics of man-made staple fibres.	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; yarn dyeing accompanied by weaving; 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 % of the ex-works price of the product. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or flocking accompanied by dyeing or printing. ³
5602	felt, whether or not impregnated, coated, covered or laminated: - needleloom felt; and	Extrusion of man-made fibres accompanied by fabric formation, However: <ul style="list-style-type: none"> - 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 % of the ex-works price of the product; or fabric formation alone in the case of felt made from natural fibres. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<ul style="list-style-type: none"> – other; 	<p>Extrusion of man-made fibres accompanied by fabric formation; or fabric formation alone in the case of other felt made from natural fibres.³</p>
5603	<p>nonwovens whether or not impregnated, coated, covered or laminated;</p>	<p>Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching.</p>
5604	<p>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:</p> <ul style="list-style-type: none"> – rubber thread and cord, textile covered; and – other; 	<p>Manufacture from rubber thread or cord, not textile covered.</p>
5605	<p>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; and</p>	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres.³</p> <p>Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres.³</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.	Extrusion of man-made fibres accompanied by spinning or spinning of natural or man-made staple fibres; spinning accompanied with flocking; or flocking accompanied by dyeing. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 57	Carpets and other textile floor coverings.	<p>Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; manufacture from coir yarn or sisal yarn or jute yarn; flocking accompanied by dyeing or by printing; or tufting accompanied by dyeing or by printing.</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching.³</p> <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, <p>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 % of the ex-works price of the product.</p> <p>Jute fabric may be used as a backing.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; and embroidery; except for:	Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or flocking or coating; flocking accompanied by dyeing or by printing; yarn dyeing accompanied by weaving; 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 % of the ex-works price of the product. ³
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; and	Manufacture from materials of any heading, except that of the product.
5810	embroidery in the piece, in strips or in motifs.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.	Weaving accompanied by dyeing or by flocking or by coating; or flocking accompanied by dyeing or by printing.
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	– containing not more than 90 % by weight of textile materials	Weaving.
	– other	Extrusion of man-made fibres accompanied by weaving.
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	Weaving accompanied by dyeing or by coating; 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 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.	Weaving accompanied by dyeing or by coating. ³
5905	Textile wall coverings:	
	– impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating.
	– other	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by weaving; weaving accompanied by dyeing or by coating; or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5906	Rubberised textile fabrics, other than those of heading 5902:	
	– knitted or crocheted fabrics;	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting; knitting accompanied by dyeing or by coating; or dyeing of yarn of natural fibres accompanied by knitting. ³
	– other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials; and	Extrusion of man-made fibres accompanied by weaving.
	– other.	Weaving accompanied by dyeing or by coating; or dyeing of yarn of natural fibres accompanied by weaving.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Weaving accompanied by dyeing or by flocking or by coating; flocking accompanied by dyeing or by printing; 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 % 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: <ul style="list-style-type: none"> <li data-bbox="724 1016 767 1899">– incandescent gas mantles, impregnated; and <li data-bbox="767 1016 767 1899">– other 	Manufacture from tubular knitted gas-mantle fabric.
5909 to 5911	Textile articles of a kind suitable for industrial use: <ul style="list-style-type: none"> <li data-bbox="863 1016 863 1899">– polishing discs or rings other than of felt of heading 5911; 	Manufacture from materials of any heading, except that of the product.
		Weaving.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
–	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; and	<p>Extrusion of man-made fibres or Spinning of natural or of man-made staple fibres, in each case accompanied by weaving; or weaving accompanied by dyeing or by coating.</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> – coir yarn; – yarn of polytetrafluoroethylene⁴; – 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 polytetrafluoroethylene⁴; – yarn of synthetic textile fibres of poly (<i>p</i>-phenylene terephthalamide);

Heading (1)	Description of the good (2)	Required Working or Processing (3)
		<ul style="list-style-type: none"> - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁴; and - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid.
<ul style="list-style-type: none"> - other 		<p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving³; or weaving accompanied by dyeing or by coating.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 60	Knitted or crocheted fabrics.	Spinning of natural or man-made staple fibres or extrusion of manmade filament yarn, in each case accompanied by knitting; knitting accompanied by dyeing or by flocking or by coating; flocking accompanied by dyeing or by printing; dyeing of yarn of natural fibres accompanied by knitting; or twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product. ³
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> <li data-bbox="687 1016 799 1895">– 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; and 	Knitting and making-up (including cutting). ^{3,5}

Heading (1)	Description of the good (2)	Required Working or Processing (3)
– other		Spinning of natural or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products); or dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products). ³
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making- up (including cutting); or making-up preceded 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 the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product. ^{3,5}

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	women's, girls' and babies' clothing and clothing accessories for babies, embroidered;	Weaving accompanied by making- up (including cutting); or manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. ⁵
ex 6210 and ex 6216	fire-resistant equipment of fabric covered with foil of aluminised polyester;	Weaving accompanied by making- up (including cutting); or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting). ⁵
6213 and 6214	handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<p>– embroidered; and</p>	<p>Weaving accompanied by making-up (including cutting); manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9); or making-up preceded 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 the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product.^{3,5}</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<p>– other; and</p>	<p>Weaving accompanied by making-up (including cutting); or making-up preceded by printing accompanied by at least two preparatory 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 % of the ex-works price of the product.^{3,5}</p>
6217	<p>other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>– embroidered;</p>	
		<p>Weaving accompanied by making-up (including cutting); or manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product.⁵</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	<ul style="list-style-type: none"> - fire-resistant equipment of fabric covered with foil of aluminised polyester; 	Weaving accompanied by making-up (including cutting); or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting). ⁵
	<ul style="list-style-type: none"> - interlinings for collars and cuffs, cut out; and 	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 % of the ex-works price of the product.
	<ul style="list-style-type: none"> - other. 	Weaving accompanied by making-up (including cutting). ⁵
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.
6301 to 6304	blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	<ul style="list-style-type: none"> - of felt, of nonwovens; and 	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting). ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
	– other:	
	– – embroidered; and	Weaving or knitting accompanied by making-up (including cutting); or manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. ^{5,6}
	– – other;	Weaving or knitting accompanied by making-up (including cutting).
6305	sacks and bags, of a kind used for the packing of goods;	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting). ³

Heading (1)	Description of the good (2)	Required Working or Processing (3)
6306	tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: <ul style="list-style-type: none"> <li data-bbox="331 1563 459 1899">– of nonwovens; and <li data-bbox="459 1563 544 1899">– other; 	
		Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching.
		Weaving accompanied by making-up (including cutting); ^{3,5} or coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting).
6307	other made-up articles, including dress patterns; and	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
6308	sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406.
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.
Chapter 65	Headgear and parts thereof.	Manufacture from materials of any heading, except that of the product.
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price 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; and	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; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
7013	glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018); and	<p>Manufacture from materials of any heading, except that of the product;</p> <p>cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product; or</p> <p>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 % of the ex-works price of the product.</p>
7019	glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	<p>Manufacture from materials of any heading, except that of the product; or</p> <p>manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.</p>

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
7106, 7108 and 7110	precious metals:	
	– unwrought; and	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110;
	– semi-manufactured or in powder form; and	electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110; or fusion or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals. Manufacture from unwrought precious metals.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 % 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.
7207	semi-finished products of iron or non-alloy steel;	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205.
7208 to 7214	flat-rolled products, bars and rods of iron or non-alloy steel;	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207.
7215 and 7216	other bars and rods of iron or non-alloy steel; angles, shapes and sections of iron or non-alloy steel;	Manufacture from materials of any heading, except that of the product and of headings 7206 and 7207; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
7217	wire of iron or non-alloy steel;	Manufacture from semi-finished materials of heading 7207.
7218 91 and 7218 99	semi-finished products;	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 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 materials of heading 7218.
7223	wire of stainless steel;	Manufacture from semi-finished materials of heading 7218.
7224 90	semi-finished products;	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 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; and	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224.
7229	wire of other alloy steel.	Manufacture from semi-finished materials of heading 7224.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product.
ex 7301	sheet piling;	Manufacture from materials of heading 7206.
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 and 7305	tubes, pipes and hollow profiles, of iron (other than cast iron) or steel; 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;	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7212, 7218, 7219, 7220 or 7224.
7306	other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel;	Manufacture from materials of any Chapter except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 7307	tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts; and	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % 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 Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product.
7408	copper wire; and	Manufacture from materials of any heading, except that of the product and heading 7407.
7413	stranded wire, cables, plaited bands and the like, of copper; not electrically insulated.	Manufacture from materials of any heading, except that of the product and heading 7408.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 75	Nickel and articles thereof.	Manufacture from materials of any heading, except that of the product.
ex Chapter 76	Aluminium and articles thereof, except:	Manufacture from materials of any heading, except that of the product.
7601	unwrought aluminium;	Manufacture from materials of any heading.
7605	aluminium wire;	Manufacture from materials of any heading, except that of the product and heading 7604.
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; and	Manufacture from materials of any heading, except that of the product and heading 7606.
7614	stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	Manufacture from materials of any heading, except that of the product and heading 7605.
Chapter 78	Lead and articles thereof.	Manufacture from materials of any heading, except that of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 79	Zinc and articles thereof.	Manufacture from materials of any heading, except that of the product.
ex Chapter 80	Tin and articles thereof, except:	Manufacture from materials of any heading, except that of the product.
8007	other articles of tin.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
Chapter 81	Other base metals; cermets; articles thereof.	Manufacture from materials of any heading.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 % of the ex-works price of the set.
Chapter 83	Miscellaneous articles of base metal.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
8401	nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation;	Manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 % of the ex-works price of the product.
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;	Manufacture from materials of any subheading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
8427	fork-lift trucks; other works trucks fitted with lifting or handling equipment;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8443 31	machines which perform two or more functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network;	Manufacture from materials of any subheading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
8481	taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves; and	Manufacture from materials of any subheading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
8482	ball or roller bearings.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8501,8502	electric motors and generators; Electric generating sets and rotary converters;	Manufacture from materials of any heading, except that of the product and of heading 8503; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
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;	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8519	sound recording and sound reproducing apparatus;	Manufacture from materials of any heading, except that of the product and of heading 8522; or manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product.
8521	video recording or reproducing apparatus, whether or not incorporating a video tuner;	Manufacture from materials of any heading, except that of the product and of heading 8522; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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;	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8525	transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8526	radar apparatus, radio navigational aid apparatus and radio remote control apparatus;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8527	reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock;	Manufacture from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 40 % 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 from materials of any heading, except that of the product and of heading 8529; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
8535 to 8537	electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity;	Manufacture from materials of any heading, except that of the product and of heading 8538; or manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of the good (2)	Required Working or Processing (3)
8539	electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps;	Manufacture from materials of any subheading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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 from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 50 % 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 70 % 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 50 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; and	Manufacture in which the value of all the materials used does not exceed 50 % 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.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
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.	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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 45 % 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; and	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 50 % 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; or manufacture in which the value of all the materials used does not exceed 50 % 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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
ex 8804	rotochutes.	Manufacture from materials of any heading, including other materials of heading 8804; or manufacture in which the value of all the materials used does not exceed 70 % 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; or manufacture in which the value of all the materials used does not exceed 70 % 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; or manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
9001 50	spectacle lenses of materials other than glass; and	<p>Manufacture from materials of any heading, except that of the product;</p> <p>manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product; or</p> <p>manufacture in which one of the following operations is included:</p> <ul style="list-style-type: none"> – surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or – coating of the lens to appropriated treatments to improve vision and ensure protection of the wearer.⁷
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 50% of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 91	Clocks and watches and parts thereof.	Manufacture in which the value of all the materials used does not exceed 70% 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 70 % of the ex-works price of the product.
Chapter 93	Arms and ammunition; parts and accessories thereof.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.
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.	Manufacture from materials of any heading, except that of the product; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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; or manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.
9603	brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees);	Manufacture in which the value of all the materials used does not exceed 70 % 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 % of the ex-works price of the set.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
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.
9613 20	pocket lighters, gas fuelled, refillable; and	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product.
9614	smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	Manufacture from materials of any heading.

Heading (1)	Description of the good (2)	Required Working or Processing (3)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product.

¹ For the special conditions relating to "specific processes", see Notes 8.1 and 8.3 of Annex I to Protocol 1 (Introductory Notes).

² For the special conditions relating to "specific processes", see Note 8.2 of Annex I to Protocol 1 (Introductory Notes).

³ For special conditions relating to products made of a mixture of textile materials, see Note 6 of Annex I to Protocol 1 (Introductory Notes).

⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in the paper-making machinery.

⁵ See Note 7 of Annex I to Protocol 1 (Introductory Notes).

⁶ 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 Note 7 of Annex I to Protocol 1 (Introductory Notes).

⁷ Coatings treatments will provide the lens key properties in terms of improved vision (for example: prevention of breakage and scratches, anti-smudge, anti-dust, anti-fog or water repellent functions) and health protection (for example: protection from visible light through photo-chromic properties, reduction of ultra-violet direct and indirect exposure, or prevention of harmful effects linked to high-energy blue light).

MATERIALS REFERRED TO IN PARAGRAPH 2 OF ARTICLE 3
(CUMULATION OF ORIGIN)

HS	Description
030741	Live, fresh or chilled cuttlefish and squid
030751	Live, fresh or chilled octopus

PRODUCTS REFERRED TO IN PARAGRAPH 2 OF ARTICLE 3
(CUMULATION OF ORIGIN)

HS	Description
160554	Prepared or preserved cuttlefish and squid
160555	Prepared or preserved octopus

PRODUCTS REFERRED TO IN PARAGRAPH 7 OF ARTICLE 3
(CUMULATION OF ORIGIN)

HS	Description
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted

TEXT OF THE ORIGIN DECLARATION

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

Bulgarian version

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ..⁽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 ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

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

German version

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

Estonian version

Käesolevadokumendigahõlmatudtoodeteeksportija (tolliametikinnitusnr. ...⁽¹⁾) deklareerib, et needtooted on ...⁽²⁾sooduspäritoluga, väljaarvatudjuhulkui on selgeltnäidatudteisiti.

Greek version

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

English version

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

French version

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

Croatian version

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

Italian version

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

Latvian version

Eksportētājsproduktiem, kuri ietverti šajā dokumentā (muitaspilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot, kur ir citādiskaidrinoti, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinė skilmės prekės.

Hungarian version

A jelenokmányban szereplő áruk exportőre (vámfelhatalmazás szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti kopertib'dan id-dokument (awtorizzazzjonitad-dwananru. ...⁽¹⁾) jiddikjara li, hlieffejnindikab'modċar li mhuxhekk, dawn il-prodotti huma ta' originipreferenzjali ...⁽²⁾.

Dutch version

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

Polish version

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

Portuguese version

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

Romanian version

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

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilocarinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

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

Finnish version

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

Swedish version

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

..... (3)

(Place and date)

..... (4)

(Signature of the exporter, in addition to 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, the authorisation number of the approved exporter shall 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, the exporter shall 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) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

SPECIMENS OF A CERTIFICATE OF ORIGIN AND OF AN APPLICATION FOR A
CERTIFICATE OF ORIGIN

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall 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 Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall 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.

SPECIMEN OF A CERTIFICATE OF ORIGIN

MOVEMENT CERTIFICATE			
1. Exporter (Name, full address, country)	EUR.1 No		
See notes overleaf before completing this form.			
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between European Union and Socialist Republic of Viet Nam		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
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)	
<p>⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.</p>			
<p>11. CUSTOMS OFFICE (EU) or ISSUING AUTHORITIES (VN) ENDORSEMENT</p> <p><i>Declaration certified</i></p> <p>Export document⁽²⁾</p> <p>Form No</p> <p>Of</p> <p>Customs office/Issuing authority</p> <p>Issuing country or territory Stamp</p> <p>.....</p> <p>.....</p> <p>Place and date</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	<p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date</p> <p>.....</p> <p>(Signature)</p>		
<p>⁽²⁾ Complete only where the regulations of the exporting country or territory require.</p>			

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office (EU) or issuing authority (VN) indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>⁽¹⁾ Insert X in the appropriate box.</p>

NOTES

1. Certificate shall not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities (EU) or issuing authority (VN) of the issuing country or territory.
2. No spaces shall 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 shall be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

SPECIMEN OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between European Union and Socialist Republic of Viet Nam	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m3., 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 issuance 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.

EXPLANATORY NOTES

1. For the purpose of subparagraph (e) of Article 1 (Definitions) the "exporter" is not necessarily the person (the seller) that issues the sales invoice for the consignment (third party invoicing). The seller can be located in the territory of a non-Party to this Agreement.
2. For the purpose of subparagraph 1(b) of Article 4 (Wholly Obtained Products) "plants and vegetable products" includes, in particular, live trees, flowers, fruits, vegetables, seaweeds and fungi.
3. For the purpose of Article 11 (Accounting Segregation) "general accounting principles" means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. Those standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures.
4. For the purpose of paragraph 4 of Article 13 (Non-Alteration) "in case of doubt" means that the importing Party has the discretion of determining the cases for which the declarant is requested to provide evidence of compliance with Article 13 (Non-Alteration) but it cannot routinely require the submission of that evidence.

5. For the purpose of paragraph 1 of Article 17 (Certificates of Origin Issued Retrospectively) "in writing" includes an application being made by electronic means.
6. For the purpose of paragraph 3 of Article 17 (Certificates of Origin Issued Retrospectively) "to submit at any time, at the request of the competent authorities of the exporting Party, all appropriate documents" covers both the situation whereby the competent authorities request systematically the submission of all supporting documents as well as the situation whereby the competent authorities only make targeted requests for the submission of the supporting documents.
7. For the purpose of paragraph 3 of Article 21 (Validity of Proofs of Origin) "another commercial document" can be, for example, an accompanying delivery note, a pro-forma invoice or a packing list. A transport document, such as a bill of lading or an airway bill, shall not be considered as another commercial document. An origin declaration on a separate form is not permitted. The origin declaration may be submitted on a separate sheet of the commercial document when the sheet is an obvious part of this document.
8. As regards the application of Article 30 (Verification of Proofs of Origin), the customs authorities of the exporting country shall endeavour to inform the importing authorities about the receipt of the verification request. They may do so in any form, including by means of electronic communication. They shall also endeavour to inform the requesting authorities in case they need more time than the period of 10 months provided for in paragraph 6 of Article 30 (Verification of Proofs of Origin) to carry out the verification and provide a reply.

9. As regards the application of paragraph 6 of Article 30 (Verification of Proofs of Origin), the requesting competent authorities shall verify with the requested competent authorities whether they have effectively received the request before refusing the entitlement to preferential tariff treatment.

PROTOCOL 2

ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "customs legislation" means any legal or regulatory provision applicable in the territories of the Parties, as defined in their respective legislation, governing the import, export and transit of goods and their placement under any other customs regime or procedure, including transshipment and measures of prohibition, restriction and control;
- (b) "customs violation" means any violation or attempted violation of customs legislation;
- (c) "personal data" means all information relating to an identified or identifiable individual;
- (d) "requested authority" means a 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 Protocol;

- (e) "requesting authority" means a 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 Protocol.

ARTICLE 2

Scope

1. The Parties shall assist each other in customs matters, in accordance with their legislation and in the manner and under the conditions laid down in this Protocol, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating customs violations.
2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Parties which is competent for the application of this Protocol. That assistance shall not prejudice the rules governing mutual assistance in criminal matters. It shall not cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. All assistance given in the framework of this Protocol shall be executed in accordance with the legal and regulatory provisions of each Party.
4. Assistance to recover duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on Request

1. At the request of the requesting authority, the requested authority shall provide it with all relevant information for the purpose of ensuring the proper application of customs legislation, including information on noted or planned activities that constitute or could constitute customs violations.
2. At the request of the requesting authority, the requested authority shall inform it:
 - (a) whether goods exported from the territory of a Party have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods; and
 - (b) whether goods imported into the territory of a Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the requesting authority, the 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 customs violations;

- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in customs violations;
- (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 customs violations; and
- (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 customs violations.

ARTICLE 4

Spontaneous Assistance

The Parties shall assist each other on their own initiative and in accordance with their respective domestic laws and regulations if they consider that assistance is necessary for the proper application of customs legislation by the other Party, particularly by providing information relating to:

- (a) activities which are or appear to be customs violations and which may be of interest to the other Party;
- (b) new means of, or methods employed in, carrying out customs violations;
- (c) goods known to be subject to customs violations;

- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs violations; and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs violations.

ARTICLE 5

Delivery and Notification

At the request of the requesting authority, the requested authority, in accordance with the legal or regulatory provisions applicable to that authority, shall take all necessary measures in order to deliver any documents, or to notify any decisions, of the requesting authority, and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

ARTICLE 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, the requested authority may accept an oral request, but such request shall be immediately confirmed by the requesting authority in writing.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the requesting authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications, as exact 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 in an official language of the requested authority or in a language acceptable to that authority. This requirement does not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, its correction or completion may be requested and precautionary measures may be ordered in the meantime.

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 in its possession, by carrying out appropriate enquiries or by arranging for them to be carried out. If the requested authority addresses the request to another authority because it cannot act alone, this paragraph shall also apply to that other authority.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other authority concerned to obtain information, in accordance with paragraph 1, which relates to activities that constitute or could constitute customs violations and which the requesting authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which Information is to be Communicated

1. The requested authority shall communicate the results of enquiries to the requesting authority in writing together with relevant documents, certified copies or other items.
2. This information may be provided in electronic format.

ARTICLE 9

Exceptions to the Obligation to Provide Assistance

1. Assistance may be refused or may be subject to certain conditions or requirements in cases where a Party considers that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Viet Nam or that of a Member State which has been requested to provide assistance under this Protocol;
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to in paragraph 2 of Article 10 of this Protocol; or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the grounds that it will interfere with an ongoing investigation or prosecution, or with ongoing proceedings. In such a case, the requested authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the requesting 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. In the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefor must be communicated to the requesting authority without delay.

ARTICLE 10

Information Exchange and Confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, in accordance with the laws and regulations applicable in each Party. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws and regulations of the Party receiving the information.
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in a manner that is considered adequate by the Party which may supply them.
3. The use of information obtained under this Protocol in administrative proceedings or subsequent appeal proceedings instituted in respect of customs violations is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports, testimonies and in such proceedings, use as evidence information obtained and documents consulted in accordance with this Protocol. The requested authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. If a Party wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restriction laid down by that authority.

ARTICLE 11

Assistance Expenses

The Parties shall waive all claims against each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, those for interpreters and translators who are not public service employees.

ARTICLE 12

Implementation

1. The implementation of this Protocol shall be entrusted, on the one hand, to the customs authorities of Viet Nam and, on the other hand, to the competent services of the European Commission and the customs authorities of the Member States, as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection.

2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with this Protocol.

ARTICLE 13

Other Agreements

1. Taking into account the respective competences of the Union and its Member States, the provisions of this Protocol 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 individual Member States and Viet Nam; and
- (c) not affect the provisions of Union law governing the communication between the competent services of the European Commission and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Union.

2. Notwithstanding paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Viet Nam insofar as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the application of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Committee on Customs, established pursuant to Article 17.2 (Specialised Committees) of this Agreement.

UNDERSTANDING

CONCERNING SPECIFIC COMMITMENTS ON DISTRIBUTION SERVICES FOR WINE AND SPIRITS

The following Understanding was reached between the delegations of the Union and Viet Nam during the course of negotiations of this Agreement regarding specific commitments on distribution services¹ for wine and spirits²:

1. Viet Nam shall not:
 - (a) apply any discriminatory quantitative or qualitative restrictions, whether vertical or horizontal, on licensing of any type of distribution services for wine on a regional or nationwide basis;
 - (b) discriminate between Union and local service suppliers of any type of distribution services for wine; and
 - (c) require any other types of licences than the ones describing each type of distribution services for wine.

¹ For the purposes of this Understanding, the term "distribution services" means commission agents' services, wholesale trade services and retailing services.

² For greater certainty, beers are excluded from the scope of this Understanding.

2. For further clarity, the Union's service suppliers are entitled to engage in all types of distribution services for wine not only on a regional but also on a nationwide basis. Viet Nam shall, therefore, not apply any discriminatory measure which restricts the right of service providers to hold a single licence for the provision of all types of distribution services for wine on a regional or nationwide basis or which restricts a provider from holding by himself separate licences for the provision of all distribution services for wine in the same geographical area.

3. The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licences or in any other form of approval establishing or authorising the operation or supply of distribution services for spirits by an existing service supplier of the Union shall not be more restrictive than those applied at the date of entry into force of this Agreement.

UNDERSTANDING

CONCERNING BANK EQUITY

1. With respect to capital contribution in the form of buying shares of commercial banks, within five years from the date of entry into force of this Agreement, Vietnamese authorities shall favourably consider the proposal by the Union's financial institutions to allow the total equity held by foreign investors in two joint-stock commercial banks of Viet Nam of up to 49 per cent of the enterprise's chartered capital.
2. Paragraph 1 does not apply to four commercial banks in which the Government of Viet Nam is currently holding the majority of equity, namely the Bank for Investment and Development of Viet Nam - BIDV, the Viet Nam Joint Stock Commercial Bank for Industry and Trade - Vietinbank, the Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Vietcombank and the Viet Nam Bank for Agriculture and Rural Development (Agribank).
3. Paragraph 1 applies subject to a mutual and voluntary agreement between relevant joint stock commercial banks of Viet Nam and the financial institutions of the Union.
4. The acquisition of the equity by financial institutions of the Union in the two joint-stock commercial banks in Viet Nam referred to in paragraph 1 shall be in full compliance with the relevant merger and acquisition procedures as well as other prudential and competition requirements, including limitations or caps on the percentage of ownership of shares applicable to each individual or institutional investor on national treatment basis, under the laws and regulations of Viet Nam.

5. This Understanding shall not be subject to Section B (Resolution of Disputes between Investors and Parties) of Chapter 3 (Dispute Settlement) of the Investment Protection Agreement between the European Union and its Member States, of the one part, and the Socialist Republic of Viet Nam, of the other part.

JOINT DECLARATION

CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the HS shall be accepted by Viet Nam as originating in the Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that, by virtue of the customs union established by the agreement in the form of an exchange of letters of 28 June 1990 between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in Viet Nam the same preferential tariff treatment as the Union applies to such products.
3. Protocol 1 Concerning the Definition of the Concepts of "Originating Products" and Methods of Administrative Cooperation applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

JOINT DECLARATION

CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Viet Nam as originating in the Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that, by virtue of Agreement on Cooperation and Customs Union between the European Community and the Republic of San Marino, signed in Brussel on 16 December 1991, the Republic of San Marino applies to products originating in Viet Nam the same preferential tariff treatment as the Union applies to such products.
3. Protocol 1 Concerning the Definition of the Concepts of "Originating Products" and Methods of Administrative Cooperation applies *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

JOINT DECLARATION

REGARDING THE REVISION OF THE RULES OF ORIGIN CONTAINED IN **PROTOCOL 1** CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

1. The Parties agree to review the rules of origin contained in Protocol 1 Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation and to discuss the necessary amendments upon request of either Party.
2. Annexes II to IV to Protocol 1 Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation shall be adapted in accordance with the periodical changes to the HS.

JOINT DECLARATION

CONCERNING CUSTOMS UNIONS

The Union recalls the obligations of the countries that have established a customs union with the Union to align their trade regime to that of the Union and, for certain of them, to conclude preferential agreements with countries that have preferential agreements with the Union.

In this context, the Parties note that Viet Nam shall favourably consider starting negotiations with those countries:

- (a) which have established a customs union with the Union, and
- (b) whose products do not benefit from the tariff concessions under this Agreement,

with a view to concluding bilateral agreements establishing free trade areas in accordance with Article XXIV of GATT 1994. Viet Nam shall favourably consider starting negotiations as soon as possible with a view to having those agreements entering into force as soon as possible after the entry into force of this Agreement.